

APANUI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



APANUI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Robin Bean	Presiding Member	Elected	Sep-25
Keith Hamill	Presiding Member	Elected	May-22
Simon Akroyd	Principal ex Officio	ex Officio	
Alexandra Pickles	Parent Representative	Elected	Sep-25
Doug Northey	Parent Representative	Elected	Sep-25
Angela Kershaw	Parent Representative	Elected	Sep-25
Nikorima Broughton	Parent Representative	Elected	Sep-25
Donna Wensor	Staff Representative	Elected	Sep-25
Jasmine Stebbings	Parent Representative	Co-opted	May-22

Accountant / Service Provider:



Auditor: William Buck

APANUI SCHOOL

Annual Report - For the year ended 31 December 2022

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Apanui School

Statement of Responsibility

For the year ended 31 December 2022

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

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

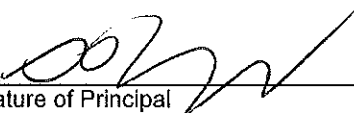
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.


Full Name of Presiding Member


Full Name of Principal


Signature of Presiding Member


Signature of Principal

Date: 15/9/2023

Date: 15/9/2023

Apanui School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,170,458	3,543,159	3,987,762
Locally Raised Funds	3	254,813	132,700	497,317
Interest Income		12,429	2,500	3,451
Total Revenue		4,437,700	3,678,359	4,488,530
Expenses				
Locally Raised Funds	3	47,922	48,100	28,764
Learning Resources	4	3,002,679	2,967,870	2,845,027
Administration	5	563,028	121,850	544,520
Finance		1,334	2,500	1,991
Property	6	699,570	534,100	542,374
		4,314,533	3,674,420	3,962,676
Net Surplus / (Deficit) for the year		123,167	3,939	525,854
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		123,167	3,939	525,854

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 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January	1,287,874	1,309,921	762,020
Total comprehensive revenue and expense for the year	123,167	3,939	525,854
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	126,625	-	-
Equity at 31 December	1,537,666	1,313,860	1,287,874
Accumulated comprehensive revenue and expense	1,537,666	1,313,860	1,287,874
Reserves	-	-	-
Equity at 31 December	1,537,666	1,313,860	1,287,874

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	625,866	456,061	692,859
Accounts Receivable	8	221,314	411,681	174,531
GST Receivable		15,543	-	25,264
Prepayments		1,739	7,674	7,674
Investments	9	362,343	466,215	356,352
Funds Receivable for Capital Works Projects	15	225,924	-	144,496
		<u>1,452,729</u>	<u>1,341,631</u>	<u>1,401,176</u>
Current Liabilities				
GST Payable		-	5,627	-
Accounts Payable	11	458,477	244,585	244,671
Revenue Received in Advance	12	55,000	119,093	119,093
Provision for Cyclical Maintenance	13	30,510	-	-
Finance Lease Liability	14	8,994	2,539	12,903
Funds held for Capital Works Projects	15	8,091	-	94,516
Funds for Resource Teachers of Learning & Behaviour services		12,054	5,037	7,766
		<u>573,126</u>	<u>376,881</u>	<u>478,949</u>
Working Capital Surplus/(Deficit)		879,603	964,750	922,227
Non-current Assets				
Property, Plant and Equipment	10	696,935	392,520	410,157
		<u>696,935</u>	<u>392,520</u>	<u>410,157</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	24,979	42,910	42,910
Finance Lease Liability	14	13,893	500	1,600
		<u>38,872</u>	<u>43,410</u>	<u>44,510</u>
Net Assets		<u>1,537,666</u>	<u>1,313,860</u>	<u>1,287,874</u>
Equity		<u>1,537,666</u>	<u>1,313,860</u>	<u>1,287,874</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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,347,085	1,269,705	1,348,729
Locally Raised Funds		156,775	(34,932)	566,835
Goods and Services Tax (net)		9,722	118,841	87,949
Payments to Employees		(504,313)	(420,117)	(441,139)
Payments to Suppliers		(692,574)	(326,225)	(788,278)
Interest Paid		(1,334)	(2,500)	(1,991)
Interest Received		10,267	2,500	3,451
Net cash from/(to) Operating Activities		325,628	607,272	775,556
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(335,612)	(237,791)	(192,477)
Purchase of Investments		(5,991)	(163,039)	(53,176)
Net cash from/(to) Investing Activities		(341,603)	(400,830)	(245,653)
Cash flows from Financing Activities				
Furniture and Equipment Grant		126,625	-	-
Finance Lease Payments		(14,078)	675	(14,191)
Funds Administered on Behalf of Third Parties		(163,565)	(6,088)	(57,370)
Net cash from/(to) Financing Activities		(51,018)	(5,413)	(71,561)
Net increase/(decrease) in cash and cash equivalents		(66,993)	201,029	458,342
Cash and cash equivalents at the beginning of the year	7	692,859	255,032	234,517
Cash and cash equivalents at the end of the year	7	625,866	456,061	692,859

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 2022

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 is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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.

i) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
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

j) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transactions for the same or similar asset(s) in an active market for that asset.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) Revenue Received in Advance

Revenue received in advance relates to income received from grants 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.

n) 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.

o) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

q) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,346,785	667,159	1,303,284
Teachers' Salaries Grants	2,350,190	2,530,000	2,348,769
Use of Land and Buildings Grants	473,183	336,000	335,709
Other Government Grants	300	10,000	-
	<u>4,170,458</u>	<u>3,543,159</u>	<u>3,987,762</u>

The school has opted in to the donations scheme for this year. Total amount received was \$63,497.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	181,621	75,000	204,337
Fundraising & Community Grants	13,746	10,000	36,783
Other Revenue	6,600	6,600	13,200
Trading	5,941	3,000	4,299
Fees for Extra Curricular Activities	46,905	38,100	238,698
	<u>254,813</u>	<u>132,700</u>	<u>497,317</u>
Expenses			
Extra Curricular Activities Costs	41,263	40,100	23,439
Trading	6,541	3,000	5,174
Other Locally Raised Funds Expenditure	118	5,000	151
	<u>47,922</u>	<u>48,100</u>	<u>28,764</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>206,891</u>	<u>84,600</u>	<u>468,553</u>

Donations include \$80,000 from Lion Foundation for Junior Playground and Bike Track (released from income in advance).

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	63,259	65,370	87,084
Equipment Repairs	-	1,000	-
Information and Communication Technology	21,992	9,500	2,587
Employee Benefits - Salaries	2,790,923	2,840,000	2,684,183
Staff Development	55,210	12,000	12,336
Depreciation	71,295	40,000	58,837
	<u>3,002,679</u>	<u>2,967,870</u>	<u>2,845,027</u>

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	7,122	6,950	6,915
Board Fees	3,346	3,600	2,560
Board Expenses	2,148	-	-
Communication	860	2,700	1,932
Consumables	18,122	13,700	21,617
Operating Lease	986	1,000	1,068
Healthy Lunches Programme expenses	417,301	-	399,937
Other	20,834	16,900	35,500
Employee Benefits - Salaries	82,207	64,000	63,987
Insurance	3,652	2,000	5,479
Service Providers, Contractors and Consultancy	6,450	11,000	5,525
	<u>563,028</u>	<u>121,850</u>	<u>544,520</u>

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	52,105	60,500	51,810
Cyclical Maintenance Provision	12,579	20,000	8,379
Grounds	45,910	12,100	20,950
Heat, Light and Water	19,707	19,500	20,882
Rates	10,422	8,000	11,391
Repairs and Maintenance	24,558	20,000	39,849
Use of Land and Buildings	473,183	336,000	335,709
Security	4,784	5,500	5,283
Employee Benefits - Salaries	56,322	52,500	48,121
	<u>699,570</u>	<u>534,100</u>	<u>542,374</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	625,866	456,061	692,859
Cash and cash equivalents for Statement of Cash Flows	<u>625,866</u>	<u>456,061</u>	<u>692,859</u>

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

Of the \$625,866 Cash and Cash Equivalents, \$8,091 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$625,866 Cash and Cash Equivalents, \$55,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$625,866 Cash and Cash Equivalents, \$12,054 is held by the School on behalf of the RTLit service. See note 16 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	37,031	240,236	3,086
Interest Receivable	2,162	-	-
Teacher Salaries Grant Receivable	182,121	171,445	171,445
	<u>221,314</u>	<u>411,681</u>	<u>174,531</u>
Receivables from Exchange Transactions	39,193	240,236	3,086
Receivables from Non-Exchange Transactions	182,121	171,445	171,445
	<u>221,314</u>	<u>411,681</u>	<u>174,531</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	362,343	466,215	356,352
Total Investments	<u>362,343</u>	<u>466,215</u>	<u>356,352</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	154,920	277,061	-	-	(4,126)	427,855
Furniture and Equipment	151,873	32,458	-	-	(29,242)	155,089
Information and Communication Technology	4,152	48,599	-	-	(10,371)	42,380
Motor Vehicles	21,833	-	-	-	(5,139)	16,693
Textbooks	26,149	8,564	-	-	(9,914)	24,799
Leased Assets	9,500	23,538	-	-	(11,305)	21,733
Library Resources	9,477	107	-	-	(1,198)	8,386
Work in Progress	32,252	-	(32,252)	-	-	-
Balance at 31 December 2022	<u>410,156</u>	<u>390,327</u>	<u>(32,252)</u>	<u>-</u>	<u>(71,295)</u>	<u>696,935</u>

The net carrying value of furniture and equipment held under a finance lease is \$21,733 (2021: \$9,500)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	455,591	(27,736)	427,855	178,530	(23,610)	154,920
Furniture and Equipment	468,774	(313,685)	155,089	436,317	(284,444)	151,873
Information and Communication Technology	171,374	(128,994)	42,380	122,775	(118,623)	4,152
Motor Vehicles	34,743	(18,050)	16,693	34,743	(12,910)	21,833
Textbooks	86,788	(61,989)	24,799	78,224	(52,075)	26,149
Leased Assets	58,621	(36,888)	21,733	62,387	(52,887)	9,500
Library Resources	91,428	(83,042)	8,386	91,321	(81,844)	9,478
Work in Progress	-	-	-	32,252	-	32,252
Balance at 31 December	1,367,319	(670,384)	696,935	1,036,549	(626,393)	410,157

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	166,042	39,197	39,283
Accruals	7,337	5,915	5,915
Banking Staffing Overuse	58,354	-	-
Employee Entitlements - Salaries	219,971	192,604	192,604
Employee Entitlements - Leave Accrual	6,773	6,869	6,869
	458,477	244,585	244,671
Payables for Exchange Transactions	458,477	244,585	244,671
	458,477	244,585	244,671

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	55,000	119,093	119,093
	55,000	119,093	119,093

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	42,910	42,910	65,831
Increase to the Provision During the Year	12,579	-	-
Use of the Provision During the Year	-	-	(22,921)
Provision at the End of the Year	<u>55,489</u>	<u>42,910</u>	<u>42,910</u>
Cyclical Maintenance - Current	30,510	-	-
Cyclical Maintenance - Non current	24,979	42,910	42,910
	<u>55,489</u>	<u>42,910</u>	<u>42,910</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. The plan is based on the actual cost of painting performed in the previous years adjusted for inflation.

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	10,611	2,742	13,558
Later than One Year and no Later than Five Years	15,059	540	3,187
Future Finance Charges	(2,783)	(243)	(2,242)
	<u>22,887</u>	<u>3,039</u>	<u>14,503</u>
Represented by			
Finance lease liability - Current	8,994	2,539	12,903
Finance lease liability - Non current	13,893	500	1,600
	<u>22,887</u>	<u>3,039</u>	<u>14,503</u>

15. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block A Remediation	86,425	-	(86,425)	-	-
School Pathways	(19,430)	2,100	(18,055)	-	(35,385)
Electrical & Heating Project	(1,242)	-	-	-	(1,242)
Outdoor Learning Project	(16,533)	-	-	-	(16,533)
Roofing Project	(4,384)	-	-	-	(4,384)
MOE Block F Remediation	(4,800)	-	-	-	(4,800)
SCF: Heating Replacement	(1,423)	-	-	-	(1,423)
SCF Light Sensors	8,091	-	-	-	8,091
MOE Hall Toilet Upgrade	(28,552)	-	(1,647)	-	(30,199)
MOE Carpet and Joinery	(68,132)	-	-	-	(68,132)
MOE Field Drainage	-	-	(56,326)	-	(56,326)
MOE Entrance Way	-	-	(7,500)	-	(7,500)
Totals	(49,980)	2,100	(169,953)	-	(217,833)

Represented by:

Funds Held on Behalf of the Ministry of Education	8,091
Funds Receivable from the Ministry of Education	(225,924)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block A Remediation	(110,823)	491,332	(294,084)	-	86,425
School Pathways	-	-	(19,430)	-	(19,430)
Electrical & Heating Project	11,178	-	(12,420)	-	(1,242)
Outdoor Learning Project	105,842	-	(122,375)	-	(16,533)
Roofing Project	(4,034)	-	(350)	-	(4,384)
MOE Block F Remediation	(4,800)	-	-	-	(4,800)
SCF: Heating Replacement	(1,423)	-	-	-	(1,423)
SCF Light Sensors	8,091	-	-	-	8,091
MOE Hall Toilet Upgrade	-	-	(28,552)	-	(28,552)
MOE Carpet and Joinery	-	-	(68,132)	-	(68,132)
Totals	4,031	491,332	(545,343)	-	(49,980)

Represented by:

Funds Held on Behalf of the Ministry of Education	94,516
Funds Receivable from the Ministry of Education	(144,496)

16. Funds for RTLit Services

Apanui School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	7,766	-	11,125
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	16,629	-	15,929
Total funds received	24,395	-	27,054
Funds Spent on Behalf of the Cluster	12,341	-	19,288
Funds remaining	12,054	-	7,766
Funds Held at Year End	12,054	-	7,766

17. 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,346	2,560
<i>Leadership Team</i>		
Remuneration	742,199	730,912
Full-time equivalent members	7.00	6.60
Total key management personnel remuneration	745,545	733,472

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that meet regularly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	0.00	2.00
110 - 120	1.00	2.00
	1.00	4.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$0	\$0
Number of People	nil	nil

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2022, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) \$12,420 contract for Electrical & Heating Project, which will be fully funded by the Ministry of Education. \$11,178 has been received of which \$12,420 has been spent on the project to date. This project has been approved by the Ministry; and
- (b) \$496,105 contract for Outdoor Learning Project, which will be fully funded by the Ministry of Education. \$475,740 has been received of which \$492,273 has been spent on the project to date. This project has been approved by the Ministry; and
- (c) \$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.
- (d) \$40,888 Roofing project which will be fully funded by the MOE. \$36,308 has been received of which \$40,693 has been spend on the project. This project has been approved by the Ministry.
- (e) \$28,244 Hall Toilet upgrade project which will be fully funded by the MOE. \$nil has been received of which \$30,199 has been spend on the project. This project has been approved by the Ministry.
- (f) \$82,214 Carpet, Vinyl & Joinery project which will be fully funded by the MOE. \$nil has been received of which \$68,132 has been spend on the project. This project has been approved by the Ministry.
- (g) \$48,648 Block F Remediation (Weka) project which will be fully funded by the MOE. \$43,200 has been received and \$48,000 has been spend on the project. This project has been approved by the Ministry.
- (h) \$56,000 Field Drainage project which will be fully funded by the MOE. \$nil has been received and \$56,326 has been spend on the project. This project has been approved by the Ministry.
- (i) \$37,307 contract for Concrete surface replacement, which will be fully funded by the Ministry of Education. \$2,100 has been received of which \$37,485 has been spent on the project to date. This project has been approved by the Ministry.
- (j) \$14,558 contract for heating replacement, which will be fully funded by the Ministry of Education. \$12,898 has been received of which \$14,322 has been spent on the project to date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$2,212,855)

(b) Operating Commitments

As at 31 December 2022 the Board has no contracts leading to operational commitments.

22. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	625,866	456,061	692,859
Receivables	221,314	411,681	174,531
Investments - Term Deposits	362,343	466,215	356,352
Total Financial assets measured at amortised cost	<u>1,209,523</u>	<u>1,333,957</u>	<u>1,223,742</u>

Financial liabilities measured at amortised cost

Payables	458,477	244,585	244,671
Finance Leases	22,887	3,039	14,503
Total Financial Liabilities Measured at Amortised Cost	<u>481,364</u>	<u>247,624</u>	<u>259,174</u>

23. Events After Balance Date

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

24. Comparatives

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

25. 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 2023.

Independent Auditor's Report

To the Readers of Apanui School's Financial Statements

For the Year Ended 31 December 2022

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 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 18 September 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

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

The Board's responsibilities, 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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, 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.



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

Apanui School

Kiwisport Statement

For the year ended 31 December 2022

Kiwisport is a government funding initiative to support students participation in organised sport. In 2022 Apanui School received \$5,704 (2021:\$5,909) for Kiwisport funding.

This funding was used to purchase sports equipment, pay costs associated with sports (eg: venue hire), to release staff to work with sports teams and to provide transport to sports events.

Analysis of Variance Reporting



School Name:	Apanui	School Number:	1684
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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.
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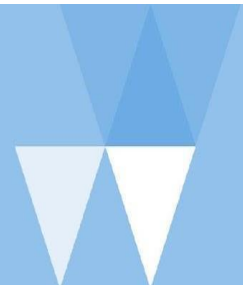
Annual Aim:	To raise the level of student achievement in Reading and Writing
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Target:	To raise achievement in reading and writing to 80% for all students To raise achievement in reading and writing to 80% for Māori students To raise achievement in reading and writing to 80% for boys
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Rationale	<p>Student achievement in reading and writing has plateaued for the last three years. We reviewed our current literacy and looked at what is happening in a range of other schools in terms of best practice. We have decided that structured literacy will provide us with a more consistent approach across the school in our teaching practice and continuity in the learning for the children.</p> <p>Structured literacy, along with fine tuning of our assessment for learning practices will support all learners, including our children with dyslexic traits, boys and our Māori students, whose achievement is below that of non-Māori.</p> <p>We view this as an achievement target for at least two years (2022 and 2023). This will provide us with the chance to undertake the training, to implement and to refine our practice. We feel that we should see progress in both years, but especially in 2023 as best practice comes to the fore and the children will benefit from the impact of the consistent approach.</p>
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Baseline Data:	Reading						Writing					
		Mid 2019	End 2019	Mid 2020	End 2020	Mid 2021	End 2021	Mid 2019	End 2019	Mid 2020	End 2020	Mid 2021
Apanui All (At or Above)	71%	72%	71%	74%	71%	72%	73%	72%	70%	71%	68%	70%
Apanui Māori All (At or Above)	61%	61%	57%	65%	60%	59%	61%	63%	58%	60%	57%	59%
TWOA (At or Above)	46%		45%		45%		29%		50%		42%	
Apanui NZ European (At or Above)		78%	80%	80%	79%	78%		77%	79%	78%	75%	74%
Apanui Boys (At or Above)	69%	70%	69%	73%	70%	68%	66%	65%	66%	67%	62%	60%
Apanui Girls (At or Above)	73%	72%	72%	74%	73%	74%	76%	75%	73%	73%	76%	76%

Tātaritanga raraunga



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																					
<ul style="list-style-type: none"> - Throughout 2022 our teachers and t.aides undertook extensive PLD with Learning Matters. - Every teacher began to implement the spelling and handwriting approach. - Our Literacy Lead Team worked alongside Learning Matters to begin to develop their coaching skills to develop staff understanding, consistency and to be able to embed best practice long term. - The Board purchased extensive resources to support the implementation of structured literacy. - Processes and best practice was developed schoolwide around spelling and handwriting. - Team 1&2 teacher began to look at reading and implement the structured literacy approach for a target group of children (term 4) - Teachers / teams / t.aides were provided with regular opportunities to review and provide feedback on their 	<table border="1" data-bbox="622 272 1093 603"> <thead> <tr> <th>EOY</th> <th>Read</th> <th>Write</th> </tr> </thead> <tbody> <tr> <td>Apanui All (At or Above)</td> <td>68%</td> <td>67%</td> </tr> <tr> <td>Apanui Māori All (At or Above)</td> <td>56%</td> <td>52%</td> </tr> <tr> <td>TWOA (At or Above)</td> <td></td> <td></td> </tr> <tr> <td>Apanui NZ European (At or Above)</td> <td>77%</td> <td>76%</td> </tr> <tr> <td>Apanui Boys (At or Above)</td> <td>61%</td> <td>60%</td> </tr> <tr> <td>Apanui Girls (At or Above)</td> <td>76%</td> <td>77%</td> </tr> </tbody> </table> <p>As a school we had not seen a major slump from Covid / time out of school in 2021. However we did see a significant fall in overall literacy levels mid year in 2022. Our management and literacy lead team met and we implemented a plan for term three and four, raising some students understanding / levels but we were still below where we were in 2020 and 2021 at EOY.</p> <p>We identified target children / cohorts throughout the year and put in additional support for these children.</p>	EOY	Read	Write	Apanui All (At or Above)	68%	67%	Apanui Māori All (At or Above)	56%	52%	TWOA (At or Above)			Apanui NZ European (At or Above)	77%	76%	Apanui Boys (At or Above)	61%	60%	Apanui Girls (At or Above)	76%	77%	<ul style="list-style-type: none"> - This is the first year of a multi-year approach to implementing structured literacy schoolwide. There has been a huge amount of teacher learning. We understand that it is going to take more than a year for the children to develop the new learning and fill their learning gaps which will result in improved achievement outcomes. - Covid had an impact on both attendance and the implementation of teacher PLD in term one and two. - As a management team we made the decision to slow down the rate of PLD. The impact of Covid, a major rebuild occurring at school and the significance of the change in pedagogy required to a structured literacy approach. Our teacher feedback was that their stress levels were rising and they wanted time to implement the spelling and build their teacher knowledge before moving onto writing. This has been a sensible decision. - We did not send our TWoA staff to Palmerston North to see what SL looks like in a level three immersion environment. We had significant changes in staff and the focus was on maintaining class routines etc. 	<ul style="list-style-type: none"> - Continue our schoolwide PLD journey with Learning Matters, focusing on structured literacy for 2023 and 2024. - Develop a clear understanding around assessment and reporting to parents in a structured literacy environment. - Targeted teacher support for our Te Whānau o Awatope classes from Literacy Lead Teacher to upskill our teachers to raise the achievement of children in these classes. - To begin to schoolwide implementation of reading in a structured literacy environment from the beginning of 2023 and continue the implementation of spelling / handwriting. - Develop clarity and consistency in expectations and delivery across the school for 'literacy' at Apanui. - Educate our parents so that they understand what structured literacy is and how they can support their child's learning. - To continue to review and implement our 'Apanui Literacy' approach across the school. - Ongoing review of our implementation, student achievement and teacher best practice.
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practice / schoolwide progress. We then looked to address issues, to find solutions and to raise understanding.

Planning for next year:

To continue of Structured Literacy journey with schoolwide implementation of reading. This goal will continue to be our strategic goal for 2023 and probably 2024. Our PD and resourcing will focus on this. The Literacy Lead team, our management team and Board will be reviewing our 2022 implementation plan, as outlined in our Charter and we will use the points above in the 'Where to next' section. We will also be looking in depth at our student data from the end of 2022. Additionally, we will be providing opportunities for the teachers / t.aides to visit each others classrooms, to observe practice and to visit other schools who are further advanced than our school.

Good Employer Statement

Our School met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance reviews in accordance with our Equal Employment Opportunities Policy. We practise an impartial selection of suitably qualified persons for appointment through our independent selection committee that is delegated by the Board.