

APANUI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



APANUI SCHOOL

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FOR THE YEAR ENDED 31 DECEMBER 2023

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
Simon Akroyd	Principal	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

Accountant / Service Provider:



Auditor:

William Buck

APANUI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Apanui School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Alexandra Pickles

Full Name of Presiding Member

NGATAI WALKER

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

27/11/24

Date:

03.12.24

Date:

Apanui School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,501,593	3,792,231	4,170,458
Locally Raised Funds	3	258,555	79,200	254,813
Interest		36,604	3,000	12,429
Total Revenue		4,796,752	3,874,431	4,437,700
Expense				
Locally Raised Funds	3	70,307	33,600	47,922
Learning Resources	4	3,286,510	3,046,038	3,002,679
Administration	5	632,752	236,600	563,028
Interest		2,769	2,500	1,334
Property	6	650,913	555,000	699,570
Loss on Disposal of Property, Plant and Equipment		89	-	-
Total Expense		4,643,340	3,873,738	4,314,533
Net Surplus / (Deficit) for the year		153,412	693	123,167
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		153,412	693	123,167

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,537,668	1,537,668	1,287,876
Total comprehensive revenue and expense for the year		153,412	693	123,167
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		13,429	-	126,625
Equity at 31 December		1,704,509	1,538,361	1,537,668
Accumulated comprehensive revenue and expense		1,704,509	1,538,361	1,537,668
Reserves		-	-	-
Equity at 31 December		1,704,509	1,538,361	1,537,668

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	449,002	521,784	625,866
Accounts Receivable	8	244,232	221,314	221,314
GST Receivable		4,745	15,545	15,545
Prepayments		793	1,739	1,739
Investments	9	379,363	362,343	362,343
Funds Receivable for Capital Works Projects	15	66,592	-	225,924
		<u>1,144,727</u>	<u>1,122,725</u>	<u>1,452,731</u>
Current Liabilities				
Accounts Payable	11	353,717	458,477	458,477
Revenue Received in Advance	12	15,000	55,000	55,000
Provision for Cyclical Maintenance	13	33,129	30,510	30,510
Finance Lease Liability	14	13,899	8,043	8,994
Funds held for Capital Works Projects	15	44,228	-	8,091
Funds held on behalf of School Cluster	16	6,366	12,054	12,054
		<u>466,339</u>	<u>564,084</u>	<u>573,126</u>
Working Capital Surplus/(Deficit)		678,388	558,641	879,605
Non-current Assets				
Property, Plant and Equipment	10	1,082,777	1,010,549	696,935
		<u>1,082,777</u>	<u>1,010,549</u>	<u>696,935</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	36,733	24,979	24,979
Finance Lease Liability	14	19,923	5,850	13,893
		<u>56,656</u>	<u>30,829</u>	<u>38,872</u>
Net Assets		<u>1,704,509</u>	<u>1,538,361</u>	<u>1,537,668</u>
Equity		<u>1,704,509</u>	<u>1,538,361</u>	<u>1,537,668</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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,017,669	1,116,039	1,347,085
Locally Raised Funds		221,956	218,312	156,775
Goods and Services Tax (net)		10,801	(21,172)	9,722
Payments to Employees		(591,016)	(379,551)	(504,313)
Payments to Suppliers		(582,601)	(284,957)	(692,574)
Interest Paid		(2,769)	(2,500)	(1,334)
Interest Received		34,810	838	10,267
Net cash from/(to) Operating Activities		108,850	647,009	325,628
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(458,832)	(553,181)	(335,612)
Purchase of Investments		(17,020)	-	(5,991)
Proceeds from Sale of Investments		-	103,872	-
Net cash from/(to) Investing Activities		(475,852)	(449,309)	(341,603)
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,429	-	126,625
Finance Lease Payments		(13,072)	(138,994)	(14,078)
Funds Administered on Behalf of Other Parties		189,781	7,017	(163,565)
Net cash from/(to) Financing Activities		190,138	(131,977)	(51,018)
Net increase/(decrease) in cash and cash equivalents		(176,864)	65,723	(66,993)
Cash and cash equivalents at the beginning of the year	7	625,866	456,061	692,859
Cash and cash equivalents at the end of the year	7	449,002	521,784	625,866

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Apanui School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 21.

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 material.

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
Board Owned Buildings	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) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Short-term employee entitlements

Employee 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 and annual leave earned, by non teaching staff, 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.

n) Revenue Received in Advance

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

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

s) Financial Instruments

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

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

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

t) 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.

u) 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.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,557,292	892,231	1,346,785
Teachers' Salaries Grants	2,477,934	2,550,000	2,350,190
Use of Land and Buildings Grants	466,067	350,000	473,183
Other Government Grants	300	-	300
	<u>4,501,593</u>	<u>3,792,231</u>	<u>4,170,458</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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	158,005	40,000	181,621
Fees for Extra Curricular Activities	88,263	27,100	46,905
Trading	5,687	5,500	5,941
Fundraising & Community Grants	-	-	13,746
Other Revenue	6,600	6,600	6,600
	<u>258,555</u>	<u>79,200</u>	<u>254,813</u>
Expense			
Extra Curricular Activities Costs	59,835	28,100	41,263
Trading	4,231	5,500	6,541
Fundraising and Community Grant Costs	6,241	-	-
Other Locally Raised Funds Expenditure	-	-	118
	<u>70,307</u>	<u>33,600</u>	<u>47,922</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>188,248</u>	<u>45,600</u>	<u>206,891</u>

Donations include a \$55,000 Te Manawa Grant (carried over from 2022) for sports and a \$59,287 Grant from Trust Horizon for EPro8 Equipment.

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	230,056	59,038	63,259
Equipment Repairs	345	-	-
Information and Communication Technology	14,412	9,500	21,992
Employee Benefits - Salaries	2,927,137	2,874,500	2,790,923
Staff Development	17,652	18,000	55,210
Depreciation	96,908	85,000	71,295
	<u>3,286,510</u>	<u>3,046,038</u>	<u>3,002,679</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fees	7,336	7,336	7,122
Board Fees	2,113	3,600	3,346
Board Expenses	-	-	2,148
Communication	1,296	2,700	860
Consumables	16,055	18,800	18,122
Operating Leases	992	1,000	986
Healthy Lunches Programme Expenses	481,569	-	417,301
Other	31,928	118,100	20,834
Employee Benefits - Salaries	74,838	75,000	82,207
Insurance	5,555	2,000	3,652
Service Providers, Contractors and Consultancy	11,070	8,064	6,450
	<u>632,752</u>	<u>236,600</u>	<u>563,028</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	62,653	64,500	52,105
Cyclical Maintenance	14,373	20,000	12,579
Grounds	14,711	15,000	45,910
Heat, Light and Water	24,211	18,000	19,707
Rates	11,162	8,000	10,422
Repairs and Maintenance	(11,576)	19,000	24,558
Use of Land and Buildings	466,068	350,000	473,183
Security	6,847	5,500	4,784
Employee Benefits - Salaries	62,464	55,000	56,322
	<u>650,913</u>	<u>555,000</u>	<u>699,570</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	449,002	521,784	625,866
Cash and cash equivalents for Statement of Cash Flows	<u>449,002</u>	<u>521,784</u>	<u>625,866</u>

Of the \$449,002 Cash and Cash Equivalents, \$44,226 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 2024 on Crown owned school buildings.

Of the \$449,002 Cash and Cash Equivalents, \$15,000 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 \$449,002 Cash and Cash Equivalents, \$6,366 is held by the School on behalf of the Cluster/Transport Network. See note 16 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	33,630	37,031	37,031
Interest Receivable	3,956	2,162	2,162
Teacher Salaries Grant Receivable	206,646	182,121	182,121
	<u>244,232</u>	<u>221,314</u>	<u>221,314</u>
Receivables from Exchange Transactions	37,586	39,193	39,193
Receivables from Non-Exchange Transactions	206,646	182,121	182,121
	<u>244,232</u>	<u>221,314</u>	<u>221,314</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	379,363	362,343	362,343
Total Investments	<u>379,363</u>	<u>362,343</u>	<u>362,343</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements - Crown	427,855	327,806	-	-	(13,485)	742,176
Furniture and Equipment	155,089	114,465	-	-	(36,289)	233,265
Information and Communication Technology	42,380	8,149	-	-	(17,931)	32,598
Motor Vehicles	16,693	-	-	-	(4,029)	12,664
Textbooks	24,799	-	-	-	(10,342)	14,457
Leased Assets	21,733	24,008	-	-	(12,819)	32,922
Library Resources	8,386	7,804	(89)	-	(2,013)	14,088
Balance at 31 December 2023	<u>696,935</u>	<u>482,232</u>	<u>(89)</u>	<u>-</u>	<u>(96,908)</u>	<u>1,082,170</u>

The net carrying value of furniture and equipment held under a finance lease is \$8,914 (2022: \$21,733)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	784,004	(41,221)	742,783	455,591	(27,736)	427,855
Furniture and Equipment	583,239	(349,974)	233,265	468,774	(313,685)	155,089
Info & Comms Technology	179,523	(146,925)	32,598	171,374	(128,994)	42,380
Motor Vehicles	34,743	(22,079)	12,664	34,743	(18,050)	16,693
Textbooks	86,788	(72,331)	14,457	86,788	(61,989)	24,799
Leased Assets	47,546	(14,624)	32,922	58,621	(36,888)	21,733
Library Resources	98,263	(84,175)	14,088	91,428	(83,042)	8,386
Balance at 31 December 2023	1,814,106	(731,329)	1,082,777	1,367,319	(670,384)	696,935

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	100,621	166,042	166,042
Accruals	6,336	7,337	7,337
Banking Staffing Overuse	-	58,354	58,354
Employee Entitlements - Salaries	237,119	219,971	219,971
Employee Entitlements - Leave Accrual	9,641	6,773	6,773
	353,717	458,477	458,477
Payables for Exchange Transactions	353,717	458,477	458,477
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	353,717	458,477	458,477

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	15,000	55,000	55,000
	15,000	55,000	55,000

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	55,489	42,910	42,910
Increase to the Provision During the Year	14,373	20,000	12,579
Use of the Provision During the Year	-	(7,421)	-
Provision at the End of the Year	<u>69,862</u>	<u>55,489</u>	<u>55,489</u>
Cyclical Maintenance - Current	33,129	30,510	30,510
Cyclical Maintenance - Non current	36,733	24,979	24,979
	<u>69,862</u>	<u>55,489</u>	<u>55,489</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This 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:

	Actual \$	Budget (Unaudited) \$	Actual \$
No Later than One Year	16,879	10,000	10,611
Later than One Year and no Later than Five Years	21,976	6,676	15,059
Future Finance Charges	(5,033)	(2,783)	(2,783)
	<u>33,822</u>	<u>13,893</u>	<u>22,887</u>
Represented by			
Finance lease liability - Current	13,899	8,043	8,994
Finance lease liability - Non current	19,923	5,850	13,893
	<u>33,822</u>	<u>13,893</u>	<u>22,887</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 9.

	Opening Balances \$	Receipts from MOE \$	Transfer \$	Payments \$	Board Contributions \$	Closing Balances \$
School Pathways & Entrance	(35,385)	41,791	-7,500	(14,848)	-	(15,942)
Electrical & Heating Project	(1,242)	1,242		-	-	-
Outdoor Learning Project	(16,533)	-		-	(32,694)	(49,227)
Roofing Project	(4,384)	4,034		-	350	-
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	(30,199)	28,244		-	1,955	-
MOE Carpet and Joinery	(68,132)	82,213		(18,609)	4,528	-
MOE Field Drainage	(56,326)	56,000		-	326	-
MOE Entrance Way	(7,500)	-	7,500	-	-	-
MOE Project D F I Upgrade	-	35,077		-	-	35,077
MOE Project - Rebuild	-	37,198		(36,138)	-	1,060
Totals		<u>290,599</u>	<u>-</u>	<u>(69,595)</u>	<u>(25,535)</u>	<u>(22,364)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	44,228
Funds Receivable from the Ministry of Education	(66,592)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block A Remediation	86,425	-	(86,425)	-	-
School Pathways & Entrance	(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)

16. Funds Held on Behalf of RTLit Services

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	12,054	12,054	7,766
Funds Received from MOE	8,464	16,000	16,629
Total funds received	8,464	16,000	16,629
Funds Spent on Behalf of the Cluster	(14,152)	(16,000)	(12,341)
Funds remaining	6,366	12,054	12,054
Distribution of Funds			
Funds Held at Year End	6,366	12,054	12,054

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	2,113	3,346
<i>Leadership Team</i> Remuneration	815,635	742,199
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	817,748	745,545

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	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	2023 FTE Number	2022 FTE Number
100 - 110	10.00	0.00
110 - 120	1.00	1.00
120 - 130	1.00	0.00
	12.00	1.00

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:

	2023 Actual \$0	2022 Actual \$0
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 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had remaining capital commitments of \$49,933 (2022:\$25,672) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
SCF: Heating Replacement	14,558	14,322	236
SCF Light Sensors	9,138	-	9,138
MOE Rebuild	37,198	36,139	1,059
MOE Project D F I Upgrade	39,500	-	39,500
Total	100,394	50,461	49,933

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	449,002	521,784	625,866
Receivables	244,232	221,314	221,314
Investments - Term Deposits	379,363	362,343	362,343
Total financial assets measured at amortised cost	<u>1,072,597</u>	<u>1,105,441</u>	<u>1,209,523</u>

Financial liabilities measured at amortised cost

Payables	353,717	458,477	458,477
Finance Leases	33,822	13,893	22,887
Total financial liabilities measured at amortised cost	<u>387,539</u>	<u>472,370</u>	<u>481,364</u>

23. Events After Balance Date

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

Independent Auditor's Report

To the Readers of Apanui School's Financial Statements

For the Year Ended 31 December 2023

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 4 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 10 December 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, arise from section 134 of the Education and training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities 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 Statement, Statement of Compliance with Employment Policy, Analyses of Variance Reporting and Report on How the school has given effect to Te Tiriti o Waitangi, 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 2023

Kiwisport is a government funding initiative to support students participation in organised sport. In 2023 Apanui School received \$6,241 (2022:\$5,704) 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.

Statement of Compliance with Employment Policy

For the year ended 31 December 2023

For the year ended 31 December 2023: the Apanui School Board:

Has developed and implemented personnel policies, within policy and procedural frameworks to ensure fair and proper treatment of employees in all aspects of their employment.

Has reviewed its compliance against both its personnel policy and procedure and can report that it meets all requirements and has identified best practice.

Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

Meets all Equal Employment Opportunities requirements.

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 raise the level of student achievement in Reading and Writing																																																																																																																																															
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																																																																																																																																															
Rationale	<p>In late 2022 Apanui School began a journey to look at Structured Literacy across our school. Our Literacy data has plateaued and we researched the best options to improve outcomes for students.</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 were successful in receiving PLD hours and we undertook a contact with Learning Matters to upskill our staff and to improve staff knowledge. This training would involve all of our teachers and teacher aides and it would be for up to two years. 2023 would be our first year of seriously looking to implement Structured Literacy across the school. We want the consistency that Structured Literacy provides across the school.</p>																																																																																																																																															
Baseline Data:	<table border="1"> <thead> <tr> <th></th> <th colspan="8">Reading</th> <th colspan="8">Writing</th> </tr> <tr> <th></th> <th>Mid 2020</th> <th>End 2020</th> <th>Mid 2021</th> <th>End 2021</th> <th>Mid 2022</th> <th>End 2022</th> <th>Mid 2023</th> <th>End 2023</th> <th>Mid 2020</th> <th>End 2020</th> <th>Mid 2021</th> <th>End 2021</th> <th>Mid 2022</th> <th>End 2022</th> <th>Mid 2023</th> <th>End 2023</th> </tr> </thead> <tbody> <tr> <td>Apanui All (At or Above)</td> <td>71%</td> <td>74%</td> <td>71%</td> <td>72%</td> <td>61%</td> <td>68%</td> <td>69%</td> <td>74%</td> <td>70%</td> <td>71%</td> <td>68%</td> <td>70%</td> <td>66%</td> <td>67%</td> <td>69%</td> <td>70%</td> </tr> <tr> <td>Apanui Māori All (At or Above)</td> <td>57%</td> <td>65%</td> <td>60%</td> <td>59%</td> <td>47%</td> <td>56%</td> <td>52%</td> <td>60%</td> <td>58%</td> <td>60%</td> <td>57%</td> <td>59%</td> <td>48%</td> <td>52%</td> <td>54%</td> <td>54%</td> </tr> <tr> <td>TWOA (At or Above)</td> <td>43%</td> <td></td> <td>43%</td> <td></td> <td>39%</td> <td></td> <td>40%</td> <td>46%</td> <td>50%</td> <td></td> <td>42%</td> <td></td> <td>39%</td> <td></td> <td>54%</td> <td>54%</td> </tr> <tr> <td>Apanui NZ European (At or Above)</td> <td>80%</td> <td>80%</td> <td>79%</td> <td>78%</td> <td>69%</td> <td>77%</td> <td>77%</td> <td>81%</td> <td>79%</td> <td>78%</td> <td>75%</td> <td>74%</td> <td>75%</td> <td>76%</td> <td>76%</td> <td>77%</td> </tr> <tr> <td>Apanui Boys (At or Above)</td> <td>69%</td> <td>73%</td> <td>70%</td> <td>68%</td> <td>54%</td> <td>61%</td> <td>63%</td> <td>72%</td> <td>66%</td> <td>67%</td> <td>62%</td> <td>60%</td> <td>59%</td> <td>60%</td> <td>63%</td> <td>63%</td> </tr> <tr> <td>Apanui Girls (At or Above)</td> <td>72%</td> <td>74%</td> <td>73%</td> <td>74%</td> <td>67%</td> <td>76%</td> <td>76%</td> <td>76%</td> <td>73%</td> <td>73%</td> <td>76%</td> <td>76%</td> <td>73%</td> <td>77%</td> <td>75%</td> <td>78%</td> </tr> </tbody> </table>									Reading								Writing									Mid 2020	End 2020	Mid 2021	End 2021	Mid 2022	End 2022	Mid 2023	End 2023	Mid 2020	End 2020	Mid 2021	End 2021	Mid 2022	End 2022	Mid 2023	End 2023	Apanui All (At or Above)	71%	74%	71%	72%	61%	68%	69%	74%	70%	71%	68%	70%	66%	67%	69%	70%	Apanui Māori All (At or Above)	57%	65%	60%	59%	47%	56%	52%	60%	58%	60%	57%	59%	48%	52%	54%	54%	TWOA (At or Above)	43%		43%		39%		40%	46%	50%		42%		39%		54%	54%	Apanui NZ European (At or Above)	80%	80%	79%	78%	69%	77%	77%	81%	79%	78%	75%	74%	75%	76%	76%	77%	Apanui Boys (At or Above)	69%	73%	70%	68%	54%	61%	63%	72%	66%	67%	62%	60%	59%	60%	63%	63%	Apanui Girls (At or Above)	72%	74%	73%	74%	67%	76%	76%	76%	73%	73%	76%	76%	73%	77%	75%	78%
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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 2023 our teachers and t.aides undertook extensive PLD with Learning Matters. - Every teacher began to implement the spelling, reading 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 will purchase relevant resources to complement and support the implementation of structured literacy. - All teachers had a target group of children. These children will all receive a 'second dose' of structured literacy - additional support from t.aides that complements the structured literacy approach. - Teachers / teams / t.aides were provided with regular opportunities to review and provide feedback on their 	<table border="1" data-bbox="622 272 1070 603"> <thead> <tr> <th>EOY</th> <th>Read</th> <th>Write</th> </tr> </thead> <tbody> <tr> <td>Apanui All (At or Above)</td> <td>74%</td> <td>70%</td> </tr> <tr> <td>Apanui Māori All (At or Above)</td> <td>60%</td> <td>54%</td> </tr> <tr> <td>TWOA (At or Above)</td> <td>46%</td> <td>54%</td> </tr> <tr> <td>Apanui NZ European (At or Above)</td> <td>81%</td> <td>77%</td> </tr> <tr> <td>Apanui Boys (At or Above)</td> <td>72%</td> <td>63%</td> </tr> <tr> <td>Apanui Girls (At or Above)</td> <td>76%</td> <td>78%</td> </tr> </tbody> </table> <p>We are pleased that there has been progress in reading outcomes across the school, especially for Māori students and boys.</p>	EOY	Read	Write	Apanui All (At or Above)	74%	70%	Apanui Māori All (At or Above)	60%	54%	TWOA (At or Above)	46%	54%	Apanui NZ European (At or Above)	81%	77%	Apanui Boys (At or Above)	72%	63%	Apanui Girls (At or Above)	76%	78%	<ul style="list-style-type: none"> - Our teacher and t.aide development has been significant. We can see the understanding developing for many children. - A more consistent year in terms of attendance, less impact of Covid / illness. We moved our whole school back onto the Apanui School and into the rebuilt classrooms after our 2021 arson. - We have not seen the same increase in writing. However, we expect to see a flow on effect from reading into writing in 2024 and beyond. - Our Literacy Lead team's skills have developed. We have trained our literacy lead team to become coaches and we have developed a through strategic plan for 2024/25. - We provided additional support for our TWoA classes. This involved releasing a lead teacher to model and work alongside these classroom teachers. There has been good progress in their practice. However, many children in these two classes are significantly below their expected level. There is a lot of ground to be made up after lower quality teaching occurring in these classes over the last 18 months. 	<ul style="list-style-type: none"> - We are conscious that the older children (year 4-6) are more difficult to show progress. Many of them are having to 'unlearn' habits that may not be correct. This is part of the process, we will continue to provide the teaching for these children, but they may not make accelerated progress. - Continue our schoolwide PLD journey with Learning Matters, focusing on structured literacy for 2024. - To introduce the Writing Train schoolwide. This will be led by our literacy lead team, especially Raewyn Chapman. This will help to develop our writing skills and to have consistency schoolwide. - Research and discussion with Learning Matters about a 'Structured Writing' approach and what this could look like for our school. Literacy Lead Team will undertake learning and look to implement improved practice across the school to raise writing levels. - Develop a clear understanding around assessment and reporting to parents in a structured literacy environment. - Review our TWoA classes and consider options to raise student achievement in these rooms.
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Tātaritanga raraunga

practice / schoolwide progress. We then looked to address issues, to find solutions and to raise understanding.

Develop literacy lead team capacity, training them up with coaching to develop sustainability for our school.

- There is significantly better practice in the teaching of structured literacy and teacher understanding of how and why we are doing this. The outcome is that we have all teachers on board.

- We have provided information to our community about structured literacy to gain their support

- To continue to coach and support teachers who need additional help to develop consistent practice. This will also include an induction programme for new staff (teachers and t.aides)

- Develop clarity and consistency in expectations and delivery across the school for 'literacy' at Apanui.

- To continue to review and implement our 'Apanui Literacy' approach across the school.

Planning for next year:

- Literacy Lead team: implement their coaching to ensure best practice and consistency across the school.
- Implement the writing train schoolwide.
- Continue to develop our structured literacy across the school. This will continue to be our strategic goal.
- 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.
- Continue to stay up to date with structured literacy implementation nationwide, including structured writing.

How we have given effect to Te Tiriti o Waitangi

The school continues to strive for equality in student outcomes for Maori students. The following statement, from our strategic plan illustrates this intent *“To have no appreciable gap between achievement levels from Māori and Non-Māori ākonga”*

The school continues to develop the provision of te reo Māori me ona tikanga. The school now has 2 classes providing Level 3 Māori immersion with plans to expand into other year levels as staffing allows.

The school has a strong relationship with a local kaumatua who represents the local iwi, Ngāti Awa, in relevant aspects of school operations. School wide practices reflect local tikanga and all ākonga are taught local history and pūrākau. There is an expectation that new staff will attend an induction at a local marae and learn about some of the local stories and history.

The Board meets regularly with whānau to enable whānau voice in the governance decision making.

The school offers an extension opportunity, Te Ara o Awatope, where the Māori world view is presented to ākonga across the kura, in different kaupapa.

The school's goal is for every class to provide level 4b as teachers' confidence and capability develops. Ongoing professional development to achieve this is in place.