

Te Kura Kaupapa Maori o Nga Mokopuna
Budget for the year ended 31 December 2026

**** Please remember to enter Income as Negative and Expenditure
Only enter figures in shaded columns as whole numbers ****
**** Don't delete or insert rows as it may amend the formula. Conta**

2022 Actual	2023 Actual	2024 Actual	2025 Budget		Total Surplus/(deficit)
					INCOME
					MOE Grants
					Other Government Grants
					Investment Income
					Donations & Fundraising
					Activities
					Sports
					Other Revenue / Grants
					Stationery
					Uniforms
					0142 Teachers Salaries Grant
					0147 Use of Land & Buildings Grant
					Total Income
					EXPENDITURE
					Administration
					Property Maintenance
					Depreciation
					Learning Resources
					Other Accounts
					3499 Teachers Salaries Expense
					2499 Use of Land & Buildings Expense
					Total Expenditure
					Available Funds Position
					Estimated Available Funds
					as at December 2025 to carry forward
					Operating Surplus/(Deficit)
					add: MoE Furniture Grant
					add: Depreciation
					less: Capital Items
					less: Lease Payments
					Cyclical Maintenance Due
					Contributions to Capital Works (Equity)
					Movement for the year

Signed Principal: _____ Dated:

Signed Presiding Member: _____ Dated:

2022 Actual	2023 Actual	2024 Actual	2025 Budget		2026 Budget
					** Government Grants
					* Operations Grant
0	-16,028	-21,055	-21,909	0103	MOE Donation Scheme -24,727
-454,928	-509,254	-611,852	-815,274	0104	Operational Grant -911,049
0	0	0	0	0116	Reimbursements
-3,800	-4,379	-5,552	-10,911	0119	MOE - Star Funding
0	0	0	0	0128	Tertiary Education
-27,017	-35,005	-139,573	-34,658	0129	Salary Support Grants -64,260
-1,200	0	0	0	0139	Other Operational Grants
0	-74,940	0	0	0143	Staff Banking Year End Wash-up
-2,780	-552	-4,011	-4,011	0149	TELA Lease MOE Portion -4,011
0	0	0	0	0150	ORS
0	-17,500	-17,500	0	0155	WET Funding -20,000
0	-17,000	0	0	0156	Creatives in Schools
-81	-110	-165	0	0159	RTLB Grant
0	0	0	0	0160	Chromebook Devices - MOE
0	0	-12,000	-6,000	0161	Principal's Wellbeing -6,000
-1,046	0	0	0	0165	Board Elections
0	0	0	0	0167	Reimbursements

1,771	1,449	3,291	3,500
4,976	2,722	3,323	3,800
335	1,869	1,088	500
48,855	82,972	97,795	77,100
164,241	270,890	294,525	291,072

13,525	11,566	13,504	12,000
103	0	90	500
4,018	6,588	4,556	5,200
17,646	18,154	18,150	17,700

7,445	7,715	8,144	10,000
4,468	5,196	3,204	4,000
1,579	4,244	4,815	4,500
13,492	17,155	16,163	18,500

4,210	3,949	5,248	4,500
0	0	0	0
4,210	3,949	5,248	4,500

722	3,421	4,731	1,200
722	3,421	4,731	1,200

5,014	6,669	8,454	4,000
3,876	876	3,017	3,000
0	0	572	0
0	0	0	500
625	570	825	1,000
9,515	8,115	12,868	8,500

42,831	35,202	42,934	44,000
0	0	0	0
42,831	35,202	42,934	44,000

27,529	31,010	29,080	27,500
27,529	31,010	29,080	27,500

846	786	936	821
846	786	936	821
116,791	117,792	130,110	122,721

77,458	79,429	84,917	57,944
77,458	79,429	84,917	57,944
77,458	79,429	84,917	57,944

1825	Registrations/km's/Warrants	3,500
1830	Vans - Repairs/Maintenance	4,300
1835	Trailers	500
New		
New		
New		

TOTAL ADMINISTRATION

**** Property Maintenance**

* Cleaning & Sanitation		
2010	Cleaning Materials	12,000
2020	Cleaning Equipment	500
2030	Rubbish	6,800
New		
New		
New		

* Energy		
2101	Electricity	10,000
2130	Gas	4,000
2140	Water	6,900
New		
New		
New		

* Rates		
2210	Rates	21,200
2211	Land Lease (Ventnor St)	520
New		
New		
New		

* Grounds		
2310	Grounds Maintenance	1,900
New		
New		
New		

* Repairs & Maintenance		
2410	Building Maintenance	2,000
2415	Equipment Repairs	2,000
2420	Minor Purchases	500
2450	Vandalism	500
2495	Security	1,000
New		
New		
New		

* Staff Wages		
2520	Caretaker	46,000
2598	Property Annual Leave Accrual	20,000
New		
New		
New		

* Contractors / Consultants		
2815	Cleaning Contractor	28,000
New		
New		
New		

* Cyclical Maintenance		
2991	Cyclical Maintenance	1,290
New		
New		
New		

TOTAL PROPERTY MAINTENANCE

* Depreciation		
2910	Depreciation	67,075

TOTAL DEPRECIATION

**** Learning Resources**

7,448	31,501	24,529	15,000	3010	* Professional Development	
1,000	0	2,081	1,300	3015	Staff Training & Development	16,000
79	1,612	2,853	2,000	3040	Teacher Registrations	1,200
0	2,378	3,286	6,000	3061	Staff Travel	3,900
					Principal's Wellbeing	6,000
				New		
				New		
				New		
8,527	35,491	32,749	24,300			
0	5,963	0	0	3302	* Teaching Resources	
0	485	3,548	6,000	3305	Nuku Ora Grant expenses	
2,281	1,882	905	2,500	3315	Student Stationery	
0	89	0	1,000	3320	Rā Kaumātua	
0	321	0	2,000	3320	Rā Kōhanga	
1,440	323	0	2,000	3325	Manawa Mouri Ora-Wānanga	2,000
0	2,110	3,289	10,000	3345	Manu Kōrero-a-Kura	2,000
0	2,470	0	0	3355	Haeranga / Kawenga Marautanga	20,000
5,315	4,325	8,083	5,000	3356	Creatives in Schools Classroom Resources	
0	140	0	5,000	3357	Rā Whakanui	8,000
654	2,572	2,733	2,500	3359	Learning Support	
1,000	3,922	3,478	3,000	3365	Whakahōnore	3,000
				3370	Student Tertiary Incentives	
				New		
				New		
				New		
10,690	24,602	22,036	39,000			
0	0	0	0	3401	* Personnel	
0	0	0	0	3401	Salaries adjustment	0
49,371	168,263	305,685	310,300	3405	Haerenga Reo	3,000
107,832	0	72,092	60,500	3410	Kaiāwhina	390,000
17,564	4,482	6,089	10,000	3417	Teacher Aide Salaries	60,500
0	10,000	0	0	3420	Reliever Teacher Salary	10,000
0	-1,565	0	0	3456	Creatives in Schools Payroll	0
0	0	0	0	3460	Board Funded Teacher	0
0	0	0	0	3498	Learning Annual Leave Accrual	0
				New		
				New		
				New		
174,767	181,180	383,866	380,800			
0	1,445	0	400	3501	* Kura Tuatahi Marau / Resources	
0	0	0	400	3501	Pāngarau	400
30	0	0	400	3502	Te Reo	400
0	0	0	400	3503	ICT	
0	0	0	400	3504	Pūtaiao	400
1,300	4,060	0	1,000	3505	Ngā Toi	1,000
1,233	281	304	400	3506	Pūoro	400
673	0	0	600	3508	Hākinakina Equipment	600
0	0	0	600	3509	Taiao	600
0	0	0	400	3510	Tikanga-a-lwi	400
261	0	228	600	3511	Hangarau	600
0	19	0	400	3512	Kapa Haka Kura Tuatahi	400
78	53	32	1,000	3513	Tunu Kai	2,000
				New		
				New		
				New		
3,575	5,858	564	6,600			
81	580	623	800	3601	* Kura Tuatahi Akomanga	
484	197	0	400	3601	Kōhungahunga Teina	900
0	197	344	400	3602	Taiohi	400
0	479	665	800	3603	Taiohi Teina	400
230	392	269	400	3604	Taiohi Tuakana	800
1,210	0	516	400	3605	Kōpuapua Teina	400
7,802	4,777	4,930	10,000	3607	Kōpuapua Tuakana	400
5,589	14,917	29,872	5,000	3613	Taiohi Tuakana Hōpuni	10,000
				3614	Kura Tuatahi Trips and activities	10,000
				New		
				New		
				New		
15,396	21,539	37,219	18,200			
0	577	50	400	3701	* Wharekura Marau / Resources	
60	448	209	400	3701	Pāngarau	400
0	0	0	400	3702	English	400
0	216	269	400	3703	Wānanga	400
0	0	0	400	3704	Te Reo Māori	400
0	0	0	400	3706	Pūtaiao	1,600
0	0	0	0	3707	Media Studies	

0	0	0	400	3708	Pūoro	400
0	0	0	1,300	3709	Ngā Mahi a Te Rēhia	400
137	0	0	400	3711	Tikanga-a-lwi / Hītori	400
208	398	0	400	3713	Hākinakina / Hauora	400
0	86	0	400	3714	Foreign Language	400
400	0	0	400	3716	Individual Pathways	400
0	156	156	400	3717	Hangarau	400
190	0	0	2,000	3720	Tunu Kai	2,000
682	971	897	3,000	3725	WET Expenses	3,000
0	0	1,170	1,400	3730	Secondary Tertiary Programmes	1,400
				New		
				New		
				New		
1,677	2,852	2,751	12,100			
				* Wharekura Activities		
0	300	0	400	3801	Te Reo Rangatira	400
128	0	547	400	3802	English	400
0	73	5,860	400	3803	Wharekura - Hākinakina	400
0	0	0	400	3804	Wharekura - Tikanga-a-lwi / Hangarau	400
0	0	0	500	3805	Wharekura - Toi Pūoro	400
0	0	0	400	3806	Wharekura - Individual Pathways	400
0	0	347	400	3807	Wharekura - ICT / Hangarau	400
628	65	0	400	3808	Tertiary Education	400
5,319	11,055	18,115	25,000	3810	Haerenga	10,000
103	1,070	2,413	1,000	3811	Manu Kōrero a Kura / a Rohe	3,000
0	3,957	4,486	1,000	3812	Manu Kōrero a Motu	3,000
0	3,315	0	0	3820	Kapa haka Nationals	
0	1,600	0	5,000	3825	STAR Courses	5,000
0	0	42,597	0	3855	Haerenga - International	
				New	Tertiary Incentives	
				New		
				New		
6,178	21,435	74,365	35,300			
1,075	2,761	361	3,000	3910	Leased Equipment Costs	6,000
				New		
				New		
				New		
1,075	2,761	361	3,000			
				* Other Curriculum Expenses		
0	0	-89	0	4755	NZQA Fees	2,700
6,747	14,713	21,810	27,000	4757	Kaukau/Swimming	
0	0	0	0	4760	Activity Fees	
0	0	0	0	4770	Trips Income	
5,588	375	2,027	5,000	4780	Hākinakina - Kōhungahunga	2,000
3,293	0	1,983	2,500	4781	Hākinakina - Kōpuapua	2,000
118	0	1,539	2,500	4782	Hākinakina - Taiohi	2,500
4,266	51,990	12,988	60,000	4790	Mana Kura Tahī Kapa Haka	
0	0	0	0	4791	Kura Tuatahi Trips - Juniors	
0	0	0	0	4792	Kura Tuatahi Trips - Seniors	
0	0	0	10,000	4793	Te Aho o Whatonga	
0	0	0	0	4795	Kapa Haka Kura Tuatahi	
				New		
				New		
				New		
20,012	67,078	40,258	107,000			
				* Extra Curricular Activities	Income	
0	0	0	0	4920	Wharekura Biannual Trip	
0	0	0	-1,500	4940	Netball Kura Tuatahi	
				New		
				New		
				New		
0	0	0	-1,500			
241,897	362,796	594,169	624,800			
				TOTAL LEARNING RESOURCES		
				* Healthy School Lunches		
-82,372	-126,055	-191,075	0	7310	Non-Cash HSL Income	
82,372	126,055	191,075	0	7340	Non-Cash HSL Expenditure	
				New		
				New		
				New		
0	0	0	0			
0	0	0	0			
				TOTAL OTHER ACCOUNTS		
				TOTAL EXPENDITURE		

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	2,000	0	0
0	2,000	0	0
0	-13,705	0	-88,597
0	13,705	48,366	88,597
0	0	48,366	0
0	2,000	48,366	0

0	0	0	0
0	0	0	4,000
0	0	0	0
0	0	0	35,000
0	0	16,369	0
0	8,201	0	45,000
0	0	0	0
0	0	0	0
7,426	0	0	0
3,462	0	0	0
4,841	7,010	7,669	0
43,213	0	0	0
0	17,111	0	5,000
1,806	0	0	0
0	0	0	0
60,748	32,322	24,038	89,000
60,748	32,322	24,038	89,000

0	0	0	0
0	3,288	9,863	9,863
-10,793	981	9,812	9,812
-1,780	0	1,335	445
-1,232	0	1,232	1,232
-2,226	0	0	2,226
0	0	0	0
3,010	-5,678	0	6,522
0	0	0	0
-13,021	-1,409	22,242	30,100
-13,021	-1,409	22,242	30,100

-6,907	-4,116	-39,539	0
-6,907	-4,116	-39,539	0
-6,907	-4,116	-39,539	0

-71	-2,263	-688	0
-71	-2,263	-688	0
-71	-2,263	-688	0

NET SURPLUS/(DEFICIT)*** Taraika Tours**

7401	Taraika Tours -Income	
7420	Kura -Admin	
7422	Business Management-Bills	
7424	Producing Materials	
7426	Tourist Guides	
7428	Travel	
7430	Commission	
New		
New		
New		

*** Wharekura Teina**

7501	Wharekura Teina MOE Funding	
7520	Wharekura Teina Expenditure	
New		
New		
New		

TOTAL CARRIED FORWARD ACCOUNTS**** Capital Items**

C200	Disposals Income	
C500	Promotional Flags	18,000
C510	ICT Assets	
C515	3-D Printer + Consumables	
C520	Additional student devices	20,000
C525	Van	
C530	Resource development tools	1,000
C535	Assistive Technology	
C550	Air Purifiers	
C580	Upright Fridge	
C600	Furniture & Equipment	400,000
C680	Finance Leases	
C685	TELA Leases	
C691	MOE Donated Devices	
C695	Donated Assets	
New	Playground - Teina	100,000
New	Resource Contract: Opening	60,000
New		

TOTAL CAPITAL ITEMS*** Leases & Loans**

9331	Lease	
9332	Flexicommercial Lease -A370454P	
9333	Flexicommercial Lease -A372204P	
9334	Flexicommercial Lease -A373909P	
9335	Flexicommercial Lease -A373910P	
9336	FujiFilm Photocopier	2,226
9337	Quadrent Lease ED4336QE1143001	23,577
9345	TELA Leases	6,522
9346	PPS Contract	
New		
New		
New		

TOTAL LEASE PAYMENTS*** MoE Distributions**

9501	MOE Capital Contribution	
New		
New		
New		

TOTAL MOE DISTRIBUTIONS*** Cyclical Maintenance Provision**

9329	Cost of Painting Due	
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TOTAL CYCLICAL MAINTENANCE

Budgeted Statement Of Financial Position

Actual 31/12/2024		Budgeted 31/12/2026
665,897	Cash and Cash Equivalents	125,937
159,197	Accounts Receivable	159,197
18,510	GST Receivable	18,510
8,673	Prepayments	8,673
17,631	Inventories	17,631
129,733	Investments - Current Portion	129,733
<u>999,641</u>		<u>459,681</u>
237,959	Accounts Payable	237,959
13,389	Revenue Received in Advance	13,389
13,105	Provision for Cyclical Maintenance - Current Po	0
7,871	Finance Lease Liability - Current Portion	7,871
(48,192)	Funds held in Trust	(48,192)
<u>224,132</u>		<u>211,027</u>
775,509	Working Capital	248,654
118,841	Property, Plant and Equipment	681,822
<u>118,841</u>		<u>681,822</u>
8,245	Finance Lease Liability	8,245
<u>8,245</u>		<u>8,245</u>
<u>886,105</u>	Total Equity / Net Assets	<u>922,231</u>

Te Kura Kaupapa Maori o Nga Mokopuna
Budgeted Statement Of Cash Flows

	Budget 31/12/2026
Cash flows from Operating Activities	
Government Grants	1,118,036
Locally Raised Funds	226,700
Hostel	0
International Students	0
Goods and Services Tax (net)	0
Payments to Employees	(693,500)
Payments to Suppliers	(565,621)
Interest Paid	(4,250)
Interest Received	10,000
Net cash from / (to) the Operating Activities	<u>91,365</u>
Cash flows from Investing Activities	
Proceeds from Sale of PPE (and Intangibles)	0
Purchase of PPE (and Intangibles)	(599,000)
Purchase of Investments	0
Proceeds from Sale of Investments	0
Net cash from / (to) the Investing Activities	<u>(599,000)</u>
Cash flows from Financing Activities	
Furniture and Equipment Grant	0
Contributions from Ministry of Education	0
Distributions to Ministry of Education	0
Finance Lease Payments	(32,325)
Painting contract payments	0
Loans Received	0
Repayment of Loans	0
Net cash from / (to) Financing Activities	<u>(32,325)</u>
Net increase/(decrease) in cash and cash equi	<u>(539,960)</u>
Cash and cash equivalents at the beginning of t	665,897
Cash and cash equivalents at the end of the year	<u>125,937</u>

as Positive figures **
 Start data input below row 200 **
 Contact your Client Officer for support.

25,000

-1,122,047

0

-10,000

-110,000

-42,700

51,700

-30,000

0

0

-1,156,826 This figure must match code 3499's figure

-449,738 This figure must match code 2499's figure

-2,869,611

Expenditure as % of total Income

396,462 31%

165,110 13%

67,075 5%

609,400 48%

0 0%

1,156,826 This figure must match code 0142's figure

449,738 This figure must match code 0147's figure

2,844,611 Payroll costs make up 55% of total Income.

25,000

67,075

599,000

32,325

0

0

(539,250)

Funds previously set aside & agreed to

CPI for the year to Sep was 2.7%. Please keep Notes

\$-911,049 op grant less donation grant per notice

\$-64,260 per MOE letter 16.07.25 as estimate for terms

\$-4,011 based on lease agreements at 31/08/25.
 Increase for new/replacement leases.

-1,122,047

0

-10,000

Expenditure

You can budget for income and expenditure separately in this section

Refer Line 254

New

-110,000

Expenditure

You can budget for income and expenditure separately in this section

4,000

Delete

5,000

Moved from Line 353

Remove refer Line 229

-42,700

Expenditure

You can budget for income and expenditure separately in this section

6,000

800

800

1,500

800

1,800

1,500

5,000

6,500

27,000

Move from Line 562 code 4757 - relocate here

51,700

Delete

-30,000

Delete all - put under consumables

Delete all - put under consumables

Delete all - put under consumables

0

0
-1,263,047

1,800

New title

38,292

Please follow up with your auditor for the updated

13,500

Previously line 285, 286 - consolidate here

13,000

Change to Office Manager

164,000

Delete

Delete Included above in Tautāwhi Tamariki Line 254

Delete

\$332 based on lease agreements at 31/08/25. Increase
\$2,287 based on lease agreements at 31/08/25.

62,550

103,320
396,462

19,300

20,900

11 Ventnor St

21,720

1,900

6,000

66,000

28,000

This figure is based on the 2019 plan produced by .

1,290
165,110

\$47,693. This figure is based on the asset register at

67,075
67,075

27,100

Delete
Now at Line 286
Move to 47xx codes
Move to 47xx codes
Move to 47xx codes
Move to 47xx codes

Now in

Move to Wharekura

35,000

463,500

7,200

Move under Kura Tuatahi Activities
Move under Kura Tuatahi Activities

Insert new heading - Kura Tuatahi Activities

23,300

12,400

24,200

6,000

Move to sports Line 273
 Delete
 Delete
 Move all 3 under Kura Tuatahi Activities in 500s
 As above
 As above
 As above
 Delete
 Delete
 Move under Wharekura Activities
 Move under Kura Tuatahi Activities create new!!

9,200

Expenditure

1,500
 1,500
 609,400

You can budget for income and expenditure separately in this section

Move under Kura Tuatahi Activities - new

0
 0
 1,238,047

25,000

0

0
0

12 @ \$1500 each

New Wharekura laptops

Scanner

3 TELA contract(s) expiring in 2026.

New
New

599,000
599,000

These figures are based on lease agreements we're

Expires 30/12/2026

3 TELA contract(s) expiring in 2026.

32,325
32,325

0
0

\$14,809 based on the 2019 plan prepared by .

0
0

