

AWAPUNI SCHOOL (P.NORTH)

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2339

Principal: Scotti Russell

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Accountant / Service Provider:

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AWAPUNI SCHOOL (P.NORTH)

Annual Financial Statements - For the year ended 31 December 2024

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Awapuni School (P.North)

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Renee Tawhiti

Full Name of Presiding Member



[Renee Tawhiti \(Jun 30, 2025 12:31 GMT+12\)](#)

Signature of Presiding Member

30/06/2025

Date:

Scotti Russell

Full Name of Principal



[Scotti Russell \(Jun 30, 2025 14:48 GMT+12\)](#)

Signature of Principal

30/06/2025

Date:

Awapuni School (P.North)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,630,756	1,265,772	1,490,003
Locally Raised Funds	3	38,792	2,000	80,019
Interest		13,202	4,000	7,874
Other Revenue		855	-	3,304
Total Revenue		1,683,605	1,271,772	1,581,200
Expense				
Locally Raised Funds	3	4,190	1,000	4,261
Learning Resources	4	915,576	712,826	779,243
Administration	5	214,936	111,790	213,935
Interest		748	610	955
Property	6	544,859	432,777	400,605
Other Expenses	7	12,095	19,200	2,967
Loss on Disposal of Property, Plant and Equipment		3,191	-	269
Total Expense		1,695,595	1,278,203	1,402,235
Net Surplus / (Deficit) for the year		(11,990)	(6,431)	178,965
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(11,990)	(6,431)	178,965

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		417,062	281,097	218,478
Total comprehensive revenue and expense for the year		(11,990)	(6,431)	178,965
Contribution - Furniture and Equipment Grant		-	-	19,619
Equity at 31 December		405,072	274,666	417,062
Accumulated comprehensive revenue and expense		405,072	274,666	417,062
Equity at 31 December		405,072	274,666	417,062

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	394,956	122,257	561,454
Accounts Receivable	9	85,352	55,366	57,277
GST Receivable		6,707	6,375	-
Prepayments		8,348	5,745	4,912
Funds Receivable for Capital Works Projects	15	11,118	-	-
		506,481	189,743	623,643
Current Liabilities				
GST Payable		-	-	6,565
Accounts Payable	11	112,659	65,205	62,218
Revenue Received in Advance	12	56,598	732	28,242
Provision for Cyclical Maintenance	13	-	45,741	60,027
Finance Lease Liability	14	4,331	3,449	4,337
Funds held for Capital Works Projects	15	6,017	-	205,171
		179,605	115,127	366,560
Working Capital Surplus/(Deficit)		326,876	74,616	257,083
Non-current Assets				
Property, Plant and Equipment	10	181,872	218,608	198,113
		181,872	218,608	198,113
Non-current Liabilities				
Provision for Cyclical Maintenance	13	101,483	12,311	32,880
Finance Lease Liability	14	2,193	6,247	5,254
		103,676	18,558	38,134
Net Assets		405,072	274,666	417,062
Equity		405,072	274,666	417,062

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 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		431,635	393,856	444,435
Locally Raised Funds		71,556	2,000	94,006
Goods and Services Tax (net)		(13,272)	-	12,940
Payments to Employees		(193,158)	(153,196)	(133,710)
Payments to Suppliers		(229,352)	(265,943)	(156,337)
Interest Paid		(748)	(610)	(955)
Interest Received		13,111	4,000	7,874
Net cash from/(to) Operating Activities		79,772	(19,893)	268,253
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(31,534)	(25,000)	(72,682)
Net cash from/(to) Investing Activities		(31,534)	(25,000)	(72,682)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,619
Finance Lease Payments		(3,442)	(30,885)	(3,492)
Funds Administered on Behalf of Other Parties		(211,294)	-	151,721
Net cash from/(to) Financing Activities		(214,736)	(30,885)	167,848
Net increase/(decrease) in cash and cash equivalents		(166,498)	(75,778)	363,419
Cash and cash equivalents at the beginning of the year	8	561,454	198,035	198,035
Cash and cash equivalents at the end of the year	8	394,956	122,257	561,454

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.

Awapuni School (P.North)

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 School's 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) Impairment of property, plant, and equipment

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 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 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.

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 9 to 25 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. 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 statement 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	490,936	395,503	423,487
Teachers' Salaries Grants	651,308	529,952	631,198
Use of Land and Buildings Grants	371,281	320,317	299,252
Ka Ora, Ka Ako - Healthy School Lunches Programme	116,917	20,000	121,345
Other Government Grants	314	-	14,721
	1,630,756	1,265,772	1,490,003

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	335	-	2,935
Fees for Extra Curricular Activities	6,176	1,000	17,847
Trading	367	-	1,118
Fundraising and Community Grants	31,866	1,000	58,018
Other Revenue	48	-	101
	38,792	2,000	80,019
Expense			
Extra Curricular Activities Costs	2,065	1,000	1,039
Trading	1,062	-	2,170
Fundraising and Community Grant Costs	1,016	-	909
Other Locally Raised Funds Expenditure	47	-	143
	4,190	1,000	4,261
Surplus for the year Locally Raised Funds	34,602	1,000	75,758

The school received a grant from the TG Macarthy Trust for \$1,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	44,233	40,900	26,866
Employee Benefits - Salaries	812,983	616,710	706,123
Staff Development	12,565	13,444	5,908
Depreciation	45,495	40,772	40,246
Text Books	300	1,000	100
	915,576	712,826	779,243

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,286	6,750	7,576
Board Fees and Expenses	7,493	7,410	8,547
Operating Leases	-	500	877
Other Administration Expenses	24,791	29,725	29,111
Employee Benefits - Salaries	47,370	39,805	37,728
Insurance	1,291	-	1,356
Service Providers, Contractors and Consultancy	8,788	7,600	7,395
Ka Ora, Ka Ako - Healthy School Lunch Programme	116,917	20,000	121,345
	<u>214,936</u>	<u>111,790</u>	<u>213,935</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	7,740	-	474
Cyclical Maintenance	68,755	21,676	13,681
Heat, Light and Water	28,369	29,001	26,426
Rates	5,863	5,000	4,204
Repairs and Maintenance	21,451	18,850	19,535
Use of Land and Buildings	371,281	320,317	299,252
Employee Benefits - Salaries	28,514	26,633	24,225
Other Property Expenses	12,886	11,300	12,808
	<u>544,859</u>	<u>432,777</u>	<u>400,605</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. Other Expenses

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	12,095	19,200	2,967
	<u>12,095</u>	<u>19,200</u>	<u>2,967</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	394,956	122,257	561,454
Cash and cash equivalents for Statement of Cash Flows	<u>394,956</u>	<u>122,257</u>	<u>561,454</u>

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

Of the \$394,956 Cash and Cash Equivalents, \$6,017 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$394,956 Cash and Cash Equivalents, \$56,598 of Revenue Received in Advance is held by the school, as disclosed in note 12.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	19,168	17,191	15,284
Receivables from the Ministry of Education	4,597	-	3,841
Interest Receivable	91	-	-
Teacher Salaries Grant Receivable	61,496	38,175	38,152
	<u>85,352</u>	<u>55,366</u>	<u>57,277</u>
Receivables from Exchange Transactions	19,259	17,191	15,284
Receivables from Non-Exchange Transactions	66,093	38,175	41,993
	<u>85,352</u>	<u>55,366</u>	<u>57,277</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	76,735	2,451	(1,075)	-	(7,158)	70,953
Furniture and Equipment	40,021	26,560	(1,586)	-	(14,333)	50,662
Information and Communication Technology	28,974	-	(530)	-	(12,986)	15,458
Motor Vehicles	40,657	1,374	-	-	(5,596)	36,435
Leased Assets	8,850	1,830	-	-	(4,888)	5,792
Library Resources	2,876	230	-	-	(534)	2,572
	198,113	32,445	(3,191)	-	(45,495)	181,872

The net carrying value of equipment held under a finance lease is \$5,792 (2023: \$8,850)

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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	199,595	(128,642)	70,953	204,757	(128,022)	76,735
Furniture and Equipment	210,528	(159,866)	50,662	191,246	(151,225)	40,021
Information and Communication Technology	93,088	(77,630)	15,458	94,624	(65,650)	28,974
Motor Vehicles	44,765	(8,330)	36,435	43,391	(2,734)	40,657
Leased Assets	17,236	(11,444)	5,792	17,754	(8,904)	8,850
Library Resources	7,076	(4,504)	2,572	54,631	(51,755)	2,876
	572,288	(390,416)	181,872	606,403	(408,290)	198,113

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	41,042	19,923	14,408
Accruals	8,286	6,286	9,307
Employee Entitlements - Salaries	61,496	38,175	38,152
Employee Entitlements - Leave Accrual	1,835	821	351
	<u>112,659</u>	<u>65,205</u>	<u>62,218</u>
Payables for Exchange Transactions	112,659	65,205	62,218
	<u>112,659</u>	<u>65,205</u>	<u>62,218</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other Revenue in Advance	2,319	732	932
Revenue in Advance - Grants	53,696	-	25,332
Hero Clearing Account	158	-	-
Grants in Advance - Ministry of Education	425	-	1,978
	<u>56,598</u>	<u>732</u>	<u>28,242</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	92,907	36,376	79,226
Increase to the Provision During the Year	21,758	21,676	18,426
Use of the Provision During the Year	(60,179)	-	-
Other Adjustments	46,997	-	(4,745)
Provision at the End of the Year	<u>101,483</u>	<u>58,052</u>	<u>92,907</u>
Cyclical Maintenance - Current	-	45,741	60,027
Cyclical Maintenance - Non current	101,483	12,311	32,880
	<u>101,483</u>	<u>58,052</u>	<u>92,907</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan / painting quotes prepared by a Ministry Engaged Consultant.

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	4,686	3,449	4,947
Later than One Year and no Later than Five Years	2,276	6,247	5,567
Future Finance Charges	(438)	-	(923)
	<u>6,524</u>	<u>9,696</u>	<u>9,591</u>

Represented by

Finance lease liability - Current	4,331	3,449	4,337
Finance lease liability - Non current	2,193	6,247	5,254
	<u>6,524</u>	<u>9,696</u>	<u>9,591</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 8, and includes retentions on the projects, if applicable.

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roof Rem. Rep Window Sill, Slumped Aspha	215596	3,000	1,500	(4,500)	-	-
Office Entrance Clearlite Replacement	238269	4,410	-	-	-	4,410
Soundproofing	241691	1,900	-	(1,900)	-	-
AMS & ILE Upgrade & Refurb	215595	144,759	-	(152,814)	-	(8,055)
Loss of Power Remediation	244585	1,607	-	-	-	1,607
Switchboard Replacement	243467	8,964	276	(9,240)	-	-
1,4,5,8 and 9 Roofing	243466	40,531	-	(41,402)	-	(871)
LSPM Site: Fencing	245956	-	110,130	(112,322)	-	(2,192)
Totals		<u>205,171</u>	<u>111,906</u>	<u>(322,178)</u>	<u>-</u>	<u>(5,101)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	6,017
Funds Receivable from the Ministry of Education	(11,118)

15. Funds Held for Capital Works Projects Continued

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 Aspha	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

-

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, Principal, Deputy Principals and Heads of Departments.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,510	5,060
<i>Leadership Team</i>		
Remuneration	356,904	345,778
Full-time equivalent members	3.52	3.00
Total key management personnel remuneration	<u>361,414</u>	<u>350,838</u>

There are 6 members of the Board excluding the Principal. The Board has held 11 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.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	60-70	120 - 130
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 2

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70 - 80	-
Benefits and Other Emoluments	1 - 2	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	1.00
	<u>2.00</u>	<u>2.00</u>

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

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

20. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$48,207 (2023: \$244,651) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Office Entrance Clearlite Replacement	5,310
AMS & ILE Upgrade & Refurb	15,753
Loss of Power Remediation	1,607
1,4,5,8 and 9 Roofing	4,729
LSPM Site: Fencing	20,808
Total	48,207

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	394,956	122,257	561,454
Receivables	85,352	55,366	57,277
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	480,308	177,623	618,731

Financial liabilities measured at amortised cost

Payables	112,659	65,205	62,218
Finance Leases	6,524	9,696	9,591
Total financial liabilities measured at amortised cost	119,183	74,901	71,809

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AWAPUNI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Awapuni School (the School). The Auditor-General has appointed me, Daniel Lewis, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the Statement of Financial Position as at 31 December 2024, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and the 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 2024; 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 a Tier 2 entity.

Our audit was completed on 11 July 2025. 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Board Listing, Kiwisport Report, Statement of Compliance with Employment Policy, Statement of Variance including an Evaluation of the school's students' progress and achievement, and a Giving Effect to Te Tiriti O Waitangi Report, 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.



Daniel Lewis
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand

Awapuni School (P.North)

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Renee Tawhiti	Presiding Member	Elected	Sep 2025
Stephen Soutar	Principal	ex Officio	
Tui Halatokoua	Acting Principal	Appointed	
Christina Brears	Parent Representative	Elected	Sep 2025
Joanna Ochoa	Parent Representative	Elected	Sep 2025
Arbbie Ganotan	Parent Representative	Elected	Sep 2025
Chujun Yuan	Parent Representative	Elected	Sep 2025
Erica Meads	Staff Representative	Select one	Sep 2025

Awapuni School (P.North)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$1,502 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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.

Annual Report 2024

The Annual Report 2024 reflects a year of transition and renewed focus at Awapuni School. While we encountered some challenges, the year also provided valuable insights that are helping us shape stronger, more targeted approaches to teaching and learning.

As we look ahead, we are focused on building the conditions for sustained improvement in student achievement. In 2025, we are beginning the year with high-quality professional development in structured literacy and mathematics. These evidence-based initiatives are designed to strengthen teacher capability, promote consistency in classroom practice, and ensure all learners are progressing confidently.

Our core commitment remains the same: to meet the needs of every student — academically, socially, and emotionally — and to create a learning environment where all tamariki feel valued, supported, and able to thrive. Priorities for the year ahead include early identification of learning needs, responsive teaching, and fostering a strong sense of belonging across the school.

We are deeply grateful for the ongoing support of our whānau and wider community. Their involvement, encouragement, and partnership play a vital role in the wellbeing and success of our learners. Whether through attendance at events, sharing their voice, or supporting learning at home, your contributions are an essential part of our school's strength.

This report outlines the progress made in 2024 and the purposeful steps we are taking as we move into 2025. With a clear direction, a dedicated staff, and the backing of our community, we are optimistic about the future and confident in our shared vision for Awapuni School.

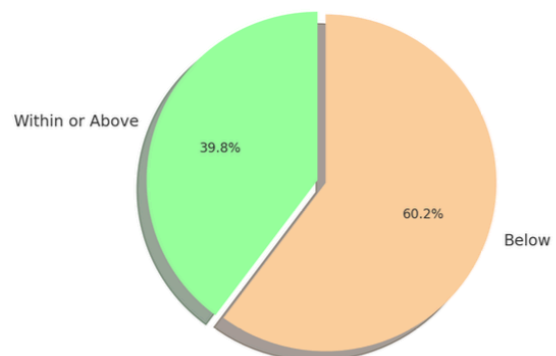
[Statement of Variance](#)

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

Maths Achievement 2024 – All Students Data

As we reflect on 2024, we acknowledge both the achievements and the challenges in our mathematics learning journey. Our end-of-year data shows that 39.8% of our students were achieving at or above the expected level in maths, while 60.2% were working below expectations.

We recognise this as a clear signal for focused improvement, and we are excited to share the steps we are taking for 2025.



To strengthen maths outcomes, our teachers are engaging in structured maths professional development:

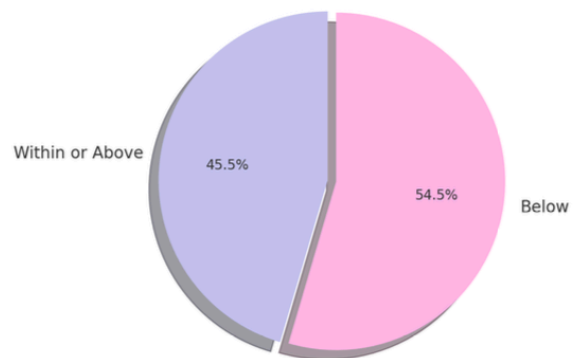
- PRIME Mathematics remains in place for our middle and senior students.
- Numicon has been adopted in our junior classes.

Structured teaching approaches like PRIME and Numicon provide a clear, consistent learning pathway, breaking down key concepts into manageable steps. This ensures students build a strong foundation before moving to the next stage, reducing gaps in understanding and supporting all learners to progress confidently. These programmes also offer visual support and hands-on activities that deepen comprehension and engagement.

In addition, we have identified students who need extra support and will provide them with small group instruction focused on filling key gaps in their knowledge. This targeted support will help lift their confidence and accelerate their progress.

Reading Achievement 2024 – All Students Data

At the end of 2024, our reading data shows that 45.5% of all students at Awapuni School are achieving at or above the expected reading level, while 54.5% are currently below expectations.



In response, we have taken strong, evidence-based steps to improve reading outcomes for all learners in 2025.

In our mainstream classrooms, we have introduced the Better Start Literacy Approach (BSLA). BSLA is a research-based, structured literacy programme specifically designed for the New Zealand context. It has been shown to deliver outstanding results across diverse student groups by focusing on early oral language, phonemic awareness, letter-sound knowledge, and decoding skills — the key building blocks of reading success. Importantly, BSLA is aligned with the cultural and linguistic needs of New Zealand learners, making it a powerful tool for lifting achievement.

Our Māori-medium classrooms are already well-supported through the Mahi by Mahi structured literacy programme, which continues to strengthen te reo Māori literacy.

To deepen our school's expertise, two teachers are completing micro-credentials in BSLA, while the principal is undertaking a leadership micro-credential to ensure strong, ongoing support for teachers as they embed this new approach.

Another key feature of BSLA is its Tier 2 support system. After ten weeks of structured literacy instruction, any students who are still struggling with concepts will receive an additional 20 minutes of targeted, small-group instruction daily. This extra support is designed to meet each child's specific needs, filling gaps and reinforcing learning so they can keep pace with their peers.

We are confident that this structured, research-based approach will help lift reading achievement across our school.

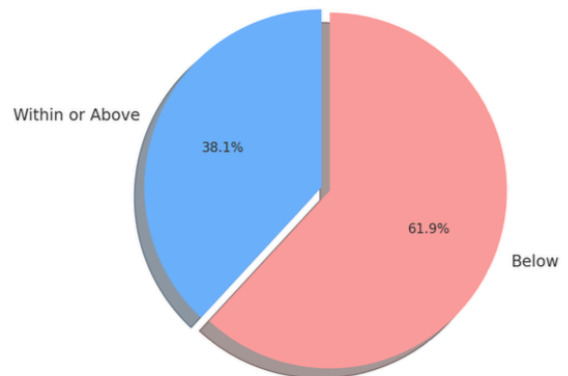
Writing Achievement 2024 – All Students Data

Our end-of-year 2024 writing data shows that 38.1% of students at Awapuni School are achieving at or above the expected level, with 61.9% currently working below. We recognise the need to strengthen writing outcomes alongside our focus on reading.

One of the exciting aspects of the Better Start Literacy Approach (BSLA) is that it not only develops reading skills but also incorporates writing as a key part of the structured literacy programme. BSLA focuses on building strong oral language, phonological awareness, vocabulary, and understanding of sentence structures – all foundational skills for successful writing.

As students gain confidence in recognising sounds, letters, and words through BSLA, they also practise encoding (spelling) and constructing sentences, which directly supports their writing development. The programme's carefully designed lessons integrate handwriting, spelling patterns, and sentence formation activities, giving students multiple opportunities to apply their growing knowledge in meaningful writing tasks.

Because BSLA is systematic and explicit, students are taught the 'why' and 'how' of writing, rather than just being asked to write without the tools they need. This approach is particularly powerful for students who have struggled in the past, as it closes gaps in their foundational knowledge and builds their confidence as emerging writers. With our teachers gaining expertise through BSLA training and leadership, we are confident that we will see strong improvements in both reading and writing achievement over the coming year.



Achievement 2024: Percentage Within or Above

As part of our ongoing commitment to our students, staff, whānau, and community, we are sharing an honest picture of how our tamariki are achieving in Maths, Reading, and Writing last year.

We have prepared graphs showing achievement by ethnic groups — Māori, Pasifika, Asian, and Pākehā — and by gender, comparing males and females. These graphs show the percentage of students within each group who are currently achieving at or above expected levels.

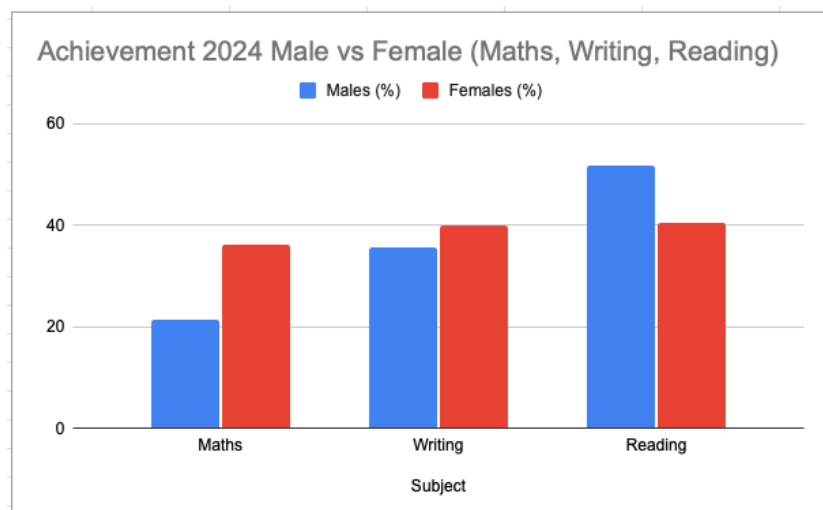
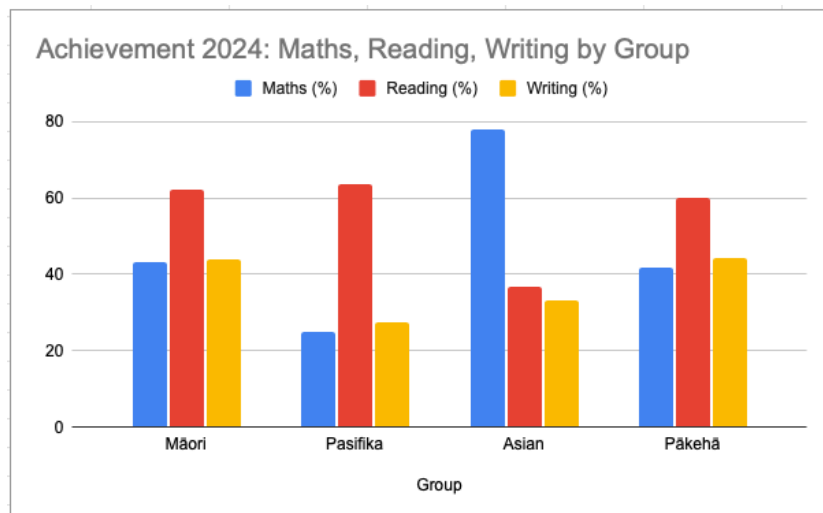
There are areas of strength to celebrate, where students are making good progress, and there are also areas where we need to focus more support. This is not about comparing groups against each other; it's about understanding where each group is at, so we can help every learner grow and succeed.

We are putting clear actions in place to respond to what we see. In Maths, we have established structured programmes such as PRIME and Numicon. In Reading and Writing, we are rolling out the Better Start Literacy Approach (BSLA) across mainstream classrooms, alongside Mahi by Mahi in our Māori-medium spaces. We are also providing small group support for students who need help with key concepts and ensuring our teachers and leaders have access to high-quality professional development.

At the heart of this work are our school values: **Manaakitanga**, where we care for and uplift each other; **Mana Tangata**, where we honour the dignity and potential of every child; **Mana Atua**, where we recognise the gifts each learner carries from their wairua and whakapapa; and **Mahi Tahi**, where we stand together, united in purpose. These values guide how we approach learning, teaching, and progress. Together, we are creating an environment where every child has the chance to thrive, supported by their school, their whānau, and their community.

Thank you for being part of this journey. We look forward to continuing to work together, sharing our progress, and celebrating the growth of all our tamariki.

Scotti Russell
Acting Principal



Report on how the school has given effect to Te Tiriti o Waitangi

Awapuni School is committed to honouring Te Tiriti o Waitangi by embedding the principles of partnership, protection, and participation across all areas of our school. In 2024, we continued to deepen our engagement with te ao Māori through place-based learning, community connections, and a growing focus on cultural responsiveness.

Partnership with Mana Whenua

We value our relationship with local iwi and recognise the importance of learning from and with mana whenua. Staff have engaged in professional learning through visits to significant local sites. In 2024, Sarai Pilkington and Janine Stephens visited *Te Marae o Hine* (The Square) and *Ahimate Reserve*, learning about the cultural and historical significance of these places, including the environmental restoration of tuna (eels) to the area. These experiences support our commitment to place-based learning and deepen our understanding of iwi narratives in our rohe.

Protection of Māori Language, Culture and Identity

Awapuni School continues to promote and protect te reo Māori and tikanga Māori through classroom programmes, staff development, and integration into the everyday life of the school. Staff are encouraged to incorporate te reo Māori into teaching and to create inclusive learning environments where Māori culture and identity are visible and valued. Engagement with local history and tikanga enriches the learning experience for all tamariki.

Our school day always begins with karakia and mihi mihi. This is student-led 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.

Participation and Equity for Māori Learners

We are committed to ensuring Māori learners experience success as Māori. Culturally responsive practices are embedded in our teaching approaches, and we monitor the progress and wellbeing of Māori students to ensure they are thriving. Building strong, respectful relationships with whānau and celebrating Māori success continues to be a priority.

Moving Forward

In 2025, we aim to:

- Strengthen our professional learning in te reo Māori, tikanga Māori, and local history.
- Further develop our local curriculum in partnership with mana whenua.
- Celebrate and showcase Māori student achievement and cultural identity through school events and whānau engagement.

Statement of Variance: progress against targets

Strategic Goal 1: Further strengthen enjoyment of learning		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. - Improve student achievement in core subjects by implementing research-based teaching strategies and monitoring student progress - Expand and diversify the curriculum to meet the needs of all students, including advanced learners and those with diverse learning needs.	
Annual Target/Goal: 2024 will have all staff focusing on improving maths results for all children. A particular focus will be in the junior school as we are into our 3rd year of PRIME maths. - Te Puawaitanga will have a structured educational programme working within the parameters of Māori Medium education. As per the annual implementation plan.			
Actions: What did we do?	Outcomes: What did we achieve?	Reasons for any variances: Why did it happen?	Evaluation: Where to next?
Erica to continue PRIME development with staff	PRIME PD did not proceed due to lack of teacher release and a change in principal mid-year. However, resources were purchased for continuation of the programme using the updated edition for 2025.	No release was allocated during the first half of the year, and was not facilitated to occur after the change of principal mid-year.	PRIME PD has been approved for 2025 for Term 2. Resources have been ordered and have arrived for teachers Years 3–6
Te Puawaitanga will be supported to create and facilitate a successful literacy programme catered to our Level 2 Māori Medium education space.	Māori Medium literacy support was delayed as the junior teacher was new to the setting and required foundational support. However, this is still a high priority in 2025.	Insufficient te reo Māori knowledge limited effective Level 2 instruction in junior bilingual class. Janine Stephens was new to Te Puawaitanga and so her focus was on understanding how to teach in this environment.	The next steps for the Maori Medium Structured Literacy PD have been approved. We have received \$2,280 in teacher release funding and continue supporting Sarai and Te Ara in their Mahi by Mahi journey. Both teachers have completed the first two levels and are seeking further support from facilitators to model lessons and provide additional guidance
Teaching an hour of reading, writing and maths each day. Teachers will not only be teaching specific elements of reading writing and maths but also incorporating this into our other curriculum areas	All classes timetabled one hour each of reading, writing, and maths daily. Integration into other curriculum areas occurred but was uneven across classrooms.	Behavioural issues in two classes disrupted lesson delivery. A lack of te reo Māori knowledge for the junior bilingual students to learn at level 2 instruction from the teacher.	Monitor Consistency: Ensure the hour for each subject is consistently taught daily. Keep integrating reading, writing, and maths into other subjects. Assess Engagement: Check student engagement and adjust if necessary. Encourage Reflection: Have teachers review and improve their practices. Provide help where needed to maintain effective lessons. Teacher PLD: Provide further professional development for teachers, including a focus on classroom management. Address Behaviour: Manage behavioural issues in the mainstream classes. Review and adjust the timetable if needed for balance. Support Te Reo Māori: Boost te reo Māori skills for junior bilingual students. Implement entry criteria to gauge ability to follow instruction in the Level 2 learning environment.
Investigate the structured literacy approach as the next whole school professional development focus	There were only 2–3 sessions held at school. We are owed hours from the facilitator who decided it would be a good idea to postpone until the new staff arrive in 2025.	BSLA Enrolment for four mainstream teachers February 2025 - Waiting on approval from Canterbury (13th March) - Scotti To be trained as facilitator	BSLA Cohort 2 Term 2: Move forward with the \$4560 in teacher release funding to support the structured literacy approach as the next mainstream school PD focus. Facilitator Hours: Follow up on owed hours from the facilitator and address the postponement due to new staff arriving in 2025. Staff Attendance: Ensure the new staff members attend the BSLA sessions and receive the support they need.

Statement of Variance: progress against targets

Strategic Goal 2: Embrace the inclusive and safe environment of our school.		At Awapuni School, we celebrate diversity, respect differences, and create an equitable and inclusive school community. - Promote diversity and inclusion through culturally responsive teaching practices and initiatives. - Ensure a safe and supportive school environment, including anti-bullying programs and mental health support.	
Annual Target/Goal: - Developing cultural competence within the whole school and adhering to our founding document Te Tiriti o Waitangi - To accelerate the progress of all children our localised curriculum and Te Reo me ona tikanga As per the annual implementation plan.			
Actions: What did we do?	Outcomes: What did we achieve?	Reasons for any variances: Why did it happen?	Evaluation: Where to 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 stories/ legends significant to this area and the message they carry.	Teaching staff received sound information directly from Rangitāne, which positively influenced their curriculum delivery.	Staff participated in a tour of significant sites in 2023 facilitated by Nuwyne Te Awe Awe to develop their understanding of local history and pūrakau relevant to our kura.	Reinstate Local History Tour: Organize a local history tour, facilitated by a Rangitāne representative, covering significant sites and key figures in the area. Staff Engagement: Ensure all teaching staff, including new hires, participate in the tour and engage in a reflection session to discuss incorporating local history into lessons.
Teachers will utilise learnt information to create lesson plans and commitment to learning and teaching local history.	Ngāti Kererū and Ngāti Kea visited Te Marae o Hine and learned about the history there.	The junior bilingual class visited Ahimate and the new area where eels have been reestablished.	Curriculum Integration: Work with teachers to develop lesson plans that integrate local history, stories, and legends into various subjects, making them relevant to the curriculum.
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.	Students were able to make real-life references to their learning, which helped create a more engaging and exciting learning environment. They had opportunities to get out into the community and learn about social safety within their surroundings.	The senior bilingual class spent time learning about the significance of Ahimate to Rāngitane. Students were engaged in planting projects with iwi representatives to learn about the local history of the area.	Student Involvement: Engage students in projects exploring local history through research, art, and performance. Offer visits to key locations and opportunities to interact with local elders and cultural experts. Evaluation: Regularly gather feedback from staff and students to evaluate the effectiveness of integrating local history into the curriculum and adjust approaches accordingly. These steps will help create a meaningful connection to Rangitāne history, ensuring it's integrated into teaching and learning.
Security fencing project School to be fully fenced in order to support students at risk of running from school. Security fencing to prevent vandalism and theft	Fencing has been installed nearing completion, awaiting sign off from LSPM Occupational Therapist.	Vandalism and a break in still occurred in the last six months of the year. Hopefully, the new fencing becomes a deterrent for the future.	The fence has been very useful Term 1, 2025. We have three students who need the extra safety as they are likely to run.
Completion of outstanding 5YA projects Upgrading of block 1 and the toilet block: - Complete Replacement of Autex wall linings within the three rooms. - Complete replacement and upgrade of vinyl flooring and cabinetry. - The toilet block needs a full refresh including replacing urinals with individual toilet cubicles. Replace distribution board.	Classroom Refurbishment: This involved a complete renovation of the Ngāti Kākā classroom, cloak-bay area and toilets.	New wall linings, vinyl flooring, cabinetry, and toilets have been installed. The doors, window trim and re-plastered ceilings were painted so it's now looking very fresh! Due to increased cost pressures in the building sector, only one classroom could be completed with budget limitations.	Complete remaining projects outlined in the current 5YA as part of our 10 Year Property Plan.

Statement of Variance: progress against targets

2024 Cyclical Maintenance • External painting ◦ Reading Recovery block ◦ Pool changing rooms and pump shed • Internal Painting ◦ Block 1 classrooms ◦ Speech clinic ◦ Block 3 classrooms and toilets ◦ Block 4 classrooms ◦ Library ◦ Reading Recovery ◦ Pool changing rooms	All areas due for painting in 2024 were completed over the year, as per the cyclical maintenance schedule.	Cyclical painting completed as per the 10YPP using the provision available after careful budgeting over the past 3 years.	Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan / painting quotes.
10YPP projects Initial planning meeting with MOE & Watershed about priorities. Project concepts (P3): • Upgrade of all remaining cloakroom/toilet spaces for the school • Upgrade of hall and hall kitchen • New school signage and school beautification	Commenced planning phase with property managers for hall foyer and Block 4 cloakroom/toilet upgrade projects.	Met with MOE & Watershed to develop and finalise the 10 Year Property Plan for 2023/24.	Begin priority 3 projects outlined in the current 5YA. Block 4 Toilet Refurbishment: The boys' and girls' student toilets are in poor condition and require a full refurbishment to include Seratone wall coverings, vinyl flooring, toilet partitions, and plumbing fittings Hall Entrance & Foyer Upgrade: The school's property vision is to upgrade the hall to make it more welcoming and visually appealing to all students, visitors and the wider community that use the space. Install new hard-cover structure over the front entrance and bi-folding doors, decorate the hall frontage with murals and bi-lingual signage. The foyer space is currently dated and requires a refurbishment to include wall coverings and lighting.

Statement of Variance: progress against targets

Strategic Goal 3: Foster character development		At Awapuni School we promote strong moral and ethical values, emphasising respect, responsibility, and empathy. - Implement character education programs to instil values such as respect, responsibility, and empathy. - Promote social and emotional learning to enhance students' well-being and interpersonal skills.		
Annual Target/Goal: To accelerate the progress of all children through our localised curriculum and Te Reo me ōna tikanga As per the annual implementation plan.				
Actions: What did we do?		Outcomes: What did we achieve?	Reasons for any variances: Why did it happen?	Evaluation: Where to next?
Wānanga with Rāngitāne and identify Rangitāne specific tikanga; emulate and incorporate these ways of doing things into our day to day procedures.		Tui Halatokoua had regular meetings with Peter Te Rangi and attended Wānanga with iwi representatives on behalf of the school.	Elements of tikanga learned through wānanga and granted by Rangitāne were applied in our day to day routines.	School leaders will develop a positive working relationship with iwi representatives. Rāngitane tikanga is upheld, normalised and respected at Awapuni School.
PB4L - PB4L signage around school to be created and supplied - MANA Birds for school entrance - PB4L signage on School Van - Prizes for assembly - End of term celebration for winning house		PB4L signage incorporating our MANA values birds was installed throughout the school. Signwriting for the school van was completed in Term 2, showcasing our refreshed school logo and MANA birds. Engaged RM Design for the school entrance MANA birds signage in Term 2. PB4L rewards were awarded every assembly.	Consideration was given to having these translated in Te Reo Māori for bilingual signage, which was done by Amiria (RTLB) and designed by Pip Rolton.	Complete MANA birds signage for the school entrance. PB4L Training – New staff training is confirmed for Term 2. Wendy Morgan will train the Deputy Principal. Ensure all new staff attend. Signage Consultation – Rangitāne, Te Ara, and Sarai will provide input on PB4L signage. Consult Māori staff and Rangitāne before final decisions. School Entrance – Review entrance design with Māori staff and Rangitāne to align with school values. PB4L Rewards – Continue prizes for assemblies and end-of-term house celebrations. Assess effectiveness and adjust if needed.
Fundraising ideas and support We will be applying to local trusts for grants to support the below projects. - Junior Playground – <i>Current playground is run down falling apart.</i> - Basketball court upgrade - Astro turf for netball court		We submitted grant applications to various trusts seeking funding contributions towards replacing our Junior Playground. Due to the scale of the junior playground project and significant amount of funding contribution needed for the project to go ahead, we invested a lot of time into ensuring our applications clearly recognised our community’s need for the upgrade and tailoring the proposed design with our chosen supplier to suit our school environment.	We were successfully awarded \$55,000 towards the junior playground project from NZCT, Lion Foundation and Grassroots Trust. In order to achieve this outcome, we chose to delay the basketball court and astroturf applications and focus solely on the junior playground project until funding was secured.	In 2025, we will continue to work with Kim Brady – The Fundraiser applying for grants to install astroturf on our netball courts. The board has agreed to fund the basketball court upgrade.

Statement of Variance: progress against targets

Strategic Goal 4: <i>Embrace innovation and technology</i>		At Awapuni School we will work towards embracing innovation and adaptability to prepare students for the future. - Integrate technology effectively into teaching and learning to prepare students for a digital future. - Support professional development for educators to stay updated with the latest educational technologies and pedagogical approaches.	
Annual Target/Goal: - To pilot FLIPPED learning models in focus classes (Ngāti Tui and Ngāti Kererū). - Integrate the new expectations around reading, writing and maths into our school planning and implementation <i>As per the annual implementation plan.</i>			
Actions: What did we do?	Outcomes: What did we achieve?	Reasons for any variances: Why did it happen?	Evaluation: Where to next?
Teachers will participate in online Flipped learning 3.0 certificate training	Erica Meads gained the 3.0 certificate when she was released from the classroom.	No other teacher was released to do this training.	- Pause the initiative until the curriculum is ready and whānau support is secured. - Develop the curriculum and gather input from whānau. - Plan teacher training, including release time if needed. - Review progress and decide when to resume
Teachers will create digital hubs for their own classroom, utilising Google Classroom resources. Video database will be created and organised in learning areas Teacher will begin to create videos on specific PRIME maths learning intentions	Erica Meads created video databases on Prime Maths & te reo Māori kaupapa. The senior classes made a start implementing these for student learning intentions, particularly in the Tui classroom.	The remaining teachers were unaware this was a goal intended for them.	- Start in senior classrooms where this action works best. - Give new staff time to settle into the school. - Clarify expectations so all teachers know their role. - Set up digital hubs using Google Classroom. - Organize and create videos for Prime Maths and other learning areas. - Check progress and provide support as needed.
Flipped learning model to be explored with more classrooms and subject areas	No other teacher explored the flipped learning model as they did not participate in the training.	This initiative was not pursued after the changeover of principalship that occurred at the end of Term 2.	- Pause the initiative until the curriculum is ready and whānau support is secured. - Develop the curriculum and gather input from whānau. - Plan teacher training, including release time if needed. - Review progress and decide when to resume.
Reading at home to be emphasised	Students were provided increased opportunities to read at home through our school's participation in the Duffy Books in Homes programme.	Students were regularly afforded opportunities for reading at home with the selection of 2 new books to take home each, 3 times in the year. The 'Caught Being Good' books were given to those that received certificates in assembly each week, and were able to choose a book to take home and keep as their reward.	Integrate bookbags into stationery – Ensure bookbags are included in stationery lists. Align home reading with learning – Send books home weekly to reinforce structured literacy lessons. Inform teachers – Clearly communicate this goal to all staff. Support parents – Provide guidance on how to use bookbags effectively. Monitor and follow up – Check implementation and adjust as needed
Professional Growth Cycle: - Goals setting - Planning and Design - Collaboration & Implementation - Feedback	The professional growth cycle was started with Tui Halakotaua in February 2024. This process was not completed while Stephen Soutar was principal for the second half of the year.	Change in leadership affected continuity of professional growth cycles with staff.	- Staff will develop goals in collaboration with the principal. - Documentation will show a clear design for improvement. - Observation and tracking over the year will ensure key elements of PGC are met.

Statement of Variance: progress against targets

Strategic Goal 5: <i>Strengthen community engagement</i>		At Awapuni School we aim to foster strong partnerships with families, caregivers, and the wider community to support student success. - Strengthen partnerships with parents, caregivers, and the local community to support student learning. - Increase involvement in school activities, committees, and events to create a sense of belonging.	
Annual Target/Goal: - Strengthen communication with parents through integrated learning stories and digital real time reporting. - Create an open communication forum with parents/caregivers around the learning needs of their child. <i>As per the annual implementation plan.</i>			
Actions: What did we do?	Outcomes: What did we achieve?	Reasons for any variances: Why did it happen?	Evaluation: Where to next?
Expand the Hero app functions available to the parent community. The academic reporting process will be digitised using learning stories and up to date teacher reporting on progress each term.	Hero app functions were expanded including the ability to view student learning portfolios, make bookings for parent/teacher conferences, and view mid-year and end of year reports.	There was a debate with the staff and it was decided that all reporting, for consistency's sake, was to be done through the HERO format. It would be prudent of the principal to consult with parents and caregivers to see if this medium is actually being accessed and meeting the reporting needs of our parent community.	Train Whānau – Hold small workshops to teach parents how to use the HERO app. Gather Feedback – Consult parents and caregivers to see if HERO meets their needs. Monitor Usage – Track how often and effectively parents use the app. Provide Ongoing Support – Continue helping whānau with any issues. Review Reporting Process – Ensure HERO is achieving its intended purpose and adjust if needed.
Hero will allow for parents/caregivers to report absences, make payments and improve communication with the school regarding upcoming events and dates.	There has been a notable increase in parental participation and engagement in school events, as improved communication has provided them with easier access to important information and updates.	The majority of parents now utilize the Hero app for absence reporting and student billing, resulting in a significant reduction in the time required to follow up on unexplained absences and outstanding payments.	Support HERO app – Continue helping parents use the app. Promote its features – Remind families about absence reporting, payments, and updates. Get feedback – Ask parents how HERO can improve. Track usage – Ensure the app is meeting community needs. Improve communication – Use HERO to keep parents informed and engaged.
Monitor attendance data for years 2, 3 and 6 students. This group was our most at risk from 2023. Monitor at risk students and whānau. Make home visits and if needed provide support getting students to school.	Referrals were regularly made to Attendance Service's Ka Hikitia initiative for students identified as at risk of chronic absenteeism and home visits were completed by attendance liaisons almost daily. Attendance from 2023 to 2024 has improved 21% across the school. Data from 2023 showed students in Years 2, 3, 6 were present 20% of the year. In 2024, students in those cohorts increased to 41.5% present. Year 2: 39.9% (2023) → 80.4% (2024) Year 3: 76.2% (2023) → 77.2% (2024) Year 6: 76.4% (2023) → 78.7% (2024)	We were allocated a \$13,200 grant from the Ministry's Regional Response Fund, which allowed us to implement the school van pick-ups and support whānau that had barriers getting their children to school. There are a number of students with very poor attendance based on medical issues or transport issues.	Continue Monitoring Attendance: Keep tracking attendance closely, especially for Years 2, 3, and 5, to ensure continued improvement. Identify any potential new trends early. Support Students with Medical/Transport Issues: Maintain and expand the school van pick-up service, ensuring students with medical or transport barriers can attend regularly. Work with Attendance Services: Continue referrals to the Attendance Service's Ka Hikitia initiative for students at risk of chronic absenteeism. Ensure consistent follow-up and home visits. Review Impact of Grant: Evaluate the effectiveness of the \$13,200 grant in improving attendance and look for areas where further funding or support could enhance results.. Engage Whānau: Continue to strengthen relationships with whānau, particularly those facing transport and medical challenges, to ensure they have the support needed to get their children to school.