

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF AWAHOU SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Awahou School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), 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 19, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

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.

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 the information included in the Analysis of Variance, the Kiwisport and Statement of Compliance with Employment Policy, the Members of the Board, and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

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

Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

AWAHOU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2338

Principal: Trudi Blinkhorne

School Address: 518 Pohangina Valley East Rd

School Postal Address: 518 Pohangina Valley East Road RD 14, Ashhurst, 4884

School Phone: 06 329 4844

School Email: awahouoffice@awahou.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

AWAHOU SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Awahou School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

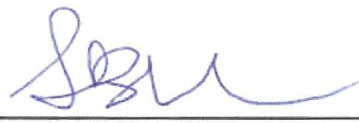
The School's 2023 financial statements are authorised for issue by the Board.

Nicole Stuart
Full Name of Presiding Member


Signature of Presiding Member

21/5/24
Date:

Trudi Blinkhorne
Full Name of Principal


Signature of Principal

21/5/24
Date:

Awahou School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	456,325	391,334	432,466
Locally Raised Funds	3	71,438	39,186	35,553
Interest		3,525	-	1,156
Total Revenue		531,288	430,520	469,175
Expense				
Locally Raised Funds	3	25,370	11,575	18,349
Learning Resources	4	263,284	245,871	248,919
Administration	5	65,308	54,024	60,538
Interest		516	440	747
Property	6	172,194	120,442	129,977
Other Expenses	7	1,783	-	-
Loss on Disposal of Property, Plant and Equipment		1,663	-	-
Total Expense		530,118	432,352	458,530
Net Surplus / (Deficit) for the year		1,170	(1,832)	10,645
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,170	(1,832)	10,645

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



Awahou School
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		220,759	218,308	210,114
Total comprehensive revenue and expense for the year		1,170	(1,832)	10,645
Equity at 31 December		221,929	216,476	220,759
Accumulated comprehensive revenue and expense		221,929	216,476	220,759
Equity at 31 December		221,929	216,476	220,759

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.



Awahou School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	113,717	161,888	179,574
Accounts Receivable	9	19,147	16,987	19,022
GST Receivable		2,253	2,422	2,618
Prepayments		7,894	1,901	6,379
Funds Receivable for Capital Works Projects	15	-	-	163
		143,011	183,198	207,756
Current Liabilities				
Accounts Payable	11	30,793	24,985	26,346
Revenue Received in Advance	12	429	-	-
Finance Lease Liability	14	2,982	3,270	3,835
Funds held for Capital Works Projects	15	-	-	50,286
		34,204	28,255	80,467
Working Capital Surplus/(Deficit)		108,807	154,943	127,289
Non-current Assets				
Property, Plant and Equipment	10	148,904	96,340	118,952
		148,904	96,340	118,952
Non-current Liabilities				
Provision for Cyclical Maintenance	13	34,526	30,499	22,833
Finance Lease Liability	14	1,256	4,308	2,649
		35,782	34,807	25,482
Net Assets		221,929	216,476	220,759
Equity		221,929	216,476	220,759

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



Awahou School
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		118,735	110,672	120,626
Locally Raised Funds		71,591	39,186	35,288
Goods and Services Tax (net)		365	-	(196)
Payments to Employees		(41,798)	(39,609)	(40,461)
Payments to Suppliers		(111,042)	(52,299)	(85,578)
Interest Paid		(516)	(440)	(747)
Interest Received		3,608	-	1,073
Net cash from/(to) Operating Activities		40,943	57,510	30,005
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(53,263)	(13,695)	(23,878)
Net cash from/(to) Investing Activities		(53,263)	(13,695)	(23,878)
Cash flows from Financing Activities				
Finance Lease Payments		(3,414)	(4,052)	(3,255)
Funds Administered on Behalf of Other Parties		(50,123)	(5,000)	49,577
Net cash from/(to) Financing Activities		(53,537)	(9,052)	46,322
Net increase/(decrease) in cash and cash equivalents		(65,857)	34,763	52,449
Cash and cash equivalents at the beginning of the year	8	179,574	127,125	127,125
Cash and cash equivalents at the end of the year	8	113,717	161,888	179,574

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.



Awahou School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Awahou School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 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 Stationery Pack Trading Account. 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-50 years
Furniture and Equipment	4-10 years
Information and Communication Technology	4-5 years
Library Resources	12.5% Diminishing value
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 Schools carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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.

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

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

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	120,262	111,433	126,143
Teachers' Salaries Grants	212,954	188,375	203,564
Use of Land and Buildings Grants	123,109	91,526	102,759
	456,325	391,334	432,466

The school has opted in to the donations scheme for this year. Total amount received was \$5,086.

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	2,553	2,225	3,727
Fees for Extra Curricular Activities	1,582	660	1,875
Trading	628	825	616
Fundraising & Community Grants	1,432	9,356	717
Other Revenue	16,120	16,120	16,120
Pta Account	49,123	10,000	12,498
	71,438	39,186	35,553
Expense			
Extra Curricular Activities Costs	102	-	1,214
Trading	1,226	825	-
Other Locally Raised Funds Expenditure	3,083	6,750	12,139
Pta Account	20,959	4,000	4,996
	25,370	11,575	18,349
<i>Surplus for the year Locally raised funds</i>	46,068	27,611	17,204

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	14,034	18,981	14,863
Library Resources	-	500	-
Employee Benefits - Salaries	221,469	195,484	208,986
Staff Development	95	2,500	2,382
Depreciation	23,516	18,906	19,246
Curriculum General	3,529	4,000	3,442
Extra Curricular Activities	641	5,500	-
	263,284	245,871	248,919



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,864	4,864	4,723
Board Fees	-	2,800	770
Board Expenses	-	-	674
Communication	1,524	1,500	1,403
Consumables	2,245	1,700	1,843
Operating Leases	122	-	-
Other	7,166	5,460	5,267
Employee Benefits - Salaries	43,097	32,500	40,750
Insurance	1,010	200	188
Service Providers, Contractors and Consultancy	5,280	5,000	4,920
	<u>65,308</u>	<u>54,024</u>	<u>60,538</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	1,020	1,000	945
Consultancy and Contract Services	-	-	1,100
Cyclical Maintenance Provision	13,650	7,666	7,666
Grounds	24,953	11,500	10,671
Heat, Light and Water	8,648	6,750	6,634
Repairs and Maintenance	814	2,000	202
Use of Land and Buildings	123,109	91,526	102,759
	<u>172,194</u>	<u>120,442</u>	<u>129,977</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Transport	1,783	-	-
	<u>1,783</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	113,717	161,888	113,684
Short-term Bank Deposits	-	-	65,890
Cash and cash equivalents for Statement of Cash Flows	<u>113,717</u>	<u>161,888</u>	<u>179,574</u>

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



9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	815	128
Interest Receivable	-	-	83
Banking Staffing Underuse	-	-	998
Teacher Salaries Grant Receivable	19,147	16,172	17,813
	19,147	16,987	19,022
Receivables from Exchange Transactions	-	815	211
Receivables from Non-Exchange Transactions	19,147	16,172	18,811
	19,147	16,987	19,022

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	76,452	11,676	(1,663)	-	(5,996)	80,469
Furniture and Equipment	21,827	16,564	-	-	(7,750)	30,641
Information and Communication Technology	14,515	1,510	-	-	(4,988)	11,037
Motor Vehicles	-	23,478	-	-	(860)	22,618
Leased Assets	5,482	1,869	-	-	(3,835)	3,516
Library Resources	676	34	-	-	(87)	623
Balance at 31 December 2023	118,952	55,131	(1,663)	-	(23,516)	148,904

The net carrying value of equipment held under a finance lease is \$3,516 (2022: \$5,482)

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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	163,882	(83,413)	80,469	157,880	(81,428)	76,452
Furniture and Equipment	112,148	(81,507)	30,641	96,653	(74,826)	21,827
Information and Communication Technology	46,714	(35,677)	11,037	45,204	(30,689)	14,515
Motor Vehicles	23,478	(860)	22,618	-	-	-
Leased Assets	15,244	(11,728)	3,516	15,303	(9,821)	5,482
Library Resources	27,264	(26,641)	623	27,230	(26,554)	676
Balance at 31 December	388,730	(239,826)	148,904	342,270	(223,318)	118,952



11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	6,245	3,846	3,326
Accruals	4,864	4,586	4,723
Employee Entitlements - Salaries	19,147	16,172	17,813
Employee Entitlements - Leave Accrual	537	381	484
	30,793	24,985	26,346
Payables for Exchange Transactions	30,793	24,985	26,346
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	30,793	24,985	26,346

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income Received in Advance	25	-	-
Grants in Advance - Minsitry of Education	404	-	-
	429	-	-

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	22,833	22,833	15,167
Increase to the Provision During the Year	7,666	7,666	7,666
Other Adjustments	4,027	-	-
Provision at the End of the Year	34,526	30,499	22,833
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	34,526	30,499	22,833
	34,526	30,499	22,833

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2027. This plan is based on the schools 10 Year Property plan / painting quotes.



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	3,221	3,270	4,275
Later than One Year and no Later than Five Years	1,337	4,308	2,777
Future Finance Charges	(320)	-	(568)
	4,238	7,578	6,484

Represented by

Finance lease liability - Current	2,982	3,270	3,835
Finance lease liability - Non current	1,256	4,308	2,649
	4,238	7,578	6,484

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 \$
Roof Replacement & Remediation		232082	1,500	300	(1,800)	-	-
Drainage & Drinking		232084	(163)	163	-	-	-
AMS Outdoor Learning Area		232085	47,596	5,880	(53,476)	-	-
Heatpump & Electrical		232083	1,190	555	(1,745)	-	-
Totals			50,123	6,898	(57,021)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP - Safety Surfacing		232545	(663)	204	459	-	-
Roof Replacement & Remediation		232082	-	16,780	(15,280)	-	1,500
Drainage & Drinking		232084	-	10,470	(10,633)	-	(163)
AMS Outdoor Learning Area		232085	-	47,866	(270)	-	47,596
Heatpump & Electrical		232083	-	26,598	(25,408)	-	1,190
Totals			(663)	101,918	(51,132)	-	50,123

Represented by:

Funds Held on Behalf of the Ministry of Education	50,286
Funds Receivable from the Ministry of Education	(163)



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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	-	770
<i>Leadership Team</i>		
Remuneration	115,681	112,624
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	115,681	113,394

There are 5 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (NA members) and Property (NA members) committees that met NA and NA times respectively. 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
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	-	-
	0.00	0.00

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:

	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: the same).

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 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

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$76,987).

(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	113,717	161,888	179,574
Receivables	19,147	16,987	19,022
Total financial assets measured at amortised cost	132,864	178,875	198,596

Financial liabilities measured at amortised cost

Payables	30,793	24,985	26,346
Finance Leases	4,238	7,578	6,484
Total financial liabilities measured at amortised cost	35,031	32,563	32,830

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.

24. Breach - Section 10 Schedule 23 of the Education and Training Act 2020

A transaction with a value of over \$25,000 including GST was entered into with the Principal (SMT) without the prior approval of the MOE. The value of the transaction was \$27,000 and was for the purchase of the School van.

25. Breach - Clause 15 (1) of the Education (School Boards) Regulations 2020

The Principal did not formally record her declaration of interest and then excuse herself from the meetings when the transaction was being considered and approved.



Awahou School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Nicole Stuart	Presiding Member	Elected	Sep 2025
Trudi Blinkhorne	Principal	ex Officio	
Paul Geange	Parent Representative	Elected	Sep 2025
Arna Taylor	Parent Representative	Elected	Sep 2025
Laura Whittaker	Parent Representative	Co-opted	Sep 2025
Jenna Fisher	Parent Representative	Elected	May 2023
Rochelle Ward	Staff Representative	Elected	Sep 2025

Awahou School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$483 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Awahou School 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.

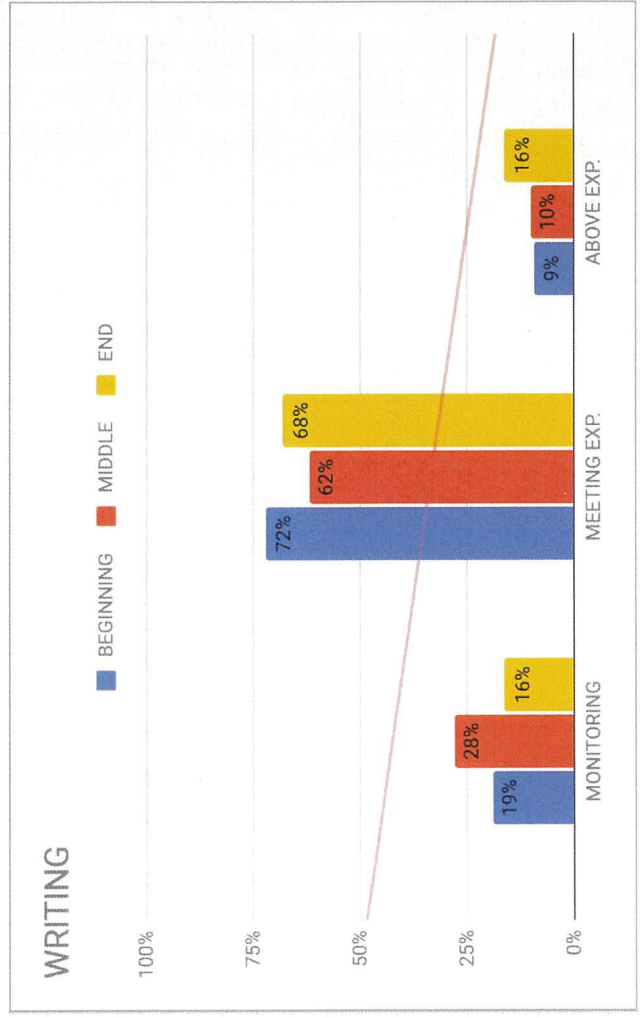


Statement of Variance 2023

School Name:	Awahou School	School Number:	2338
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Strategic Aim:	Student Learning - He ako angitu mo te katoa - Success for All
Annual Aim:	To ensure all students have barrier free access to an effective, robust, holistic education, with a strong focus on foundation skills (Language, Literacy, Numeracy), but taking into account each individuals development, particularly Emotional Development/Intelligence
Targets:	<p>WRITING</p> <p>❖ To accelerate the progress of all students working below expectation in Writing</p>

Baseline Data:	<p>At the end of 2022 84% of students were meeting or exceeding expectations in writing. The focus was placed on the 16% working below and increasing the number of students exceeding expectations.</p>
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Continued to identify and monitor students working below expectation.</p> <p>Continued with the Structured Language Approach, using explicit teaching practices involving 'The Code' teaching and learning.</p> <p>Continued to use Formative Assessment practices for students to monitor their progress and achievement.</p> <p>Continued with and refined our robust daily learning tasks.</p> <p>Provided individual or small group teaching and learning to support target students.</p> <p>Continued the use of Writers' Toolbox for the senior students.</p> <p>Continued with daily use of Reading Eggs/Eggspress to support learning programmes.</p> <p>Used a variety of writing provocations, such as texts, vocabulary, visual images or movies.</p> <p>Implemented the 10 minute writing challenge.</p> <p>Held regular discussions about the students being monitored to track their progress and trouble-shoot and make changes where required.</p> <p>Added an extra group teaching session to accelerate Year 3 students' knowledge of The CODE and Heart Words.</p>	<p>At the end of 2023 88% of students were meeting or exceeding expectations in Writing, an increase of 4%. Two out of the six students being monitored during the year made accelerated progress and met expectations by the end of the year.</p>	<p>Targeted students were provided with daily explicit teaching using the structured language approach (The Code) as well as Content/Deeper Features.</p> <p>Students continued to become more accountable and motivated via the use of Formative Assessment practices.</p> <p>Reading Eggs/Eggspress provided added support.</p> <p>Education Perfect helped to support the Senior Students learning and achievement in writing, spelling and vocabulary.</p> <p>Writers' Toolbox helped to improve writing motivation and provocation in the senior class.</p> <p>The added teaching session helped to boost the writing abilities of a few Year 3 students, getting them over the line.</p>	<p>Continue with the tailoring of Structured Language Approach, and Better Start Literacy Approach to provide a balanced Literacy programme. Making changes to cater for individual needs when needed.</p> <p>Enhance student engagement and accountability via the use of Linc-Ed and Writer's Toolbox.</p> <p>Continue with implementing robust daily learning tasks that have a strong evidence base.</p> <p>Continue to implement a balance of Structured Language teaching (Code) and learning as well as the development of Content.</p> <p>Continue with smaller group sizes.</p> <p>Continue with Education Perfect for the seniors, adding this to the Year 6 students for extra spelling teaching and learning.</p> <p>Continue to not only monitor students working below expectations, but also the students AT RISK of falling below.</p> <p>Continue to add extra small group teaching sessions when required.</p>

Planning for next year:

Splitting the school into 3 hubs, due to a large Year 3 group so that group sizes can remain small. Continue with the quality teaching and learning programmes, as well as the constant reflection on students' individual needs to ensure we are providing effective education for all students.



Board of Trustees List 2023

<i>Name</i>	<i>Position</i>
Nicole Stuart	Presiding Member
Laura Whittaker	Parent Representative
Arna Taylor	Parent Representative
Paul Geange	Parent Representative
Rochelle Ward	Staff Representative
Trudi Blinkhorne	Principal

Staff List 2023

<i>Name</i>	<i>Position</i>
Victoria Sage	Cleaner/Office Manager
Peta Spackman	Part-time Teacher
Rochelle Ward	Part-time Teacher
Trudi Blinkhorne	Principal



Awahou School

Ngā kaitiaki o tō tātou wāhi - Guardians of our place

Evaluation and Analysis of Student Learning in 2023

Reading	Mathematics	Takaro-Ako	Philosophy & Values
<p>97% of our students met or exceeded expectations in Reading by the end of 2023. While the percentage of students meeting or exceeding expectations remained the same from the beginning of the year to the end, there was an increase of students exceeding expectations by 10%.</p> <p>The continued use of Structured Literacy across the school and quality, consistent teaching practices has supported this progress and achievement. The students with no meeting expectation have been provided with additional support.</p>	<p>91% of our students met or exceeded expectations in Mathematics by the end of 2023, an increase from 88% at the beginning of the year.</p> <p>PR1ME Maths resources continue to be the platform for our Mathematics programme, with additional resources and activities to support student learning, involving a balance of rote learning tasks, problem-solving tasks and rich tasks. The students with no meeting expectation have been provided with additional support.</p>	<p><i>Junior Takaro-Ako</i> During our Junior Takaro-Ako sessions the students engage in a variety of open-ended activities to nurture their social, emotional, physical, language and cognitive development, knowledge and understanding. These activities involve science, social sciences, health, the Arts, and technology. Students have the opportunity to learn and develop through their passions and are scaffolded to learn and develop more throughout their play. Students met Level 1 & 2 expectations of the NZ Curriculum in these learning areas. Te Reo Māori and tikanga Māori are incorporated into these activities and experiences.</p> <p><i>Middle/Senior Takaro-Ako</i> During our Senior Takaro-Ako the students have some opportunities</p>	<p>PHILOSOPHY Awahou School believes in creating a generation of Kaitiaki. Developing children who can think for themselves and others, who can create and imagine, who are strong in their literacy and numeracy, and who can navigate the challenges of the world with intrinsic motivation and strength of character derived from a strong sense of self and resilience; to be emotionally intelligent, self-initiators, reflective of themselves and others, strong and articulate communicators with a realistic sense of themselves and others. Each and every child will have quality and consistent one to one time with their teacher to ensure that no one slips through the gaps and is able to reach their full potential both academically and developmentally. Student Leadership is an essential part of</p>

to work on their passions, but also are introduced to more focussed project-based learning tasks. These tasks involve science, social sciences, health, the Arts, and technology. Students met Level 3 & 4 expectations of the NZ Curriculum in these learning areas. Te Reo Māori and tikanga Māori are incorporated into these activities and experiences.

The use of the House of Science Kits also supports the students' knowledge and understanding of a range of science concepts and understandings across all curriculum levels.

the day to day running of the school. Students are taught about collective responsibility and encouraged that they can make a difference at any level. Awahou School provides opportunities for students to make a difference within their own community and apply this to the wider world.

VALUES

Kaitiakitanga - Our students have Kaitiakitanga embedded into their daily lives here at Awahou School. Kaitiakitanga is our main school value and is incorporated into all learning programmes as much as possible. The expectation that we are all Kaitiaki is instilled from day one and we are constantly participating in learning, activities and events that promote this.

Manaakitanga - We strive to ensure that our students can be the best version of themselves. To do this, the value of kindness must transcend all ages, abilities, backgrounds, cultures, gender and beliefs. We teach our students that respect is the key to success for all.



Friday 27th January 2023

To whom it may concern,

KIWISPORT FUNDING EXPENDITURE FOR 2023

In the year 2023 Awahou School received \$561.00 approx of Kiwisport Funds. These funds were spent on hockey lessons, as well as transport to and from sporting events and the purchasing of new sports equipment.

Regards, Trudi Rei
Principal



December 2023

EQUAL OPPORTUNITIES STATEMENT

The good employer requirements of the Public Service Act 2020 requires Awahou School to;

- (a) operate an employment policy that complies with the principle of being a good employer; and
- (b) make that policy (including the equal employment opportunities programme) available to its employees; and
- (c) ensure its compliance with that policy (including its equal employment opportunities programme) and report in its annual report on the extent of its compliance.
-
- As a good employer, Awahou School Board of Trustees operates an employment policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment, including for—
 - (a) the impartial selection of suitably qualified people for appointment (except in the case of ministerial staff); and
 - (b) good and safe working conditions; and
 - (c) an equal employment opportunities programme; and
 - (d) recognition of—
 - (i) the aims and aspirations of Māori; and
 - (ii) the employment requirements of Māori; and
 - (iii) the need for greater involvement of Māori in the public service; and
 - (e) opportunities for the enhancement of the abilities of individual employees; and
 - (f) recognition of the aims and aspirations, employment requirements, and the cultural differences of ethnic and minority groups; and
 - (g) recognition of the employment requirements of women; and
 - (h) recognition of the employment requirements of people with disabilities; and
 - (i) recognition of the importance of achieving pay equity between female and male employees; and
 - (j) recognition of the importance of decisions about remuneration being free from bias including, but not limited to, gender bias.

To achieve this that Awahou School Board of Trustees:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude

- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.



December 2023

GIVING EFFECT TO TE TIRITI O WAITANGI

The Awahou School Board of Trustees acknowledges:

- The special status of Māori as Tangata Whenua of Aotearoa
- Te Reo Māori, Māori Language 1987 as an Official Language of Aotearoa
- Te Tiriti O Waitangi (Treaty of Waitangi) 1840 as the founding document of Aotearoa as a Nation

The Board of Trustees has ensured that our Strategic Plan, Annual Plan, policies and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori in a variety of ways:

- Embedding basic tikanga Māori and te reo Māori into everyday life at Awahou School
- Celebrating significant events, celebrations and traditions
- Including local tikanga Māori, mātauranga Māori in units of learning that build knowledge and awareness of te ao Māori
- Building our local curriculum around our mission statement and two values - Ngā Kaitiaki o tō Tātou Wahi' Kaitiakitanga and Manaakitanga

The Board of Trustees have taken all reasonable steps to make instruction available in tikanga Māori and te reo Māori by:

- Offering Kapa Haka and te reo Māori lessons at least up to Level 1 on a weekly basis
- Teachers using te reo Māori and tikanga Māori in day to day life at school, for example daily karakia, commands, affirmations, as well upholding basic tikanga Māori
- Advising parents, who wish for higher levels of instruction in te reo Māori and tikanga Māori, of the current level of Te Reo and Tikanga Māori available at Awahou School - Level 1. Offering to explore possibilities for extending the current provision, including:
 - Dual enrolment with Te Kura (The Correspondence School)
 - Consulting a School Adviser
 - Consulting with another school which is able to provide a higher level of Te Reo Māori and Tikanga Māori
 - Advising parents where the nearest school is that provides a higher level of instruction in Te Reo Māori and Tikanga Māori

The Board of Trustees has ensured that Awahou School is achieving equitable outcomes for Māori students by:

- Ensuring that the progress and achievement of our Māori students is tracked monitored, with privacy in mind
- Providing extra supports when required
- Celebrating and supporting the progress and achievements of our students to enhance their mana

In 2016 Awahou School signed a Memorandum of Understanding (MoU) with Tanenuiarangi Manawatū Incorporated on behalf of Rangitane O Manawatū Iwi. The MoU cements Awahou School's relationship with Rangitane O Manawatū Iwi and enhances the school's determination to support the education of all learners, their whānau and the wider school community. This support is enshrined within the Cultural Responsive Framework being developed with Rangitāne o Manawatū Iwi.