

APANUI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

APANUI SCHOOL

Annual Report - For the year ended 31 December 2019

School Directory

Ministry Number: 1234
Principal: Simon Akroyd
School Address: 92 McAlister Street, Whakatane
School Postal Code: 3120
School Phone: 07-3087687
School Email: 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	
Robyn Bean	Parent Rep	Elected	May-22
Alexandra Pickles	Parent Rep	Elected	May-22
Megan Te Aho	Parent Rep	Elected	May-22
Rob Stevenson	Staff Rep	Re-elected	May-22
Hannah Simmonds	Parent Rep	Elected	May-19
Mathew Burke	Parent Rep	Elected	May-19
Wouter Vullings	Parent Rep	Elected	May-19

Accountant / Service Provider:



Auditor:

WilliamBuck

APANUI SCHOOL

Annual Report - For the year ended 31 December 2019

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Apanui School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Keith Hamilton
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

29.6.20
Date:

Simon Akroyd
Full Name of Principal

[Signature]
Signature of Principal

29/6/20
Date:

Apanui School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,232,178	3,147,468	2,900,244
Locally Raised Funds	3	130,907	60,410	152,696
Interest income		6,985	-	6,634
		<u>3,370,070</u>	<u>3,207,878</u>	<u>3,059,574</u>
Expenses				
Locally Raised Funds	3	30,021	7,450	82,831
Learning Resources	4	2,373,195	2,393,080	2,207,483
Administration	5	105,982	115,370	110,308
Finance		2,863	3,000	3,524
Property	6	734,891	668,744	634,394
Depreciation	7	95,606	94,390	102,970
Loss on Disposal of Property, Plant and Equipment		890	-	204
		<u>3,343,448</u>	<u>3,282,034</u>	<u>3,141,714</u>
Net Surplus / (Deficit) for the year		26,622	(74,156)	(82,140)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>26,622</u></u>	<u><u>(74,156)</u></u>	<u><u>(82,140)</u></u>

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 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>556,949</u>	<u>630,483</u>	<u>634,082</u>
Total comprehensive revenue and expense for the year		26,622	(74,156)	(82,140)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	3,599	5,007
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>583,571</u>	<u>559,926</u>	<u>556,949</u>
Retained Earnings		583,571	559,926	556,949
Reserves		-	-	-
Equity at 31 December		<u>583,571</u>	<u>559,926</u>	<u>556,949</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 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	669,045	420,489	343,372
Accounts Receivable	9	175,068	122,707	122,707
GST Receivable		-	6,452	6,452
Prepayments		-	6,084	6,084
Inventories	10	-	382	382
		<u>844,113</u>	<u>556,114</u>	<u>478,997</u>
Current Liabilities				
GST Payable		21,963	-	-
Accounts Payable	12	226,333	164,601	164,601
Borrowings - Due in one year	13	2,835	2,268	2,268
Provision for Cyclical Maintenance	14	15,000	27,090	27,090
Finance Lease Liability - Current Portion	15	16,822	16,319	16,319
Funds held for Capital Works Projects	16	220,303	-	20,250
Funds held on behalf of Resource Teacher of Literacy	17	2,817	8,706	8,706
		<u>506,073</u>	<u>218,984</u>	<u>239,234</u>
Working Capital Surplus/(Deficit)		338,040	337,130	239,763
Non-current Assets				
Property, Plant and Equipment	11	335,787	295,944	390,334
		<u>335,787</u>	<u>295,944</u>	<u>390,334</u>
Non-current Liabilities				
Borrowings	13	-	2,835	2,835
Provision for Cyclical Maintenance	14	70,220	59,560	59,560
Finance Lease Liability	15	20,036	10,753	10,753
		<u>90,256</u>	<u>73,148</u>	<u>73,148</u>
Net Assets		<u>583,571</u>	<u>559,926</u>	<u>556,949</u>
Equity	23	<u>583,571</u>	<u>559,926</u>	<u>556,949</u>

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 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		770,813	767,468	644,477
Locally Raised Funds		129,581	60,662	152,948
Goods and Services Tax (net)		28,414	14,259	14,261
Payments to Employees		(353,405)	(404,886)	(403,006)
Payments to Suppliers		(399,787)	(438,295)	(416,146)
Cyclical Maintenance Payments in the year		(13,900)	(1,364)	
Interest Paid		(2,863)	(3,000)	(3,524)
Interest Received		7,086	203	6,837
Net cash from Operating Activities		165,939	(4,953)	(4,153)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	1,110	(204)
Purchase of PPE (and Intangibles)		(14,643)	76,698	(33,094)
Net cash from Investing Activities		(14,643)	77,808	(33,298)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,007
Finance Lease Payments		(17,519)	(15,199)	(7,267)
Painting contract payments		-	-	
Loans Received/ Repayment of Loans		(2,268)	(2,268)	(2,268)
Funds Administered on Behalf of Third Parties		(5,889)	13	13
Funds Held for Capital Works Projects		200,053	-	20,250
Net cash from Financing Activities		174,377	(17,454)	15,735
Net increase/(decrease) in cash and cash equivalents		325,673	55,401	(21,716)
Cash and cash equivalents at the beginning of the year	8	343,372	365,088	365,088
Cash and cash equivalents at the end of the year	8	669,045	420,489	343,372

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 Cash Flow Statement 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 2019

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 Act 1989. 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 2019 to 31 December 2019 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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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.

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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for collectability) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school 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.

j) 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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

k) 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.

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	4 years
Library resources	12.5% Diminishing value

l) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

m) 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.

n) 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.

o) 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, annual leave earned 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.

p) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

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

q) 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 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. The cluster of schools operate activities outside of school 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.

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

t) Financial Assets and Liabilities

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" 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.

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.

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

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 at the start of the year.

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	606,096	576,600	598,017
Teachers' Salaries Grants	1,979,336	1,900,000	1,799,269
Use of Land and Buildings Grants	459,149	480,000	456,498
Resource Teachers Learning and Behaviour Grants	174	-	-
Other MoE Grants	187,423	190,868	41,874
Other Government Grants	-	-	4,586
	<u>3,232,178</u>	<u>3,147,468</u>	<u>2,900,244</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	64,442	-	52,981
Activities	59,096	43,710	75,172
Trading	769	1,200	12,555
Fundraising	-	10,000	5,388
Other Revenue	6,600	5,500	6,600
	<u>130,907</u>	<u>60,410</u>	<u>152,696</u>
Expenses			
Activities	28,491	5,450	67,442
Trading	1,530	1,000	14,046
Transport (Local)	-	1,000	1,343
	<u>30,021</u>	<u>7,450</u>	<u>82,831</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>100,886</u>	<u>52,960</u>	<u>69,865</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	98,831	132,680	89,624
Equipment Repairs	1,144	1,700	711
Information and Communication Technology	8,418	6,200	-
Extra-Curricular Activities	11,037	35,000	-
Library Resources	-	-	817
Employee Benefits - Salaries	2,234,562	2,204,000	2,102,664
Staff Development	19,203	13,500	13,667
	<u>2,373,195</u>	<u>2,393,080</u>	<u>2,207,483</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,820	5,820	5,820
Board of Trustees Fees	2,580	3,600	2,910
Board of Trustees Expenses	1,861	3,000	4,364
Communication	1,595	2,400	2,108
Consumables	8,460	12,800	1,903
Operating Lease	933	850	-
Other	13,699	15,600	15,761
Employee Benefits - Salaries	60,532	60,200	67,626
Insurance	4,036	4,300	3,816
Service Providers, Contractors and Consultancy	6,466	6,800	6,000
	<u>105,982</u>	<u>115,370</u>	<u>110,308</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	43,465	50,800	49,197
Cyclical Maintenance Provision	12,470	15,744	14,381
Grounds	93,645	18,300	21,758
Heat, Light and Water	29,737	24,500	23,599
Rates	9,005	5,900	7,880
Repairs and Maintenance	24,446	22,000	16,419
Use of Land and Buildings	459,149	480,000	458,667
Security	8,253	5,000	4,694
Employee Benefits - Salaries	54,721	46,500	37,799
	<u>734,891</u>	<u>668,744</u>	<u>634,394</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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	2,850	3,000	2,786
Furniture and Equipment	31,586	30,000	32,880
Information and Communication Technology	36,540	43,000	46,920
Motor Vehicles	3,330	1,000	1,110
Leased Assets	19,531	15,000	17,299
Library Resources	1,769	2,390	1,975
	<u>95,606</u>	<u>94,390</u>	<u>102,970</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	-	-	-
Bank Current Account	512,962	230,085	152,968
Bank Call Account	156,083	190,404	190,404
Cash and cash equivalents for Cash Flow Statement	669,045	420,489	343,372

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

Of the **\$669,045** Cash and Cash Equivalents, **\$223,303** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2020** on Crown owned school buildings under the School's Five Year Property Plan.

Of the **\$669,045** Cash and Cash Equivalents, **\$2,817** is held by the School on behalf of the **Resource Teacher of Literacy** cluster. See note **17** for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	2,315	989	989
Receivables from the Ministry of Education	22,880	-	-
Interest Receivable	414	515	515
Teacher Salaries Grant Receivable	149,459	121,203	121,203
	175,068	122,707	122,707
Receivables from Exchange Transactions	25,609	1,504	1,504
Receivables from Non-Exchange Transactions	149,459	121,203	121,203
	175,068	122,707	122,707

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	382	382
	-	382	382

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	125,714	2,128	-	-	(2,850)	124,992
Furniture and Equipment	155,549	1,026	(658)	-	(31,586)	124,331
Information and Communication Technology	55,325	11,168	-	-	(36,540)	29,953
Motor Vehicles	15,542	-	-	-	(3,330)	12,212
Textbooks	2,499	-	-	-	-	2,499
Leased Assets	21,882	27,304	(232)	-	(19,531)	29,423
Library Resources	13,823	323	-	-	(1,769)	12,377
Balance at 31 December 2019	390,334	41,949	(890)	-	(95,606)	335,787

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

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements - Crown	142,651	(17,659)	124,992
Furniture and Equipment	348,372	(224,041)	124,331
Information and Communication Technology	117,476	(87,523)	29,953
Motor Vehicles	16,652	(4,440)	12,212
Textbooks	52,075	(49,576)	2,499
Leased Assets	75,760	(46,337)	29,423
Library Resources	91,321	(78,944)	12,377
Balance at 31 December 2019	844,307	(508,520)	335,787

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	127,006	1,494	-	-	(2,786)	125,714
Furniture and Equipment	184,917	3,512	-	-	(32,880)	155,549
Information and Communication Technology	101,970	1,479	(1,204)	-	(46,920)	55,325
Motor Vehicles	-	16,652	-	-	(1,110)	15,542
Textbooks	2,499	-	-	-	-	2,499
Leased Assets	31,249	7,932	-	-	(17,299)	21,882
Library Resources	12,569	3,229	-	-	(1,975)	13,823
Balance at 31 December 2018	460,210	34,298	(1,204)	-	(102,970)	390,334

The net carrying value of equipment held under a finance lease is **\$21,882 (2017: \$31,249)**

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements - Crown	140,523	(14,809)	125,714
Furniture and Equipment	755,133	(599,584)	155,549
Information and Communication Technology	258,980	(203,655)	55,325
Motor Vehicles	16,652	(1,110)	15,542
Textbooks	52,075	(49,576)	2,499
Leased Assets	60,602	(38,720)	21,882
Library Resources	90,984	(77,161)	13,823
Balance at 31 December 2018	1,374,949	(984,615)	390,334

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	35,207	21,805	21,805
Accruals	8,498	5,498	5,498
Employee Entitlements - Salaries	173,657	121,203	121,203
Employee Entitlements - Leave Accrual	8,971	16,095	16,095
	226,333	164,601	164,601
Payables for Exchange Transactions	226,333	164,601	164,601
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	226,333	164,601	164,601

The carrying value of payables approximates their fair value.

13. Borrowings

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Due in One Year	2,835	2,268	2,268
Due Beyond One Year	-	2,835	2,835
	2,835	5,103	5,103

The school has borrowings at **31 December 2019** of **\$2,835** (**31 December 2018 \$5,103**). This loan is from the **EECA** for the purpose of installing solar panels. The loan is unsecured, interest is undisclosed and the loan is payable with interest in equal instalments of **\$2,268 pa**.

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	86,650	86,650	72,270
Increase/ (decrease) to the Provision During the Year	12,470	15,744	14,380
Use of the Provision During the Year	(13,900)	(15,744)	-
Provision at the End of the Year	<u>85,220</u>	<u>86,650</u>	<u>86,650</u>
Cyclical Maintenance - Current	15,000	27,090	27,090
Cyclical Maintenance - Term	70,220	59,560	59,560
	<u>85,220</u>	<u>86,650</u>	<u>86,650</u>

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	16,822	16,319	16,319
No Later than One Year - Interest	3,146	2,827	-
Later than One Year and no Later than Five Years	20,036	10,753	10,753
Later than One Year and no Later than Five Years - Interest	1,312	1,312	-
	<u>41,316</u>	<u>31,211</u>	<u>27,072</u>

16. 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:

	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>

Represented by:

Funds Held on Behalf of the Ministry of Education	223,303
Funds Due from the Ministry of Education	(3,000)
	<u>220,303</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block A Remediation	<i>in progress</i>	-	20,250	-	-	20,250
Totals		<u>-</u>	<u>20,250</u>	<u>-</u>	<u>-</u>	<u>20,250</u>

17. Funds Held on Behalf of Resource Teacher of Literacy

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	8,706	8,706	8,693
Funds Received from MoE	15,400	11,863	11,863
Funds Spent on Behalf of the Cluster	(21,289)	(11,863)	(11,850)
Funds Held at Year End	<u>2,817</u>	<u>8,706</u>	<u>8,706</u>

18. 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.

19. Remuneration

Key management personnel compensation

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

	2019 Actual	2018 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,580	2,910
Full-time equivalent members	0.07	0.07
<i>Leadership Team</i>		
Remuneration	704,600	625,359
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	<u>707,180</u>	<u>628,269</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

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

	2019	2018
	Actual	Actual
	\$000	\$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	2019	2018
\$000	FTE Number	FTE Number
100-110	2.00	0.00
	<u>2.00</u>	<u>0.00</u>

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

20. 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:

	2019	2018
	Actual	Actual
Total	\$0	\$0
Number of People	Nil	nil

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at 31 December 2018: 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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) Continuation of the Block A Remediation. Funds received and spent are recorded in Note 16.

(b) The Ministry of Education are funding the Upgrade of School Pathways. The funds received and spend during 2019 are recorded in Note 16.

(Capital commitments at 31 December 2018: \$88,000 contract for Block A Remediation, fully funded by the Ministry of Education)

(b) Operating Commitments

As at 31 December 2019 the Board had no operating contracts (2018:Nil)

23. 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.

24. 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	669,045	420,489	343,372
Receivables	175,068	122,707	122,707
Total Financial assets measured at amortised cost	<u>844,113</u>	<u>543,196</u>	<u>466,079</u>

Financial liabilities measured at amortised cost

Payables	226,333	164,601	164,601
Borrowings - Loans	2,835	5,103	5,103
Finance Leases	36,858	27,072	27,072
Total Financial Liabilities Measured at Amortised Cost	<u>266,026</u>	<u>196,776</u>	<u>196,776</u>

25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

28. Breach of Law - Failure to meet statutory reporting deadline

The Board of Trustees did not comply with Section 87A(1) of the Education Act 1989, which requires the Board of Trustees to provide its unaudited financial statements to the Auditor-General by 31 March 2020 and Section 87C(1) of the Education Act 1989, which requires the Board to provide its audited financial statements to the Ministry of Education by 31st May 2020. The Board was unable to meet the statutory deadlines because of delays caused by the response to the COVID-19 pandemic.

Independent Auditor's Report

To the Readers of Apanui School's Financial Statements

For the Year Ended 31 December 2019

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 2019, 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 2019; 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 29 June 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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

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Tauranga 3110, New Zealand
PO Box 222
Tauranga 3144, New Zealand
Telephone: +64 7 927 1234
williambuck.co.nz

William Buck Audit (NZ) Limited

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the information included on page 1 and on pages 25 to 29, 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

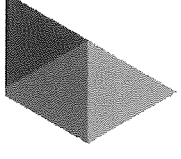
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing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

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



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

Analysis of Variance Reporting



School Name:	Apanui	School Number:	1684																																				
Strategic Aim:	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.																																						
Annual Aim:	To accelerate the learning of all children																																						
Target:	All Māori students in Year 2-6 (in 2019), who are currently below or well below expected level in reading at the end of 2018 will make more than one year's progress in reading during 2019.																																						
Baseline Data:	<table border="1"> <thead> <tr> <th></th> <th>Well Below</th> <th>Below</th> <th>Meeting</th> <th>Above</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Māori Boys</td> <td>7</td> <td>9.6%</td> <td>23</td> <td>31.5%</td> <td>29</td> <td>39.8%</td> <td>14</td> <td>19.1%</td> <td>73</td> </tr> <tr> <td>Māori Girls</td> <td>11</td> <td>16.9%</td> <td>16</td> <td>24.6%</td> <td>29</td> <td>44.7%</td> <td>9</td> <td>13.8%</td> <td>65</td> </tr> <tr> <td>All Māori</td> <td>18</td> <td>13.0%</td> <td>39</td> <td>28.2%</td> <td>58</td> <td>42.0%</td> <td>23</td> <td>17.4%</td> <td>138</td> </tr> </tbody> </table> <p><i>Source: 2018 End of Year OTJ's (We will use 2019 End of Year OTJ's to assess progress in December 2019)</i></p>				Well Below	Below	Meeting	Above	Total	Māori Boys	7	9.6%	23	31.5%	29	39.8%	14	19.1%	73	Māori Girls	11	16.9%	16	24.6%	29	44.7%	9	13.8%	65	All Māori	18	13.0%	39	28.2%	58	42.0%	23	17.4%	138
	Well Below	Below	Meeting	Above	Total																																		
Māori Boys	7	9.6%	23	31.5%	29	39.8%	14	19.1%	73																														
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All Māori	18	13.0%	39	28.2%	58	42.0%	23	17.4%	138																														

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																		
<p>Professional Development</p> <ul style="list-style-type: none"> Apanui School learning progressions PD Comprehension strategy PD for all staff Targeted interventions in all classes CR & RP contract Reading Moderation <p>Buddy observations of reading programme</p> <p>Teacher Practice</p> <ul style="list-style-type: none"> All target children identified and tracked using tracking board Learner Profile used to record learning conversations, next steps Target group teaching occurs in each class Learning Progressions taught in each class Specific teaching of comprehension strategies to all children. Students understand Learning Progressions and their goals for improving their writing Literacy Lead Team works with target teachers for additional support with their programme / teaching. 	<table border="1" data-bbox="336 842 703 1648"> <thead> <tr> <th></th> <th>Well Below</th> <th>Below</th> <th>Meeting</th> <th>Above</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>End of 2018</td> <td>16</td> <td>35</td> <td>0</td> <td></td> <td>51</td> </tr> <tr> <td>End of 2019</td> <td>8</td> <td>28</td> <td>15</td> <td></td> <td>51</td> </tr> </tbody> </table> <p>Outcome: 8 children remain well below 8 children moved from well below to below (acceleration) 18 children remain below 15 children moved from below to meeting (acceleration) 5 children dropped from below to well below 23 children out of 51 in the target group experienced acceleration</p>		Well Below	Below	Meeting	Above	Total	End of 2018	16	35	0		51	End of 2019	8	28	15		51	<p>Our staff developed a shared understanding of reading practice. We fine tuned each teachers practice. Focusing on teacher practice was so important and we provided all teachers with the opportunity to visit other teachers, observe and provide feedback.</p> <p>Targeted interventions for students certainly work – with the expectation that teachers / support staff are front loading the children.</p> <p>We purchased high interest resources that provide great learning outcomes and that engage the children in their reading.</p> <p>We provide some support for parents through Reading Together, unfortunately, many of the parents that require this support did not engage.</p> <p>We have found the moderation of reading to</p>	<p>Introduce Mutukaroa to engage our parents in professional relationships from entry into school.</p> <p>Continue to provide reading together options and to consider how we can engage Māori families.</p> <p>Raise the profile of reading across the school including teacher modelling.</p> <p>Continue with targeted interventions</p> <p>Front loading as best practice for low readers.</p> <p>Work with other CoL Schools and CoL literacy lead</p>
	Well Below	Below	Meeting	Above	Total																
End of 2018	16	35	0		51																
End of 2019	8	28	15		51																

- Reading moderation : targets identified for individual children

Assessment

- Whakatane Schools reading moderation
- Use assessment data to guide teaching (PAT Comprehension, Run Record)

Students

- Māori students interviewed about reading to gain insight into attitudes, types of books they read, reading habits etc
- Reading is a key part of homework - parents encouraged to support and read to or with their child (via newsletter etc)

Resources

- The Reading Book (Dempsey and Cameron) purchased as a resource for each teacher
 - T.Aides are used to provide support in classes
 - Reading resources are purchased that are high interest for Māori students
- Quality books that target comprehension strategies are purchased as teacher guided reading resources (Sheena Cameron list)

be difficult as a staff. What works is discussion in small groups of staff. However, it is hard to suggest changes / next steps etc as you are not seeing the child read.

Continuing to find high interest resources for some of our Māori boys is difficult.

Working with children to see that value in reading can be hard work, but our teachers have worked hard to build relationships with the children that promote reading as a positive thing.

team to look at how we can easily moderate reading.

Planning for next year:

- * The Board / staff will continue to focus on developing strong professional relationships with our Māori students. This will include working with Dr Melinda Webber around her survey of parents.
- * We will also engage in CR & RP professional development as part of our Kahui Ako PLD contract.
- * Continue to look at the learning needs of our Māori students. This will include looking at factors that are inhibiting their learning, including attendance, health etc

Apanui School
Kiwisport Statement
As at 31 December 2019

Kiwisport is a government funding initiative to support students participation in organised sport in 2019, the school received a total of Kiwisport funding of \$5,715 (exc. GST) {2018: \$5,279}. This funding was spent on physical education equipment, swimming lessons and to provide coaching opportunities.