

AWAPUNI SCHOOL (P.NORTH)

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	2339
Acting Principal:	Tui Halatokoua
School Address:	18 Rochester Street, Awapuni
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Accountant / Service Provider:



AWAPUNI SCHOOL (P.NORTH)

Annual Financial Statements - For the year ended 31 December 2023

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Awapuni School (P.North)

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.

Renee Tawhiti

Full Name of Presiding Member



Signature of Presiding Member

29 May 2024

Date:

Tuitupou Halatokoua

Full Name of Acting Principal



Signature of Acting Principal

29 May 2024

Date:

Awapuni School (P.North)

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	1,490,003	1,154,838	1,194,559
Locally Raised Funds	3	80,019	1,000	55,255
Interest		7,874	500	1,045
Other Revenue		3,304	-	2,046
Total Revenue		1,581,200	1,156,338	1,252,905
Expense				
Locally Raised Funds	3	4,261	1,000	548
Learning Resources	4	779,243	648,580	648,308
Administration	5	213,935	80,371	108,814
Interest		955	534	855
Property	6	400,605	401,862	431,074
Other Expenses	7	2,967	-	-
Loss on Disposal of Property, Plant and Equipment		269	-	-
Total Expense		1,402,235	1,132,347	1,189,599
Net Surplus / (Deficit) for the year		178,965	23,991	63,306
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		178,965	23,991	63,306

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

Awapuni School (P.North)
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		218,478	164,101	155,172
Total comprehensive revenue and expense for the year		178,965	23,991	63,306
Contribution - Furniture and Equipment Grant		19,619	19,619	-
Equity at 31 December		417,062	207,711	218,478
Accumulated comprehensive revenue and expense		417,062	207,711	218,478
Equity at 31 December		417,062	207,711	218,478

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.

Awapuni School (P.North)
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	561,454	89,075	198,035
Accounts Receivable	9	57,277	77,793	55,366
GST Receivable		-	9,179	6,375
Prepayments		4,912	28,749	5,745
Funds Receivable for Capital Works Projects	15	-	-	175
		<u>623,643</u>	<u>204,796</u>	<u>265,696</u>
Current Liabilities				
GST Payable		6,565	-	-
Accounts Payable	11	62,218	76,397	65,205
Revenue Received in Advance	12	28,242	632	732
Provision for Cyclical Maintenance	13	60,027	90,819	45,741
Finance Lease Liability	14	4,337	4,718	3,449
Funds held for Capital Works Projects	15	205,171	-	52,780
		<u>366,560</u>	<u>172,566</u>	<u>167,907</u>
Working Capital Surplus/(Deficit)		257,083	32,230	97,789
Non-current Assets				
Property, Plant and Equipment	10	198,113	221,410	160,421
		<u>198,113</u>	<u>221,410</u>	<u>160,421</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	32,880	39,833	33,485
Finance Lease Liability	14	5,254	6,096	6,247
		<u>38,134</u>	<u>45,929</u>	<u>39,732</u>
Net Assets		<u>417,062</u>	<u>207,711</u>	<u>218,478</u>
Equity		<u>417,062</u>	<u>207,711</u>	<u>218,478</u>

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

Awapuni School (P.North)
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		444,435	344,984	328,857
Locally Raised Funds		94,006	1,000	57,401
Goods and Services Tax (net)		12,940	-	2,804
Payments to Employees		(133,710)	(125,198)	(95,608)
Payments to Suppliers		(156,337)	(132,614)	(214,527)
Interest Paid		(955)	(534)	(855)
Interest Received		7,874	500	1,045
Net cash from/(to) Operating Activities		268,253	88,138	79,117
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(72,682)	(108,959)	(46,693)
Net cash from/(to) Investing Activities		(72,682)	(108,959)	(46,693)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,619	19,619	-
Finance Lease Payments		(3,492)	(25,039)	(4,177)
Funds Administered on Behalf of Other Parties		151,721	-	54,472
Net cash from/(to) Financing Activities		167,848	(5,420)	50,295
Net increase/(decrease) in cash and cash equivalents		363,419	(26,241)	82,719
Cash and cash equivalents at the beginning of the year	8	198,035	115,316	115,316
Cash and cash equivalents at the end of the year	8	561,454	89,075	198,035

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 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.

Awapuni School (P.North)

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Awapuni School (P.North) (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 20b.

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) Inventories

Inventories are consumable items held for sale and comprised of Uniforms Trading and Stationery Trading. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

Improvements (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 are depreciated over their estimated useful lives on a straight line 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	10-20 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	8 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) 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.

l) 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 a comparison to recent market transactions.

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.

m) 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.

n) 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.

o) Revenue Received in Advance

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

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

p) 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.

q) 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.

r) 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.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision 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 8 to 21 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.

t) 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.

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	544,832	345,815	343,815
Teachers' Salaries Grants	631,198	506,759	529,952
Use of Land and Buildings Grants	299,252	302,264	320,317
Other Government Grants	14,721	-	475
	1,490,003	1,154,838	1,194,559

The school has opted in to the donations scheme for this year. Total amount received was \$14,025.

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	2,935	-	16,226
Fees for Extra Curricular Activities	3,478	-	1,445
Trading	1,118	-	199
Fundraising & Community Grants	58,018	1,000	37,385
Other Revenue	14,470	-	-
	80,019	1,000	55,255
Expense			
Extra Curricular Activities Costs	700	1,000	58
Trading	2,170	-	236
Fundraising & Community Grant Costs	909	-	134
Other Locally Raised Funds Expenditure	482	-	120
	4,261	1,000	548
<i>Surplus for the year Locally raised funds</i>	75,758	-	54,707

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	26,866	29,750	39,599
Employee Benefits - Salaries	706,123	571,759	558,702
Staff Development	5,908	13,444	14,087
Depreciation	40,246	32,627	35,920
Text Books	100	1,000	-
	779,243	648,580	648,308

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	7,576	6,526	6,336
Board Fees	5,060	3,240	5,265
Board Expenses	3,487	2,500	4,578
Intervention Costs & Expenses	-	-	4,159
Communication	3,574	4,050	3,480
Consumables	3,383	4,000	3,134
Operating Leases	877	-	359
Other	22,154	17,425	16,686
Employee Benefits - Salaries	37,728	35,550	40,781
Insurance	1,356	-	785
Service Providers, Contractors and Consultancy	7,395	7,080	7,080
Healthy School Lunch Programme	121,345	-	16,171
	213,935	80,371	108,814

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,895	6,500	7,454
Consultancy and Contract Services	474	-	-
Cyclical Maintenance Provision	13,681	22,000	29,866
Grounds	5,720	5,950	6,149
Heat, Light and Water	26,426	22,000	27,683
Rates	4,204	3,500	5,012
Repairs and Maintenance	13,815	12,000	9,205
Use of Land and Buildings	299,252	302,264	320,317
Security	1,913	3,000	2,682
Employee Benefits - Salaries	24,225	24,648	22,706
	400,605	401,862	431,074

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. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	2,967	-	-
	2,967	-	-

8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	561,454	89,075	198,035
Cash and cash equivalents for Statement of Cash Flows	<u>561,454</u>	<u>89,075</u>	<u>198,035</u>

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

Of the \$561,454 Cash and Cash Equivalents \$205,171 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.

9. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	15,284	-	319
Receivables from the Ministry of Education	3,841	-	16,872
Banking Staffing Underuse	-	26,375	-
Teacher Salaries Grant Receivable	38,152	51,418	38,175
	<u>57,277</u>	<u>77,793</u>	<u>55,366</u>
Receivables from Exchange Transactions	15,284	-	319
Receivables from Non-Exchange Transactions	41,993	77,793	55,047
	<u>57,277</u>	<u>77,793</u>	<u>55,366</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	80,185	3,845	-	-	(7,295)	76,735
Furniture and Equipment	34,260	17,519	-	-	(11,758)	40,021
Information and Communication Technology	33,758	7,846	-	-	(12,630)	28,974
Motor Vehicles	595	43,391	(269)	-	(3,060)	40,657
Leased Assets	9,241	4,607	-	-	(4,998)	8,850
Library Resources	2,382	999	-	-	(505)	2,876
Balance at 31 December 2023	160,421	78,207	(269)	-	(40,246)	198,113

The net carrying value of equipment held under a finance lease is \$8,850 (2022: \$9,241)

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	204,757	(128,022)	76,735	209,551	(129,366)	80,185
Furniture and Equipment	191,246	(151,225)	40,021	187,258	(152,998)	34,260
Information and Communication Technology	94,624	(65,650)	28,974	86,778	(53,020)	33,758
Motor Vehicles	43,391	(2,734)	40,657	2,609	(2,014)	595
Leased Assets	17,754	(8,904)	8,850	15,964	(6,723)	9,241
Library Resources	54,631	(51,755)	2,876	53,631	(51,249)	2,382
Balance at 31 December	606,403	(408,290)	198,113	555,791	(395,370)	160,421

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	14,408	19,322	19,923
Accruals	6,526	5,202	6,286
Employee Entitlements - Salaries	40,933	51,418	38,175
Employee Entitlements - Leave Accrual	351	455	821
	62,218	76,397	65,205
Payables for Exchange Transactions	62,218	76,397	65,205
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	62,218	76,397	65,205

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other Revenue in Advance	932	632	732
Revenue in Advance - Grants	25,332	-	-
Grants in Advance - Ministry of Education	1,978	-	-
	28,242	632	732

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	79,226	108,652	131,125
Increase to the Provision During the Year	18,426	22,000	21,676
Use of the Provision During the Year	-	-	(55,677)
Other Adjustments	(4,745)	-	(17,898)
Provision at the End of the Year	92,907	130,652	79,226
Cyclical Maintenance - Current	60,027	90,819	45,741
Cyclical Maintenance - Non current	32,880	39,833	33,485
	92,907	130,652	79,226

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	4,947	4,718	4,086
Later than One Year and no Later than Five Years	5,567	6,096	6,827
Future Finance Charges	(923)	-	(1,217)
	9,591	10,814	9,696
Represented by			
Finance lease liability - Current	4,337	4,718	3,449
Finance lease liability - Non current	5,254	6,096	6,247
	9,591	10,814	9,696

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 projects is included under cash and cash equivalents in note 8.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Upgrade & Replace Security System		236163	(175)	1,335	(1,160)	-	-
Roof Rem. Rep Window Sill, Slumped Asphalt		215596	22,324	-	(19,324)	-	3,000
Office Entrance Clearlite Replacement		238269	6,110	100	(1,800)	-	4,410
Rationalisation ex-Dental Clinic		237488	24,346	4,130	(28,476)	-	-
Soundproofing		241691	-	7,579	(5,679)	-	1,900
AMS & ILE Upgrade & Refurb		215595	-	144,759	-	-	144,759
Loss of Power Remediation		244585	-	4,727	(3,120)	-	1,607
Fencing Replacement		246024	-	19,258	(19,258)	-	-
Switchboard Replacement		243467	-	10,314	(1,350)	-	8,964
1,4,5,8 and 9 Roofing		243466	-	40,531	-	-	40,531
Totals			52,605	232,733	(80,167)	-	205,171

Represented by:

Funds Held on Behalf of the Ministry of Education	205,171
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Upgrade & Replace Security System		236163	-	39,014	(39,189)	-	(175)
Roof Rem. Rep Window Sill, Slumped Asphalt		215596	-	22,324	-	-	22,324
Office Entrance Clearlite Replacement		238269	-	6,110	-	-	6,110
Rationalisation ex-Dental Clinic		237488	-	27,687	(3,341)	-	24,346
Totals			-	95,135	(42,530)	-	52,605

Represented by:

Funds Held on Behalf of the Ministry of Education	52,780
Funds Receivable from the Ministry of Education	(175)

16. 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 conditions 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.

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	5,060	5,265
<i>Leadership Team</i>		
Remuneration	345,778	348,819
Full-time equivalent members	3.00	3.41
Total key management personnel remuneration	350,838	354,084

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. 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.

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

Acting Principal 1

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	60 - 70
Benefits and Other Emoluments	-	-
Termination Benefits	-	-
<i>Acting Principal 2</i>		
Salary and Other Payments	-	40 - 50
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

	2023	2022
Remuneration \$000	FTE Number	FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	-
	2.00	1.00

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

18. 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	2022 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

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.

20. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$244,651 (2022: \$74,340) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roof Rem. Rep Window Sill, Slumped Asphalt	27,424	19,324	8,100
Office Entrance Clearlite Replacement	7,110	1,800	5,310
Soundproofing	8,579	5,679	2,900
AMS & ILE Upgrade & Refurb	168,567	0	168,567
Loss of Power Remediation	4,727	3,120	1,607
Fencing Replacement	21,184	19,258	1,926
Switchboard Replacement	11,460	1,350	10,110
1,4,5,8 and 9 Roofing	46,131	0	46,131
Total	295,182	50,531	244,651

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

21. 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	561,454	89,075	198,035
Receivables	57,277	77,793	55,366
Total financial assets measured at amortised cost	<u>618,731</u>	<u>166,868</u>	<u>253,401</u>

Financial liabilities measured at amortised cost

Payables	62,218	76,397	65,205
Finance Leases	9,591	10,814	9,696
Total financial liabilities measured at amortised cost	<u>71,809</u>	<u>87,211</u>	<u>74,901</u>

22. Events After Balance Date

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

23. Comparatives

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

Awapuni School (P.North)

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Renee Tawhiti	Presiding Member	Elected	May 2025
Stephen Soutar	Principal	ex Officio	On secondment
Tui Halatokoua	Acting Principal	Appointed	
Christina Brears	Parent Representative	Elected	May 2025
Joanna Ochoa	Parent Representative	Elected	May 2025
Arbbie Ganotan	Parent Representative	Elected	May 2025
Chujun Yuan	Parent Representative	Elected	May 2025
Te Araorehua Ponga	Staff Representative	Elected	May 2025
Steven Whittaker	Limited Statutory Manager	Appointed	Jun 2023

Awapuni School (P.North)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,524 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Awapuni School (P.North) Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and 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.

How we have given effect to Te Tiriti o Waitangi

At Awapuni School we recognise our role and responsibility to honour and give effect to Te Tiriti o Waitangi. Under the Education and Training Act 2020, a primary objective of the board of Awapuni School is giving effect to Te Tiriti o Waitangi.

In 2023 we:

- Conducted a robust community consultation with our whole school community to gather voice around their aspirations, what is working and what we could do better.
- Consulted with whānau Māori separately through a separate whānau hui evening where they were invited to share their specific needs, concerns, questions and aspirations for their tamariki.
- Undertook board training to upskill current board members about our Te Tiriti o Waitangi obligations.
- Worked with our Kāhui Ako to develop Culturally Responsive Practice and awareness of the unique position of Māori within Aotearoa.
- Our school day always begins with karakia and mihimihi. This is student lead and provides an opportunity for all students to familiarise themselves with tikanga Māori.
- Our school values are created based on local pūrakau and traditional Māori values.
- Deliberately increased the amount of Te Reo Māori being used in all communications with whānau.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AWAPUNI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Awapuni School (the School). The Auditor-General has appointed me, Glenn Fan-Robertson, using the staff and resources of BDO Manawatu, 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 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 29 May 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.

PARTNERS: Ross Hadwin Billie Stanley

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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 is responsible for the other information. The other information comprises Members of the Board, Kiwisport / Statement of Compliance with Employment Policy, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Variance, Evaluation of the School's Student Progress and Achievement, 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 (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Glenn Fan-Robertson
BDO Manawatu
On behalf of the Auditor-General
Palmerston North, New Zealand

2023 Statement of Variance: STUDENT PROGRESS AND ACHIEVEMENT

STRATEGIC GOALS		ANNUAL GOAL	
A focus on all students within Awapuni school having successful and enjoyable learning experiences with a focus on a variety of categories for achievement and success		To provide high quality teaching of mathematics.	
LINK TO SCHOOL VALUES		LINK TO NELPS	
<ul style="list-style-type: none"> • Manaakitanga • Mana tangata • Mana atua • Mahi tahi 		<ul style="list-style-type: none"> • Ensure every Akonga gains sound Foundation skills. We have high aspirations for every learner and support them by partnering with whanau. • Develop staff to strengthen teaching, leadership and learner support capability across the education workforce. 	
		LINK TO HAUTŪ	
		Tinana: Leadership Rapa: Representation Kakau: Accountability Koinga: Employee Role	

RATIONALE/THEORY FOR IMPROVEMENT

Analysing the school-wide achievement data, we have identified achievement in mathematics as a focus area, in particular mathematical language and comprehension. Nationally mathematics is a curriculum area that has been highlighted as needing serious attention from the education sector and the results of our current assessment has shown that this is an area that needs addressing at Awapuni school also.

We will achieve this by;

- Teachers engaging in high quality PLD that deconstructs the language of mathematics.
- Providing a higher than normal level of resourcing
- Developing and fostering leadership within the school
- Being clear about what success looks like
- Having high expectations of ourselves and students

ASPIRATION

To accelerate the academic progress of our children to increase the number of children meeting or exceeding the expected curriculum level.

ANNUAL TARGETS

ANNUAL TARGETS: To lift the percentage of students working at or above curriculum level to 60%

PRIME MATHEMATICS DATA of students below age level 2022 (snapshot not whole school)

MATHS	Working Below (Percentage)	Working Below (Actual)
Boys	52%	11/21
Girls	40%	14/35
Total	46%	25/56

It is important to note that the data has indicated that maths language and comprehension has by far been the factor that has had a negative influence on student results. Students are able to confidently work with numerical language. With a large number of our students coming from households where English is a secondary language, the overt teaching of mathematical jargon and interpretation is required in order to make a positive impact on the school results. Within our Māori medium space, maths will be the only subject taught in English medium.

Actions: What did we do?	Outcomes: What Happened	Reasons for the variance: Why did it happen	Evaluation: What next
<p>Math comprehension professional development with Julia Tong from Cognition Education. Whole staff meeting</p> <p>Julia Tongs Individualised PLD session with staff members including observations</p>	<p>Summary: This report outlines the multifaceted approach employed by Awapuni school to enhance student achievement in mathematics. Through targeted initiatives, the school has not only met its goals but also exceeded expectations, resulting in increased student engagement, improved teacher practices, observations</p>	<p>Student Achievement: Mid-Year Analysis PRIME Math (Focus Subject Area)</p> <p>Year 1: 100% at the expected level Year 2: 50% at, 50% above</p>	<p>The next step in this evaluation is to maintain momentum. We as a school need to continue with professional development in this area looking further into the language of maths.</p> <p>Teachers will need to build on the existing resources they have been given and refresh the</p>

Observations and PGC conversations Staff and Erica/Tui	and a more comprehensive understanding of student progress.	Year 3: 50% at, 33.3% towards, 16.6% with support	models of learning for the new year.
Formative, progress and summative assessments at the end of Term 1 and the end of Term 3	I. Overview of Achievements:	Year 4: 75% towards, 25% with support Year 5: 35.3% at, 29.4% towards, 35.3% with support	Having 2 yearly blended classrooms make the transition of learning from year to year easier as students are in the same class for 2 years at a time.
Introduce maths specific budget for classroom resources	I. As a direct result of the annual plan, a significant increase in student achievement has been a result. This is especially evident in our year 1 - 2 classroom as we have been implementing this programme for the same amount of time.	Year 6: 10.6% towards, 89.4% with support (Note: The data includes a number of ESOL students requiring learning/language support.)	Teachers will also look at ways to move away from the prescriptive model of PRIME and start to create their own narrative. This makes the learning a lot more free flowing.
Identify, Develop and support a leader of mathematics and assessment	The PRIME maths programme has been facilitated every day for approximately an hour per day.		
Monitor progress towards goal and evaluate impact of plan	<p>II. Learning Environment Enhancements: With the support of the Math specialist, teachers were provided with learning materials to aid in their teaching, these included wall displays, games and teaching aides.</p> <p>III. Continuous Professional Development: Throughout the year we have had a number of PD sessions. Most were whole school learning and teachers were able to request specialised classroom PD .</p> <p>IV. Review and reporting Throughout the year we have been monitoring the progress of all students regarding PRIME maths. Teachers were asked to provide assessment data in the beginning, middle and end of the year for analysis and the results showed that our numeracy level was low throughout the senior school but the junior school was progressing either at or above by mid year.</p>	<p>The results above are showing a very clear pattern that the PRIME programme is working and that students are making progress in their learning. The programme has been running now for 2 years and the first two years are scoring very well. As the years progress the results do decline as the gap is evident. Over time the results will improve into the senior school and all students will see success in this area.</p>	<p>Another move will be to Flip the PRIME programme by using recorded clips of the teacher teaching the learning intention that children can watch, they will then join a small group for development of the skills and then be given their practice books to work on independently.</p>

Statement of Variance: LOCALISED CURRICULUM DEVELOPMENT

STRATEGIC GOALS		ANNUAL GOAL	
A focus on all students within Awapuni school having successful and enjoyable learning experiences with a focus on a variety of categories for achievement and success		Developing cultural competence within the whole school	
LINK TO SCHOOL VALUES		LINK TO NELPS	
<ul style="list-style-type: none"> • Manaakitanga • Mana tangata • Mana atua • Mahi tahi 		<ul style="list-style-type: none"> • Ensure every Akonga gains sound Foundation skills. We have high aspirations for every learner and support them by partnering with whanau. • Develop staff to strengthen teaching, leadership and learner support capability across the education workforce. • Reduce barriers to learning for all students 	
		LINK TO HAUTŪ	
		Tinana: Leadership Rapa: Representation Kakau: Accountability Koinga: Employee Role	
TARGET		<ul style="list-style-type: none"> • Teachers are confident in designing curriculum that takes advantage of local circumstances • Students have a strong sense of identity, language and culture 	
Actions: What did we do?	Outcomes: What Happened	Reasons for the variance: Why did it happen	Evaluation: What next
Local history and stories tour with Rangitāne looking into key people in the history of Rangitāne, the significant places that are close to our kura and the	Teachers had a wide selection of information to create lessons/units of work with. They had access to accurate information from credible sources. Teachers had the	As a result of the multitude of opportunities to learn from the experts and create learning that catered to our local environment, our tamariki really engaged with the pūrakau o Rangitāne. We were very	The next step in the journey is to continue to build our relationship with mana whenua, we want to partake in more extensive learning of the places that we live so that we are able to incorporate this

<p>stories/ legends significant to this area and the message they carry Teachers will utilise learnt information to create lesson plans and commitment to learning and teaching local history. Teachers will explore historical sites with their classes and share the significance to Rangitāne and the impact that the sites have today with their students. Wānanga with Rāngitāne and identify Rangitāne specific tikanga; emulate and incorporate these ways of doing things into our day to day procedures. Professional Growth Cycle Goals setting Planning and Design Collaboration and Implementation Feedback</p>	<p>opportunity to have individualised conversations with experts in local history. They were able to confidently incorporate the learning material into their daily lessons and create learning material and opportunities catered to their akomanga.</p> <p>Teachers had explored at least 4 of the significant sites with their akomanga. They had completed SAPs for each of their outings to ensure safety and mitigate risk factors.</p> <p>From these important meetings we were able to follow tikanga that had been granted by Rangitāne. School leaders developed a positive working relationship with Iwi through a variety of different means.</p>	<p>successful in incorporating the learning from our Rangitāne guides to the classroom.</p> <p>As an apex of this learning, our school was able to write, practice and present an original production performance utilising the stories that were learnt.</p> <p>Having this as a focus meant that the learning of lines cemented the stories within each class and each class member was able to confidently tell you about the story they were focussed on and the basic idea of the stories covered by the other classes.</p>	<p>into our ANZH curriculum.</p> <p>We will be looking to try and do the same thing with some of our more well known pūrakau in Aotearoa. 2025 we will be looking to go to Waitangi as a senior school camp. Following the same lines as how we have with our local curriculum.</p>
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Statement of Variance: PROPERTY AND SIGNIFICANT ASSETS

STRATEGIC GOALS		ANNUAL GOAL	
Staff will be empowered and supported in a healthy work environment. Ensure staff have everything possible to achieve the strategic goals		To accelerate the progress of all children our localised curriculum and Te Reo me ona tikanga	
LINK TO SCHOOL VALUES	LINK TO NELPS		LINK TO HAUTŪ
<ul style="list-style-type: none"> • Manaakitanga • Mana tangata • Mana atua • Mahi tahi 	<ul style="list-style-type: none"> • Ensure every Akonga gains sound Foundation skills. We have high aspirations for every learner and support them by partnering with whanau. • Develop staff to strengthen teaching, leadership and learner support capability across the education workforce. • Reduce barriers to learning for all students 		Tinana: Leadership Rapa: Representation Kakau: Accountability Koinga: Employee Role

Actions: What did we do?	Outcomes: What Happened	Reasons for the variance: Why did it happen	Evaluation: What next
Completion of outstanding 5YA projects. Upgrading of block 1 and the toilet block Complete replacement of Autex wall lining within the three rooms Complete replacement and upgrade of lino and cabinetry Toilet blocks need full refresh including	5YA projects are due to start during the term 4 school holidays. This was planned for the term 2 school holidays but was unable to commence. Fundraising has been very successful this year. We have managed to secure a school	Due to a number of variables concerning time frames and delays, the project was not able to be completed in term 2. This has now been pushed to the end of the year. Prior to this also is the replacement and	10YPP projects will be next on the list. We will be starting with P1&2's including the replacement and repair of a number of roof and gutters. We will then move to the full refurbishment of the toilet blocks for the other classrooms. 10YPP projects

<p>replacing urinals with individual toilet cubicles Replace distribution board.</p> <p>Fundraising ideas and support We applied to local trusts for grants to support the below projects. <i>School Van - needed for supporting students to sports events/cultural events, getting children to and from school</i> <i>Junior Playground - Current playground is run down falling apart</i> <i>Shade sails - Children require more shade and sun safe areas to eat lunch/ stay out of the sun.</i> Electronic learning devices for Junior school - <i>allow for modern learning opportunities and to utilise innovative learning apps</i></p> <p>Playground upgrade Replacing floorboards and rotten panelling on the playground. Waterblast and repaint.</p>	<p>van and a number of electronic devices. We are 60% successful with our sun shades .</p> <p>The playground upgrade has been successful with a number of platform panels being replaced and the playground getting a fresh coat of paint.</p>	<p>removal of asbestos in the admin roof space. This is a priority item and will also be conducted in the term 4 school holidays.</p> <p>The sun shade project has yet to be complete due to a number of declined applications and needing to reassess our application options. In the case that we continue to receive a negative result with our last application we will be looking to the BOT for support.</p>	<p>Initial planning meeting with MOE & Watershed about priorities. Project concepts - P3 Upgrade of all remaining cloakroom/toilet spaces for the school Upgrade of hall foyer and hall kitchen New school signage and school beautification</p> <p>Fundraising will look at getting a new sports turf and an upgraded playground for our junior school.</p>
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Awapuni School (P. North)

Evaluation and analysis of the school's students' progress and achievement

This report is a reflection on the 2023 school year at Awapuni School. It covers a number of areas deemed important and has a major focus on student achievement. It is written to inform the board of trustees, staff, and the community and fulfil our legal requirements to the Ministry of Education.

To all who have supported Awapuni School in some way big or small from working on the board, staff, parents, students, volunteers who offered support on copious occasions, advisors, unions and the Ministry of Education, we thank you very much.

2023 Student Achievement Data

Years 1 - 3

	Reading	%	Writing	%	Maths (PR1ME)	%
Well above	1	5.5%				
Above	1	5.5%			3	9.0%
Within	3	16.6%	12	66.6%	16	48.4%
Towards	6	33.3%	2	11.1%	5	15.1%
With Support	7	38.8%	4	22.2%	9	27.2%
Test group Total	18		18		33	

Years 4 - 5

	Reading	%	Writing	%	Maths (PR1ME)	%
Well above						
Above	1	4.3%				
Within	10	43%	11	47.8%	1	4.5%
Towards	7	30.4%	5	21.7%	2	9%
With Support	5	21.7%	7	30.4%	19	86%
Test group Total	23		23		22	

Selection group over the whole school

	Reading	%	Writing	%	Maths (PR1ME)	%
Well above	1	2.4%				
Above	2	4.8%			3	5.4%
Within	13	30.9%	23	56%	17	31%
Towards	14	33.3%	7	17%	7	12.7%
With Support	12	28.5%	11	27.0%	28	51%
Test group Total	42		41		55	

Awapuni School has been working extremely hard to make positive improvements to the academic outcomes for our students in 2023. We chose to pursue mathematics as our whole school professional development focus and this has produced some fantastic results. The statement of variance will highlight the impact of the professional development more in depth.

Reading will be our next big push in the mainstream classroom as this is an area requiring support for the whole school. Our Māori Medium space is going through a full reset, where we will be creating programmes based on the professional development our staff have had in this area. We have worked with a number of curriculum experts in this area and our Māori curriculum lead in consultation with the principal, will be leading this kaupapa out in the 2024 year.

Tui Halatokoua
Tumuaki | Principal