

# APANUI SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020



# APANUI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

**Ministry Number:** 1684  
**Principal:** Simon Akroyd  
**School Address:** 92 McAlister Street, Whakatane  
**School Postal Address:** 3120  
**School Phone:** 07-3087687  
**School Email:** [office@apanui.school.nz](mailto:office@apanui.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Keith Hammill	Chairperson	Re-elected	May-22
Simon Akroyd	Principal	ex Officio	
Robin Bean	Parent Rep	Elected	May-22
Alexandra Pickles	Parent Rep	Elected	May-22
Jasmine Stebbings	Parent Rep	Co-opted	May-22
Donna Wensor	Staff Rep	Elected	May-22
Megan Te Aho	Parent Rep	Resigned	Mar-20

#### Accountant / Service Provider:



#### Auditor:

William Buck

# APANUI SCHOOL

Annual Report - For the year ended 31 December 2020

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# Apanui School

## Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees 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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

*Keith Harris*

Full Name of Board Chairperson

*[Signature]*

Signature of Board Chairperson

02/06/21

Date:

*Simon Akroyd*

Full Name of Principal

*[Signature]*

Signature of Principal

02/06/21

Date:

# Apanui School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	3,696,466	3,224,575	3,232,178
Locally Raised Funds	3	52,165	93,010	130,907
Interest income		7,481	4,000	6,985
		<hr/>	<hr/>	<hr/>
		3,756,112	3,321,585	3,370,070
<b>Expenses</b>				
Locally Raised Funds	3	39,054	46,810	41,058
Learning Resources	4	2,582,371	2,392,600	2,362,158
Administration	5	203,877	117,300	105,982
Finance		2,606	3,000	2,863
Property	6	680,614	691,200	734,891
Depreciation	7	81,113	70,000	95,606
Loss on Disposal of Property, Plant and Equipment		-	-	890
		<hr/>	<hr/>	<hr/>
		3,589,635	3,320,910	3,343,448
<b>Net Surplus / (Deficit) for the year</b>		166,477	675	26,622
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		166,477	675	26,622

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

# Apanui School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>583,571</u>	<u>583,571</u>	<u>556,949</u>
Total comprehensive revenue and expense for the year		166,477	675	26,622
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,972	-	-
<b>Equity at 31 December</b>	24	<u>762,020</u>	<u>584,246</u>	<u>583,571</u>
Retained Earnings		762,020	584,246	583,571
<b>Equity at 31 December</b>		<u>762,020</u>	<u>584,246</u>	<u>583,571</u>

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.

# Apanui School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	234,517	523,248	669,045
Accounts Receivable	9	239,091	175,068	175,068
GST Receivable		113,214	-	-
Prepayments		740	-	-
Investments	10	303,176	-	-
		<hr/>	<hr/>	<hr/>
		890,738	698,316	844,113
<b>Current Liabilities</b>				
GST Payable		-	21,962	21,962
Accounts Payable	12	241,036	226,333	226,333
Borrowings - Due in one year	13	-	2,835	2,835
Revenue Received in Advance	14	54,517	-	-
Provision for Cyclical Maintenance	15	31,711	15,000	15,000
Finance Lease Liability - Current Portion	16	15,268	9,353	16,822
Funds held for Capital Works Projects	17	4,031	-	220,303
Funds held on behalf of Resource Teacher of Literacy Cluster	18	11,125	2,817	2,817
		<hr/>	<hr/>	<hr/>
		357,688	278,300	506,072
<b>Working Capital Surplus/(Deficit)</b>		533,050	420,016	338,041
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	276,516	225,944	335,786
		<hr/>	<hr/>	<hr/>
		276,516	225,944	335,786
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	34,120	55,220	70,220
Finance Lease Liability	16	13,426	6,494	20,036
		<hr/>	<hr/>	<hr/>
		47,546	61,714	90,256
<b>Net Assets</b>		<hr/>	<hr/>	<hr/>
		762,020	584,246	583,571
<b>Equity</b>	24	<hr/>	<hr/>	<hr/>
		762,020	584,246	583,571

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

# Apanui School

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		936,206	721,695	770,813
Locally Raised Funds		100,969	91,684	129,581
Goods and Services Tax (net)		(135,176)	28,414	28,414
Funds Administered on Behalf of Third Parties		8,308	(5,889)	(5,889)
Payments to Employees		(372,752)	(386,726)	(353,405)
Payments to Suppliers		(425,454)	(325,242)	(399,787)
Cyclical Maintenance Payments in the year		(11,600)	(32,430)	(13,900)
Interest Paid		(2,606)	(3,000)	(2,863)
Interest Received		7,895	4,101	7,086
Net cash from/(to) Operating Activities		105,790	92,607	160,050
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(13,139)	-	(14,643)
Purchase of Investments		(303,176)	-	-
Net cash from/(to) Investing Activities		(316,315)	-	(14,643)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(16,868)	(11,225)	(17,519)
Loans Received/ Repayment of Loans		(2,835)	(2,268)	(2,268)
Funds Held for Capital Works Projects		(216,272)	-	200,053
Net cash from/(to) Financing Activities		(224,003)	(13,493)	180,266
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(434,528)</b>	<b>79,114</b>	<b>325,673</b>
Cash and cash equivalents at the beginning of the year	8	669,045	444,134	343,372
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>234,517</b>	<b>523,248</b>	<b>669,045</b>

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

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



# Apanui School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Apanui 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 of Trustees (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 reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

###### **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 expenditure 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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

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

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

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

##### *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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

##### **Other Grants**

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 recorded as revenue when their receipt is formally acknowledged by the School.

##### **Interest Revenue**

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

#### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

#### **e) 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.

#### **f) 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.

### **g) 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.

### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for 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.

### **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 not trivial.

### **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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	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

#### **k) 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. 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 the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

#### **l) 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.

#### **m) Employee Entitlements**

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

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

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

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **n) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

#### **o) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **p) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

**q) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

**r) 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**s) 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.

**t) Budget Figures**

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

**u) 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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	729,922	609,475	606,096
Teachers' Salaries Grants	2,229,621	2,000,000	1,979,336
Use of Land and Buildings Grants	508,074	480,000	459,149
Resource Teachers Learning and Behaviour Grants	8,410	5,000	174
Other MoE Grants	219,482	68,100	187,423
Other Government Grants	957	62,000	-
	<u>3,696,466</u>	<u>3,224,575</u>	<u>3,232,178</u>

The school has opted in to the donations scheme for this year. Total amount received was \$61,650.

Other MOE Grants total includes additional COVID-19 funding totalling \$8,734 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	20,847	30,000	64,442
Activities	30,063	45,310	59,096
Trading	1,255	1,100	769
Fundraising	-	10,000	-
Other Revenue	-	6,600	6,600
	<u>52,165</u>	<u>93,010</u>	<u>130,907</u>
<b>Expenses</b>			
Activities	37,641	44,610	39,528
Trading	1,318	1,200	1,530
Transport (Local)	-	1,000	-
Other Locally Raised Funds Expenditure	95	-	-
	<u>39,054</u>	<u>46,810</u>	<u>41,058</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>13,111</u>	<u>46,200</u>	<u>89,849</u>

#### 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	72,906	76,300	98,831
Equipment Repairs	811	1,500	1,144
Information and Communication Technology	8,587	9,000	8,418
Employee Benefits - Salaries	2,491,080	2,291,800	2,234,562
Staff Development	8,987	14,000	19,203
	<u>2,582,371</u>	<u>2,392,600</u>	<u>2,362,158</u>

#### 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,671	6,000	5,820
Board of Trustees Fees	1,846	3,600	2,580
Board of Trustees Expenses	-	-	1,861
Communication	1,052	2,000	1,595
Consumables	10,611	15,700	8,460
Operating Lease	945	1,000	933
Other	113,481	17,000	13,699
Employee Benefits - Salaries	54,754	61,000	60,532
Insurance	3,817	-	4,036
Service Providers, Contractors and Consultancy	10,700	11,000	6,466
	<u>203,877</u>	<u>117,300</u>	<u>105,982</u>

#### 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	60,824	56,200	43,465
Cyclical Maintenance Provision	(7,789)	16,000	12,470
Grounds	23,374	22,200	93,645
Heat, Light and Water	19,271	25,000	29,737
Rates	7,694	9,000	9,005
Repairs and Maintenance	19,194	26,000	24,446
Use of Land and Buildings	508,074	480,000	459,149
Security	4,957	5,800	8,253
Employee Benefits - Salaries	45,015	51,000	54,721
	<u>680,614</u>	<u>691,200</u>	<u>734,891</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	2,857	1,500	2,850
Furniture and Equipment	31,321	25,000	31,586
Information and Communication Technology	25,876	30,000	36,540
Motor Vehicles	3,330	2,500	3,330
Leased Assets	16,184	10,000	19,531
Library Resources	1,545	1,000	1,769
	<u>81,113</u>	<u>70,000</u>	<u>95,606</u>

## 8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	234,517	367,165	512,962
Bank Call Account	-	156,083	156,083
Cash and cash equivalents for Statement of Cash Flows	<u>234,517</u>	<u>523,248</u>	<u>669,045</u>

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

Of the \$234,517 Cash and Cash Equivalents and Term Investments, \$125,111 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$234,517 Cash and Cash Equivalents and Term Investments, \$47,424 is unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

Of the \$234,517 Cash and Cash Equivalents and Term Investments, \$11,125 is held by the School on behalf of the Resource Teachers of Literacy cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

## 9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	8,028	2,315	2,315
Receivables from the Ministry of Education	-	22,880	22,880
Interest Receivable	-	414	414
Banking Staffing Underuse	45,445	-	-
Teacher Salaries Grant Receivable	185,618	149,459	149,459
	<u>239,091</u>	<u>175,068</u>	<u>175,068</u>
Receivables from Exchange Transactions	8,028	25,609	25,609
Receivables from Non-Exchange Transactions	231,063	149,459	149,459
	<u>239,091</u>	<u>175,068</u>	<u>175,068</u>



## 10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset Short-term Bank Deposits	303,176	-	-
<b>Total Investments</b>	<u><u>303,176</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>						
Building Improvements - Crown	124,992	532	-	-	(2,857)	<b>122,667</b>
Furniture and Equipment	124,331	9,005	-	-	(31,321)	<b>102,015</b>
Information and Communication Technology	29,953	3,602	-	-	(25,876)	<b>7,679</b>
Motor Vehicles	12,211	-	-	-	(3,330)	<b>8,881</b>
Textbooks	2,499	-	-	-	-	<b>2,499</b>
Leased Assets	29,423	8,704	-	-	(16,184)	<b>21,943</b>
Library Resources	12,377	-	-	-	(1,545)	<b>10,832</b>
<b>Balance at 31 December 2020</b>	<u><u>335,786</u></u>	<u><u>21,843</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(81,113)</u></u>	<u><u>276,516</u></u>

The net carrying value of equipment held under a finance lease is **\$21,943 (2019: \$29,423)**

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2020</b>			
Building Improvements - Crown	143,183	(20,516)	<b>122,667</b>
Furniture and Equipment	357,376	(255,361)	<b>102,015</b>
Information and Communication Technology	121,078	(113,399)	<b>7,679</b>
Motor Vehicles	16,652	(7,771)	<b>8,881</b>
Textbooks	52,075	(49,576)	<b>2,499</b>
Leased Assets	62,387	(40,444)	<b>21,943</b>
Library Resources	91,322	(80,490)	<b>10,832</b>
<b>Balance at 31 December 2020</b>	<u><u>844,073</u></u>	<u><u>(567,557)</u></u>	<u><u>276,516</u></u>

<b>2019</b>	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	<b>Total (NBV) \$</b>
Building Improvements - Crown	125,714	2,128	-	-	(2,850)	<b>124,992</b>
Furniture and Equipment	155,549	1,026	(658)	-	(31,586)	<b>124,331</b>
Information and Communication Technology	55,325	11,168	-	-	(36,540)	<b>29,953</b>
Motor Vehicles	15,541	-	-	-	(3,330)	<b>12,211</b>
Textbooks	2,499	-	-	-	-	<b>2,499</b>
Leased Assets	21,882	27,304	(232)	-	(19,531)	<b>29,423</b>
Library Resources	13,823	323	-	-	(1,769)	<b>12,377</b>
<b>Balance at 31 December 2019</b>	<b>390,333</b>	<b>41,949</b>	<b>(890)</b>	<b>-</b>	<b>(95,606)</b>	<b>335,786</b>

The net carrying value of equipment held under a finance lease is \$29,423 (2018: \$21,882)

<b>2019</b>	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements - Crown	142,651	(17,659)	<b>124,992</b>
Furniture and Equipment	348,372	(224,041)	<b>124,331</b>
Information and Communication Technology	117,476	(87,523)	<b>29,953</b>
Motor Vehicles	16,652	(4,441)	<b>12,211</b>
Textbooks	52,075	(49,576)	<b>2,499</b>
Leased Assets	75,760	(46,337)	<b>29,423</b>
Library Resources	91,321	(78,944)	<b>12,377</b>
<b>Balance at 31 December 2019</b>	<b>844,307</b>	<b>(508,521)</b>	<b>335,786</b>

## 12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	22,599	35,207	35,207
Accruals	11,174	8,498	8,498
Employee Entitlements - Salaries	200,481	173,657	173,657
Employee Entitlements - Leave Accrual	6,782	8,971	8,971
	<b>241,036</b>	<b>226,333</b>	<b>226,333</b>
Payables for Exchange Transactions	241,036	226,333	226,333
	<b>241,036</b>	<b>226,333</b>	<b>226,333</b>

The carrying value of payables approximates their fair value.

**13. Borrowings**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Due in One Year	-	2,835	2,835
	<u>-</u>	<u>2,835</u>	<u>2,835</u>

**14. Revenue Received in Advance**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	54,517	-	-
	<u>54,517</u>	<u>-</u>	<u>-</u>

**15. Provision for Cyclical Maintenance**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	85,220	85,220	86,650
Increase/ (decrease) to the Provision During the Year	(7,789)	16,000	12,470
Use of the Provision During the Year	(11,600)	(31,000)	(13,900)
Provision at the End of the Year	<u>65,831</u>	<u>70,220</u>	<u>85,220</u>
Cyclical Maintenance - Current	31,711	15,000	15,000
Cyclical Maintenance - Term	34,120	55,220	70,220
	<u>65,831</u>	<u>70,220</u>	<u>85,220</u>

## 16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	15,268	9,353	16,822
No Later than One Year - Interest	1,991	1,054	3,146
Later than One Year and no Later than Five Years	13,426	6,494	20,036
Later than One Year and no Later than Five Years - Interest	739	259	1,312
	<u>31,424</u>	<u>17,160</u>	<u>41,316</u>

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block A Remediation	<i>in progress</i>	223,303	750,000	(1,084,126)	-	(110,823)
School Pathways	<i>completed</i>	(3,000)	3,000	-	-	-
L S C Redevelopment	<i>completed</i>	-	71,305	(71,305)	-	-
Electrical & Heating Project	<i>in progress</i>	-	11,178	-	-	11,178
Outdoor Learning Project	<i>in progress</i>	-	475,740	(369,898)	-	105,842
Roofing Project	<i>in progress</i>	-	36,308	(40,342)	-	(4,034)
MOE Block F Remediation (Weka)	<i>in progress</i>	-	43,200	(48,000)	-	(4,800)
SCF: Heating Replacement	<i>in progress</i>	-	12,898	(14,321)	-	(1,423)
SCF: Light Sensors	<i>in progress</i>	-	8,091	-	-	8,091
Totals		<u>220,303</u>	<u>1,411,720</u>	<u>(1,627,992)</u>	<u>-</u>	<u>4,031</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	125,111
Funds Due from the Ministry of Education	(121,080)
	<u>4,031</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block A Remediation	<i>in progress</i>	20,250	338,000	(134,947)	-	223,303
School Pathways	<i>in progress</i>	-	27,000	(30,000)	-	(3,000)
Totals		<u>20,250</u>	<u>365,000</u>	<u>(164,947)</u>	<u>-</u>	<u>220,303</u>

## 18. Funds Held on Behalf of Resource Teacher of Literacy Cluster

Apanui School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	<b>2020 Actual</b>	<b>2020 Budget</b>	<b>2019 Actual</b>
	\$	\$	\$
Funds Held at Beginning of the Year	2,817	2,817	8,706
Funds Received from Other Sources	3,059		
Funds Received from MoE	12,270		15,400
Funds Spent on Behalf of the Cluster	(7,021)		(21,289)

### Distribution of Funds

Funds Held at Year End	<u>11,125</u>	<u>2,817</u>	<u>2,817</u>
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These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

### Current Assets

Cash at bank	12,269	-	2,817
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### Current Liabilities

Operating Creditors	1,144	-	-
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### Equity

	<u>11,125</u>	<u>-</u>	<u>2,817</u>
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## 19. 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.

## 20. Remuneration

### *Key management personnel compensation*

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

	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<i>Board Members</i>		
Remuneration	1,846	2,580
Full-time equivalent members	0.07	0.07
<i>Leadership Team</i>		
Remuneration	695,653	704,600
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	<u>697,499</u>	<u>707,180</u>
Total full-time equivalent personnel	<u>7.07</u>	<u>7.07</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### *Principal 1*

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

	<b>2020 Actual \$000</b>	<b>2019 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	140-150
Benefits and Other Emoluments	5-10	4-5
Termination Benefits	-	-

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2020 FTE Number</b>	<b>2019 FTE Number</b>
100-110	1.00	2.00
110-120	2.00	0.00
	<u>3.00</u>	<u>2.00</u>

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

## 21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	<b>2020 Actual</b>	<b>2019 Actual</b>
Total	\$0	\$0
Number of People	Nil	Nil

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

### *Holidays Act Compliance – schools payroll*

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- (a) \$1,495,198 contract for Block A Remediation, which will be fully funded by the Ministry of Education. \$1,108,250 has been received of which \$1,219,073 has been spent on the project to date. This project has been approved by the Ministry; and
- (b) \$12,420 contract for Electrical & Heating Project, which will be fully funded by the Ministry of Education. \$11,178 has been received of which \$nil has been spent on the project to date. This project has been approved by the Ministry; and
- (c) \$496,105 contract for Outdoor Learning Project, which will be fully funded by the Ministry of Education. \$475,740 has been received of which \$369,898 has been spent on the project to date. This project has been approved by the Ministry; and
- (d) \$9,138 contract for Light Sensors Project, which will be fully funded by the Ministry of Education. \$8,091 has been received of which \$nil has been spent on the project to date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$1,495,198)

## (b) Operating Commitments

As at 31 December 2020 the Board had no operating contracts (31 December 2019: Nil).

## 24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 25. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	234,517	523,248	669,045
Receivables	239,091	175,068	175,068
Investments - Term Deposits	303,176	-	-
Total Financial assets measured at amortised cost	<u>776,784</u>	<u>698,316</u>	<u>844,113</u>

### Financial liabilities measured at amortised cost

Payables	241,036	226,333	226,333
Borrowings - Loans	-	2,835	2,835
Finance Leases	28,694	15,847	36,858
Total Financial Liabilities Measured at Amortised Cost	<u>269,730</u>	<u>245,015</u>	<u>266,026</u>

## 26. Events After Balance Date

On 6th February 2021, Apanui School was significantly damaged by fire destroying eight classrooms, the staffroom and newly-renovated administration block. At the current point in time, the financial impact to the fire is not quantifiable other than to disclose that the buildings and contents were fully insured. Insurance assessment work and replacement of quantifiable assets will be undertaken in 2021.

## 27. Comparatives

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

## 28. Breach of law - failure to meet statutory reporting deadline

The Board of trustees did not comply with section 135(1) of the Education and Training Act 2020, which requires the Board to provide its unaudited financial statements to the Auditor-General by 31 March 2021.

The Board was unable to meet the statutory deadline because of delays caused by the fire described in Note 26 above.



## Independent Auditor's Report

# To the Readers of Apanui School's Financial Statements For the Year Ended 31 December 2020

The Auditor-General is the auditor of Apanui School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) 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 21, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 8 June 2021. 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.

#### ACCOUNTANTS & ADVISORS

The Collective  
145 Seventeenth Avenue  
Tauranga 3112, New Zealand  
Telephone: +64 7 927 1234  
[williambuck.com](http://williambuck.com)

William Buck Audit (NZ) Limited

## **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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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

report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay 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 information included on page 1 and on pages 25 to 27, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read 'R. Dey', with a stylized flourish at the end.

**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand

**Apanui School**  
**Kiwisport Statement**  
As at 31 December 2020

Kiwisport is a government funding initiative to support students participation in organised sport. In 2020, the school received a total of Kiwisport funding of \$5,983(exc. GST) [2019: \$5,715]. This funding was spent on physical education equipment, swimming lessons and to provide coaching opportunities.

# Analysis of Variance Reporting



<b>School Name:</b>	Apanui	<b>School Number:</b>	1684
<b>Strategic Aim:</b>	All students are supported to achieve to their highest standard, realise their full potential, and develop values needed to be confident, connected and actively involved lifelong learners.		
<b>Annual Aim:</b>	To improve student attendance		
<b>Target:</b>	To improve the attendance rate to an average of 90% attendance at Apanui School		
<b>Baseline Data:</b>	Schoolwide attendance	88%	Female 88% Male 88%
	NZ European	91%	
	Māori students	85%	

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>										
<p>Apanui School and the Whakatane Kahui Ako planned to begin an attendance initiative that aligned with the Rotorua Central CoL initiative.</p> <p>Collate and track attendance data</p> <p>LSC role was allocated some time to address attendance in conjunction with the DP.</p> <p>Provided key messages, inline with MOE messages around attendance.</p> <p>Make contact with families around attendance and look to support ways of returning children to school.</p>	<table border="0"> <tr> <td>Schoolwide attendance</td> <td>78%</td> </tr> <tr> <td>Female</td> <td>77%</td> </tr> <tr> <td>Male</td> <td>78%</td> </tr> <tr> <td>NZ European</td> <td>81%</td> </tr> <tr> <td>Māori students</td> <td>73%</td> </tr> </table> <p>Covid 19 happened!</p> <p>Our teachers were very conscious of supporting families decisions around attendance, while ensuring that children were at school if they were healthy.</p>	Schoolwide attendance	78%	Female	77%	Male	78%	NZ European	81%	Māori students	73%	<ul style="list-style-type: none"> <li>• Covid played havoc with attendance, with a number of children / families taking time to return to school.</li> <li>• We promoted messages around children's attendance in level two and three when they had potential Covid symptoms.</li> <li>• A number of families were cautious of illness, more so than other years due to Covid 19.</li> <li>• Progress was made with some families in the 'Whanau' approach for our CoL.</li> </ul>	<p>We will continue to focus on attendance and to develop our support for families whose children have low attendance through our CoL initiative. 'Whanau' approach.</p> <p>The Board will continue to provide some staffing towards addressing attendance issues</p> <p>Fine tune our practice around attendance so that we are consistent in our approach and messages across the school.</p> <p>Review our attendance practice across the school and modify to ensure we are accurate and consistent in our recording, tracking and support for families.</p>
Schoolwide attendance	78%												
Female	77%												
Male	78%												
NZ European	81%												
Māori students	73%												
<p><b>Planning for next year:</b></p>													
<p>The Board is likely to continue to focus on attendance. We feel that it is a good indicator of the health of a school. We were also not able to fully implement the Whanau initiative for our CoL and in turn our school.</p> <p>We feel that with ongoing focus, key messages and working with families to reduce attendance barriers that we will be able to better cater for our students and ultimately improve student attendance.</p>													