

# Pukekohe Hill School

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Ministry Number:</b>	1451
<b>Principal:</b>	Simon Williams
<b>School Address:</b>	12 Green Lane, Pukekohe
<b>School Postal Address:</b>	12 Green Lane, Pukekohe
<b>School Phone:</b>	09 238 6374
<b>School Email:</b>	<a href="mailto:exec@pukekohehill.school.nz">exec@pukekohehill.school.nz</a>
<b>Accountant / Service Provider:</b>	School Finance Hub

Pukekohe Hill School

## Members of the Board of Trustees

For the year ended 31 December 2022

### Board September 2022 to September 2025

Name	Position	How position Gained	Term Expired/Expires
Roselle Hollard	Chairperson	Elected Sept 2022	Sep-25
Davide Teixeira	Treasurer	Elected Sept 2022	Sep-25
Emma Kim	Parent Representative	Elected Sept 2022	Sep-25
Stuart White	Parent Representative	Elected Sept 2022	Sep-25
James Christie	Parent Representative	Elected Sept 2022	Sep-25
Simon Williams	Principal		Sep-25
Rick de Kock	Staff Representative	Elected Sept 2022	Sep-25

### Board June 2019 to September 2022

Name	Position	How position Gained	Term Expired/Expires
Matthew Overton	Chairperson	Elected June 2019	Sep-22
Davide Teixeira	Treasurer	Elected June 2019	Sep-22
Roselle Hollard	Parent Representative	Elected June 2019	Sep-22
Cameron Millar	Parent Representative	Elected June 2019	Sep-22
Shannon Sutherland	Parent Representative	Elected June 2019	Sep-22
Simon Williams	Principal		
Amy Ash	Staff Representative	Elected June 2019	Sep-22
Suzanne Edwards	Co-opted Trustee	Co-opted May 2021	Sep-22

# Pukekohe Hill School

Annual Report - For the year ended 31 December 2022

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# Pukekohe Hill School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Roselle Hollard

Full Name of Presiding Member



Signature of Presiding Member

31.5.2023

Date:

Simon Williams

Full Name of Principal



Signature of Principal

31/05/2023

Date:

# Pukekohe Hill School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	5,820,933	5,383,595	5,607,967
Locally Raised Funds	3	51,897	48,600	55,140
Interest Income		13,891	1,500	1,262
<b>Total Revenue</b>		<u>5,886,721</u>	<u>5,433,695</u>	<u>5,664,369</u>
<b>Expenses</b>				
Locally Raised Funds	3	7,213	5,500	4,562
Learning Resources	4	4,559,514	4,024,800	4,345,162
Administration	5	301,346	243,530	229,324
Finance		3,197	4,000	4,225
Property	6	1,100,495	1,185,048	926,031
Loss on Disposal of Property, Plant and Equipment		6,572	-	9,175
<b>Total Expenses</b>		<u>5,978,337</u>	<u>5,462,878</u>	<u>5,518,479</u>
<b>Net Surplus / (Deficit) for the year</b>		(91,616)	(29,183)	145,890
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(91,616)</u>	<u>(29,183)</u>	<u>145,890</u>

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

# Pukekohe Hill School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>	1,817,194	1,817,194	1,661,952
Total comprehensive revenue and expense for the year	(91,616)	(29,183)	145,890
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	9,352
<b>Equity at 31 December</b>	<b>1,725,578</b>	<b>1,788,011</b>	<b>1,817,194</b>

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.

# Pukekohe Hill School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	183,125	748,815	751,308
Accounts Receivable	8	353,147	325,500	365,772
GST Receivable		20,718	10,000	9,915
Prepayments		40,479	32,000	31,282
Inventories	9	3,549	4,000	3,347
Investments	10	500,000	-	-
		<hr/>	<hr/>	<hr/>
		1,101,018	1,120,315	1,161,624
<b>Current Liabilities</b>				
Accounts Payable	12	467,200	413,000	381,866
Revenue Received in Advance	13	-	-	10,912
Provision for Cyclical Maintenance	14	11,069	10,562	52,034
Finance Lease Liability	15	17,749	14,953	19,123
Funds held for Capital Works Projects	16	-	-	6,900
		<hr/>	<hr/>	<hr/>
		496,018	438,515	470,835
<b>Working Capital Surplus/(Deficit)</b>		605,000	681,800	690,789
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,144,802	1,153,481	1,173,481
Work in Progress		43,090	-	-
		<hr/>	<hr/>	<hr/>
		1,187,892	1,153,481	1,173,481
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	56,531	41,147	29,481
Finance Lease Liability	15	10,783	6,123	17,595
		<hr/>	<hr/>	<hr/>
		67,314	47,270	47,076
<b>Net Assets</b>		<hr/>	<hr/>	<hr/>
		1,725,578	1,788,011	1,817,194
<b>Equity</b>		<hr/>	<hr/>	<hr/>
		1,725,578	1,788,011	1,817,194

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

# Pukekohe Hill School

## Statement of Cash Flows

For the year ended 31 December 2022

	2022	2022	2021
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	1,365,218	1,312,683	1,380,019
Locally Raised Funds	88,690	113,675	43,511
Goods and Services Tax (net)	(10,803)	(85)	(42,965)
Payments to Employees	(927,169)	(708,825)	(690,191)
Payments to Suppliers	(376,155)	(534,399)	(481,216)
Interest Paid	(3,197)	(4,000)	(4,225)
Interest Received	7,137	1,000	1,788
Net cash from/(to) Operating Activities	143,721	180,049	206,721
<b>Cash flows from Investing Activities</b>			
Purchase of Property Plant & Equipment (and Intangibles)	(191,592)	(244,131)	(232,497)
Purchase of Investments	(500,000)	-	200,000
Net cash from/(to) Investing Activities	(691,592)	(244,131)	(32,497)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	9,352
Finance Lease Payments	(13,412)	68,489	(20,540)
Funds Administered on Behalf of Third Parties	(6,900)	(6,900)	(381,182)
Net cash from/(to) Financing Activities	(20,312)	61,589	(392,370)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(568,183)</b>	<b>(2,493)</b>	<b>(218,146)</b>
Cash and cash equivalents at the beginning of the year	7	751,308	751,308
<b>Cash and cash equivalents at the end of the year</b>	7	<b>183,125</b>	<b>751,308</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# Pukekohe Hill School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Pukekohe Hill 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 reports have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

##### *PBE Accounting Standards Reduced Disclosure Regime*

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

##### *Critical Accounting Estimates And Assumptions*

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

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

##### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

##### *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 11.

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### **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 15. Future operating lease commitments are disclosed in note 21b.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 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 and school uniforms. 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 not trivial.

### 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	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### **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 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 assets'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 the valuer's approach to determining market value.

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.

### **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, 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.

### **n) Revenue Received in Advance**

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

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

### **o) Funds Held for Capital Works**

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School's 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.

# **Pukekohe Hill School**

## **Notes to the Financial Statements (cont'd)**

For the year ended 31 December 2022

### **p) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 7-10 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.

### **q) Financial Instruments**

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

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

### **r) 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.

### **s) Budget Figures**

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

### **t) 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.

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,371,476	1,323,595	1,317,700
Teachers' Salaries Grants	3,604,671	3,160,000	3,616,723
Use of Land and Buildings Grants	840,132	900,000	673,544
Other Government Grants	4,654	-	-
	5,820,933	5,383,595	5,607,967

The school has opted in to the donations scheme for this year. Total amount received was \$100,200.

### 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	7,248	17,000	17,327
Fees for Extra Curricular Activities	33,043	28,100	24,341
Trading	4,678	3,500	5,947
Fundraising & Community Grants	118	-	-
Other Revenue	6,810	-	7,525
	51,897	48,600	55,140
<b>Expenses</b>			
Extra Curricular Activities Costs	3,629	2,000	-
Trading	3,584	3,500	4,562
	7,213	5,500	4,562
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	44,684	43,100	50,578

### 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	128,417	177,450	88,421
Equipment Repairs	1,090	1,500	74
Information and Communication Technology	54,800	65,500	52,746
Library Resources	2,094	2,200	2,173
Employee Benefits - Salaries	4,169,476	3,560,000	4,002,573
Staff Development	27,802	38,150	24,379
Depreciation	175,835	180,000	174,796
	4,559,514	4,024,800	4,345,162

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	7,008	8,100	6,804
Board Fees	2,925	3,680	3,220
Board Expenses	10,497	10,000	7,392
Communication	4,876	5,500	4,591
Consumables	3,811	5,000	2,879
Other	12,348	16,250	9,261
Employee Benefits - Salaries	243,353	178,000	179,096
Insurance	10,893	11,000	10,316
Service Providers, Contractors and Consultancy	5,635	6,000	5,765
	<u>301,346</u>	<u>243,530</u>	<u>229,324</u>

### 6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	16,578	17,700	12,652
Cyclical Maintenance Provision	23,742	27,098	36,111
Grounds	21,986	31,000	25,506
Heat, Light and Water	35,596	48,000	33,061
Repairs and Maintenance	17,110	23,000	7,275
Use of Land and Buildings	840,132	900,000	673,544
Security	1,542	3,000	2,022
Employee Benefits - Salaries	143,809	135,250	135,860
	<u>1,100,495</u>	<u>1,185,048</u>	<u>926,031</u>

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

### 7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	183,125	748,815	751,308
Cash and cash equivalents for Statement of Cash Flows	<u>183,125</u>	<u>748,815</u>	<u>751,308</u>

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	28,282	-	65,075
Interest Receivable	6,754	500	-
Teacher Salaries Grant Receivable	318,111	325,000	300,697
	<u>353,147</u>	<u>325,500</u>	<u>365,772</u>
Receivables from Exchange Transactions	35,036	500	65,075
Receivables from Non-Exchange Transactions	318,111	325,000	300,697
	<u>353,147</u>	<u>325,500</u>	<u>365,772</u>

### 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,844	2,000	1,799
School Uniforms	1,705	2,000	1,548
	<u>3,549</u>	<u>4,000</u>	<u>3,347</u>

### 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	500,000	-	-
Total Investments	<u>500,000</u>	<u>-</u>	<u>-</u>

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building improvements - Crown	672,370	1,827	-	-	(30,361)	<b>643,836</b>
Furniture and Equipment	259,287	54,681	(1,907)	-	(45,726)	<b>266,335</b>
Information and Communication Technology	178,621	77,085	(3,140)	-	(73,313)	<b>179,253</b>
Leased Assets	23,613	13,269	-	-	(20,819)	<b>16,063</b>
Library Resources	39,590	6,866	(1,525)	-	(5,616)	<b>39,315</b>
<b>Balance at 31 December 2022</b>	<b>1,173,481</b>	<b>153,728</b>	<b>(6,572)</b>	<b>-</b>	<b>(175,835)</b>	<b>1,144,802</b>

The net carrying value of furniture and equipment held under a finance lease is \$16,063 (2021: \$23,613)

#### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building improvements - Crown	914,685	(270,850)	<b>643,835</b>	912,858	(240,488)	<b>672,370</b>
Furniture and Equipment	698,604	(432,269)	<b>266,335</b>	651,221	(391,934)	<b>259,287</b>
Information and Communication Technology	871,831	(692,578)	<b>179,253</b>	933,680	(755,059)	<b>178,621</b>
Leased Assets	89,357	(73,293)	<b>16,064</b>	84,131	(60,518)	<b>23,613</b>
Library Resources	121,158	(81,843)	<b>39,315</b>	118,869	(79,279)	<b>39,590</b>
<b>Balance at 31 December</b>	<b>2,695,635</b>	<b>(1,550,833)</b>	<b>1,144,802</b>	<b>2,700,759</b>	<b>(1,527,278)</b>	<b>1,173,481</b>

### 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	93,364	50,000	47,851
Accruals	5,352	8,000	7,743
Employee Entitlements - Salaries	337,102	330,000	305,256
Employee Entitlements - Leave Accrual	31,382	25,000	21,016
	<b>467,200</b>	<b>413,000</b>	<b>381,866</b>
Payables for Exchange Transactions	467,200	413,000	381,866
	<b>467,200</b>	<b>413,000</b>	<b>381,866</b>

The carrying value of payables approximates their fair value.

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry	-	-	10,912
	<u>-</u>	<u>-</u>	<u>10,912</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	81,515	81,515	89,694
Increase to the Provision During the Year	23,742	27,098	36,111
Use of the Provision During the Year	(37,657)	-	(44,290)
Other Adjustments		(56,904)	-
Provision at the End of the Year	<u>67,600</u>	<u>51,709</u>	<u>81,515</u>
Cyclical Maintenance - Current	11,069	10,562	52,034
Cyclical Maintenance - Non current	56,531	41,147	29,481
	<u>67,600</u>	<u>51,709</u>	<u>81,515</u>

The school's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan. This plan is based on a recent paint of the school.

### 15. Finance Lease Liability

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

Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	19,569	14,953	21,696
Later than One Year and no Later than Five Years	11,362	6,123	18,715
Future Finance Charges	(2,399)	-	(3,693)
	<u>28,532</u>	<u>21,076</u>	<u>36,718</u>
<b>Represented by</b>			
Finance lease liability - Current	17,749	14,953	19,123
Finance lease liability - Non current	10,783	6,123	17,595
	<u>28,532</u>	<u>21,076</u>	<u>36,718</u>

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts / Receivable from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 6 & 8 Stage 2		3,713	5,561	(3,814)	(5,460)	-
Toilet Block refurbishment		3,187	-	(3,187)	-	-
Totals		6,900	5,561	(7,001)	(5,460)	-

	2021	Opening Balances \$	Receipts / Receivable from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 6 & 8 Stage 2		5,293	-	(1,580)	-	3,713
Toilet Block refurbishment		6,374	-	(3,187)	-	3,187
Sizemore refurbishment		7,811	20,759	(28,570)	-	-
Hall refurbishment		(54,292)	-	-	54,292	-
LC/Boiler Rm		13,046	6,482	(19,528)	-	-
AMS Internal refurbishment		78,950	30,561	(109,511)	-	-
Re-Roof Admin to Resource		20,700	-	(20,700)	-	-
SIP - Landscaping		88,200	9,800	(98,000)	-	-
SIP - Turf Top Field		222,000	-	(241,133)	19,133	-
Totals		388,082	67,602	(522,209)	73,425	6,900

#### Represented by:

Funds Held on Behalf of the Ministry of Education 6,900

### 17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 18. Remuneration

#### Key management personnel compensation

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,925	3,220
 <i>Leadership Team</i>		
Remuneration	314,786	383,530
Full-time equivalent members	3	3
 Total key management personnel remuneration	317,711	386,750

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance committee (3 members) that meets monthly. 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:

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

#### Other Employees

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
110 - 120	1.00	1.00
100 - 110	4.00	4.00
	5.00	5.00

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

### 19. Compensation and Other Benefits Upon Leaving

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

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	-	-
Number of People	-	-

# Pukekohe Hill School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 20. Contingencies

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

(Contingent liabilities and assets at 31 December 2021: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

### 21. Commitments

#### (a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2021: Nil)

### 22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	183,125	748,815	751,308
Receivables	353,147	325,500	365,772
Investments - Term Deposits	500,000	-	-
Total Financial Assets Measured at Amortised Cost	<u>1,036,272</u>	<u>1,074,315</u>	<u>1,117,080</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	467,200	413,000	381,866
Finance Leases	28,532	21,076	36,718
Total Financial Liabilities Measured at Amortised Cost	<u>495,732</u>	<u>434,076</u>	<u>418,584</u>

### 23. Events After Balance Date

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

## Pukekohe Hill School

### **STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY**

**For the year ended 31<sup>st</sup> December 2022**

The Pukekohe Hill 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 identifies 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 the skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



# 2022

## Annual Report

Pukekohe Hill School

## An overall review of 2022

Pukekohe Hill School opened the year with a roll of approximately 540 students. Challenges with changes to local employment and impacts of the covid lockdown period results in a number of families moving out of the area or deciding on an alternative education pathway for their children. The result of which has impacted our school roll. Reducing the levels experienced over the past four years.

Ministry funded Professional Development was delivered during 2022. The focus of this professional development was on strengthening teachers knowledge and confidence in writing pedagogy. Increased teacher confidence to cater for the needs of the students was the initial measure of the success of this programme. This programme was led by a literacy team of Rochelle Keown, Tessa Wicks, Rachael Shaw and Suzanne Corlette. Ministry facilitation hours were delivered by Leita Preston from Vision Education. Adaptions to the initial plan were made to accommodate teacher needs and interests. End of year teacher survey indicated that 95.5% of teachers believed that they had an increased confidence and ability to deliver quality literacy programmes. PLD hours were also used to access support from Mark Osborne in the development of our school wide concept structure and local curriculum.

The resignation of Wendy Bates after 27 years service to Pukekohe Hill School was a significant change to our school from Term 2. This loss of experience resulted in greater responsibility being given to other members of the senior leadership team. A decision was made not to fill this vacancy until the end of the year in order to attract a stronger field of applicants. We were pleased to announce in Term 4 the appointment of Rochelle Keown to this position, starting in Term 1 2023. New staff were welcomed to Pukekohe Hill School at the start of the year. Tessa Wicks rejoined the teaching staff at the beginning of the year in a fixed term role. This role was to provide additional staffing in order to reduce class sizes across the school. Mellisa Walden (term 1), Rebecca McGarry & Katrina Butcher (term 2) and Catherine Sands (term 3) also joined the teaching team during the year to provide staffing for new entrant roll growth. Jaime McQueen & Emma Saini joined our teacher aide team during the year.

Board of Trustees parent representatives; Cameron Millar, Matt Overton (Chairperson), Rosalie Hollard, Shannon Sutherland, Davide Teixeira, Suzanne Edwards and Amy Ash (staff rep) continued to provide the school with both strong governance and direction. Triennial Board elections were held in September. Rosalie Hollard and Davide Teixeira were re-elected to the board and joined by Emma Kim, James Christie and Stuart White as new parent trustees. Rick De Kock was elected as staff representative also during this time.

2022 was a quiet year in relation to property developments. Increased material costs and challenges with availability of contractors resulted in many of our planned projects being deferred to a later date. The use of locally raised funds through the PTA and Board created the opportunity for the replacement of the old wooden section of the senior playground. This new structure was linked to the existing playground area. The production of a stunning mural depicting the four manu of our school whānau groups was completed by artists Charles & Janine Williams during Term 3. This has provided further impact to our school environment and connection to our whānau groups.

A significant investment was made during 2022 to maintain our IT structure and enable students greater access to digital devices. Class sets of ipads were purchased to enable every junior class to have a pod of ipads. Server upgrade, upgrade of classroom data projectors, and hall microphone system were just some of the investments.

The school received \$8,800 Kiwisport funding as part of our operational grant. This funding was used to enable the middle and senior students to access swimming lessons at Fulton Swim School in Patumahoe. The remaining funds were used to replace and upgrade sports equipment throughout the school.

All of these actions allowed Pukekohe Hill to continue to work toward our vision of:

***Growing Great People, Together!***

# Growing Great People, Together

Who are....

	<b>Confident</b>	<b>Connected</b>	<b>Capable</b>	<b>Creative</b>
Strategic Goal	Growing confident, successful people who have an influence on their learning.	Growing connected people who have a strong sense of identity, pride in our school and make a positive difference in our community	Growing capable participants in a changing world	Growing people who can think and act creatively.
Strategic initiatives for 2022	Embedding school-wide shared language of learning and emotional regulation.	Knowing who we are and our contribution to our school and community.	Broaden teacher capability in literacy by consolidating and extending deliberate acts of teaching within writing and oral language.	Strengthen the delivery of Concepts that promote creativity & engagement
Overall Measures of Success	<ul style="list-style-type: none"> <li>Teacher report judgements of RICH values and Learner Powers show an increase in student ability to display these traits and values compared to 2020 teacher judgements.</li> <li>Student voice demonstrates that 70% students can identify themselves as a learner within the Learner Power matrix.</li> </ul>	<ul style="list-style-type: none"> <li>Teachers can identify the way they have celebrated the cultures of students within their classrooms and applied an appropriate culturally responsive practice to meet the needs of students.</li> <li>All middle &amp; senior students will be able to share one characteristic that is unique to them and how they have contributed to our school community during the year.</li> </ul>	<ul style="list-style-type: none"> <li>End of year teacher survey indicates an increased confidence and ability to deliver quality written and oral language programmes.</li> <li>Students show improved achievement in Reading and Writing based on overall teacher judgement (student data compared to 2019 and 2020)</li> </ul>	<ul style="list-style-type: none"> <li>End of year teacher survey indicates an increased confidence and ability to deliver a creative and engaging Concept programme.</li> <li>Student voice identifies 'wow' moments of learning within the concept programme during the year.</li> </ul>
Outcome	<ul style="list-style-type: none"> <li>Analysis of 2022 teacher report judgements of the Learner Powers, showed an average increase of 4.3% in the number of students consistently displaying these traits compared to 2020 results.</li> <li>Student voice highlighted perseverance as the strongest learner power. Reflection was identified as the most challenging for students.</li> </ul>	<ul style="list-style-type: none"> <li>All teachers can identify how they have celebrated the cultures of students within their classrooms. Varying understanding of culturally responsive practice to meet the needs of students.</li> <li>Majority of middle &amp; senior students could share one characteristic that is unique to them and how they have contributed to our school community during the year.</li> </ul>	<ul style="list-style-type: none"> <li>End of year teacher survey indicates 95.5% of teachers feel confident to deliver quality written and oral language programmes.</li> <li>End of year student achievement in Reading and Writing indicates 2% increase in Writing and 2% decrease in Reading results compared to 2020.</li> </ul>	<ul style="list-style-type: none"> <li>81% of teachers believed their confidence and ability to deliver a creative and engaging Concept programme had increased during the year.</li> <li>Majority of students could clearly identify their favourite 'wow' moment during Concept.</li> </ul>

# 5 Year Strategy Plan



	2020	2021	2022	2023	2024
<p><b>Confident</b></p> <p>“Growing confident, successful, people who have an influence on their learning.”</p>	<ul style="list-style-type: none"> <li>● Increase individuals ownership and control of their learning.</li> <li>● Increase resilience and adaptability of individuals.</li> </ul>	<ul style="list-style-type: none"> <li>● Increase individuals' ownership and control of their emotions and learning</li> </ul>	<ul style="list-style-type: none"> <li>● Embedding school-wide shared language of learning and emotional regulation.</li> </ul>	<ul style="list-style-type: none"> <li>● Learn to use emotional regulation and reflection strategies to identify their Learner Power</li> </ul>	<ul style="list-style-type: none"> <li>● Ākonga are actively reflecting on their learning &amp; emotions and can independently identify their next steps</li> </ul>
<p><b>Connected</b></p> <p>“Growing connected people who have a strong sense of identity, pride in our school and make a positive difference in our community”</p>	<ul style="list-style-type: none"> <li>● Strengthen community partnerships to enhance sense of identity</li> <li>● Develop local curriculum initiatives to support making a difference in our community.</li> </ul>	<ul style="list-style-type: none"> <li>● Embracing and strengthening our bicultural identity and celebrating our diverse cultures</li> </ul>	<ul style="list-style-type: none"> <li>● Knowing who we are and our place in our school.</li> </ul>	<ul style="list-style-type: none"> <li>● Develop relationships with local cultural groups and organisations</li> </ul>	<ul style="list-style-type: none"> <li>● Active partnerships with local community</li> </ul>
<p><b>Capable</b></p> <p>“Growing capable participants in a changing world”</p>	<ul style="list-style-type: none"> <li>● Lift teacher knowledge of literacy progressions in order to impact student achievement</li> <li>● Embed school-wide shared language of learning.</li> </ul>	<ul style="list-style-type: none"> <li>● Strengthen teacher confidence and ability to deliver quality literacy programmes.</li> </ul>	<ul style="list-style-type: none"> <li>● Broaden teacher capability in literacy by consolidating and extending deliberate acts of teaching within writing and oral language.</li> </ul>	<ul style="list-style-type: none"> <li>● Refine and target the efficacy of our literacy programmes to meet the needs of all ākonga.</li> </ul>	<ul style="list-style-type: none"> <li>● Implement an integrated literacy programme to enable students to achieve 80% in Reading &amp; 75% in Writing.</li> </ul>
<p><b>Creative</b></p> <p>“Growing people who can think and act creatively”</p>	<ul style="list-style-type: none"> <li>● Develop higher order thinking skills through authentic contexts</li> <li>● Provide a range of opportunities for creativity and hands on learning.</li> </ul>	<ul style="list-style-type: none"> <li>● Create an environment to foster higher order thinking and problem solving</li> </ul>	<ul style="list-style-type: none"> <li>● Strengthen the delivery of Concepts that promote creativity &amp; engagement</li> </ul>	<ul style="list-style-type: none"> <li>● Develop a range of opportunities to integrate Concept across the curriculum.</li> </ul>	<ul style="list-style-type: none"> <li>● Integrate a program that enables concept teaching throughout the curriculum</li> </ul>

# Confident

“Growing confident successful people who have an influence on their learning.”



## Strategic Initiative 2022: Embedding school-wide shared language of learning and emotional regulation.

Targeted Actions	Measures of Success	Outcome
<ul style="list-style-type: none"> <li>• Stop, Think, Do process taught across classes on a regular basis</li> </ul>	<p>Children are able to talk about the Stop, Think, Do process.</p> <p>Students showing increased levels of perseverance and risk taking at end of year.</p> <p>Displays in class supporting this process</p>	<p>Specific data related to this was not collected, but evidence of the Consequences process has</p> <p>Students voice survey has indicated these two Learner Powers have been the most successful in 2022</p> <p>Posters are displayed, process is used when applicable.</p>
<ul style="list-style-type: none"> <li>• Hold staff PD to support the teaching of Stop, Think, Do process</li> </ul>	<p>Staff are using this language with students in classes</p> <p>Children are observed using this process in challenging situations</p>	<p>Hasn't really been a focus this year</p>
<ul style="list-style-type: none"> <li>• Development of resources to support Well being for both teachers and students</li> </ul>	<p>Students can talk about their wellbeing and activities/actions they can take that support them</p> <p>Regular reviews &amp; feedback of staff wellbeing. Increase staff access to school support structures.</p>	<p>There has been a consistent request (from students, parents, and teachers) for access to the Counsellor and Chaplain. Over the year, across the school, the Counsellor has seen 19 students. The Chaplain has been available for two terms.</p> <p>Wellbeing survey indicates that 100% said that Hill school provides a positive environment for students to learn</p>
<ul style="list-style-type: none"> <li>• Activities to promote staff wellbeing and connections</li> </ul>	<p>Delivery of activities to boost staff wellbeing and</p>	<p>Due to the Covid situation, it has been difficult to connect all staff to promote wellbeing. However, well-being is being promoted in teams more regularly.</p> <p>2022 has been the year of the highest number of absences for students and teachers</p>
<ul style="list-style-type: none"> <li>• Increased number of students being active in their learning</li> </ul>	<p>Increased numbers of students at the higher level of the Learner Power Pathway compared to the start of the year.</p>	<p>Yes, particularly in the areas of Perseverance and Risk Taking (taken from the Learner Power survey)</p>
<ul style="list-style-type: none"> <li>• Increased opportunities for students to reflect on their learning using the Learner Power matrix.</li> </ul>	<p>Students being able to talk (Reflect) about Learner Powers and their learning.</p>	<p>The Learner Power survey indicated that 'Reflect' was the most challenging</p>

<ul style="list-style-type: none"> <li>Implementation of the Learner Powers matrix within the classroom programme.</li> </ul>	<p>Learner Pathway documents evident within classrooms. Set classroom time dedicated to learners reflecting on themselves and their learner powers.</p>	<p>Termly focuses were used - Grids created had a major and a minor focus</p>
<ul style="list-style-type: none"> <li>Explicit teaching breaking down the different Learner Powers and what that looks like within the classroom</li> </ul>	<p>Students can clearly identify the different Learner Powers and give examples of how these can be displayed.</p>	<p><a href="#">Learner Power Survey results</a></p>
<ul style="list-style-type: none"> <li>Regular student feedback regarding the Learner Pathway and what they enjoy and don't enjoy about these.</li> </ul>	<p>Student feedback used and actioned within the Learner Pathway process.</p>	<p>Across the school there was feedback that all students were able to identify WOW moments that were related to the Learner Power skills</p>
<ul style="list-style-type: none"> <li>Regular sharing of classroom pedagogy to promote and increase student agency. Staff meetings and Team meetings</li> </ul>	<p>Dedicated time Staff meetings and Team meetings given to sharing ways to promote student agency.</p>	<p>Student agency has been shared in Whole school assemblies. These range from BP challenges, STEM projects, School Kits, Wonder Project,</p>

### Overall Measure of Success - Confident

- Teacher report judgements of RICH values and Learner Powers show increase in student ability to display these traits and values compared to 2020 teacher judgements.
- Student voice demonstrates that 70% of students can identify themselves as a learner within the Learner Power matrix.

### Outcome:

- Analysis of 2022 teacher report judgements of the Learner Powers, showed an average increase of 4.3% in the number of students consistently displaying these traits compared to 2020 results.
- Student voice highlighted perseverance as the strongest learner power. Reflection was identified as the most challenging for students.

# Connected

“Growing connected people who have a strong sense of identity, pride in our school and make a positive difference in our community”



## Strategic Initiative 2022: Knowing who we are and our contribution to our school and community.

Targeted Actions	Measures of Success	Outcome
<ul style="list-style-type: none"> <li>Regular staff Te Reo sessions to upskill staff and give practical ideas for how this can be included within the classroom.</li> <li>Increase use of and teaching of te reo Māori across the school.</li> </ul>	<p>Transference of skills to classroom programmes. Evidence of increased use of Te Reo in the classroom.</p> <p>Use of resources from Te Reo Classroom. Te Reo is evident within the daily classroom environment by both teacher and learner. Simple te reo games shared with classroom teachers so that they can use these in the classrooms</p>	<p>A number of teachers have engaged in after school sessions with Shannon. The use of learning has been evident in discussions and within classroom practice where applicable.</p> <p>Resources - Te Reo Classroom resources are still being used. Daily phrases and commands are being used during the day.</p> <p>Term 1 - (Turangawaewae) pepeha template provided (adaptable for different levels) which gave teachers confidence to share their own mihi. Letter to whanau included teacher mihi - making connections to the school community.</p> <p>Sharing of classroom games not evident across the school, however within the Enrichment Classes was part of everyday practise.</p>
<ul style="list-style-type: none"> <li>Te Reo staff professional development for some staff through the Te Ahu o te Reo Maori course.</li> </ul>	<p>Staff involved in Te Ahu o te Reo Maori course</p>	<p>Shannon, Robyn and Jill all engaged with the online PD offered by Te Ahu of Reo Maori.</p>
<ul style="list-style-type: none"> <li>Unpacking with staff what culturally responsive practice looks like within the classroom.</li> </ul>	<p>Staff have a clear understanding of how they can create a culturally responsive classroom.</p>	<p>Feedback from staff - what Culturally Responsive Practice looks like and how to apply it. Further development for 2023 recommended.</p>
<ul style="list-style-type: none"> <li>Increase staff understanding of aspects of local tikanga and protocol.</li> </ul>	<p>Staff have a clearer understanding of local tikanga.</p>	<p>Some increased understanding in aspects of local tikanga and protocol. However, further work is needed to ensure consistency across the school.</p>
<ul style="list-style-type: none"> <li>Use of Turangawaewae concept within Term 1 as an opportunity for students and teachers to learn more about themselves and one another</li> </ul>	<p>Students can articulate who they are and where they are from and why that place is special to them. Students will explore, share and connect with the place where they live.</p>	<p>All teachers can identify how they have celebrated the cultures of students within their classrooms. Varying understanding of culturally responsive practice to meet the needs of students.</p> <p>Majority of middle &amp; senior students could share one characteristic that is unique to them and how they have contributed to our school community during the year.</p>
<ul style="list-style-type: none"> <li>Unpack the use of pepeha and how this framework can be used across different cultures.</li> </ul>	<p>Students sharing who they are in the language that they identify with.</p>	<p>Term 1 - (Turangawaewae) pepeha template provided (adaptable for different levels) which gave teachers confidence to share their own mihi. Letter to whanau at the beginning of the year included teacher mihi - making connections to the school</p>

<ul style="list-style-type: none"> <li>• Provide opportunities for students to contribute and participate within our school community.</li> <li>• Further develop and implement the use of Whanau Groups across the school.</li> <li>• Greater promotion of language weeks and identification of different cultures across the school</li> <li>• Promotion of Pasifika group within the school.</li> <li>• Develop Te Puea Day to include community based positive actions.</li> <li>• Link to local heroes/ awards in assembly (Termly Te Puea Award)</li> <li>• Strengthen knowledge and links to Te Puea through visiting Te Puea marae.</li> <li>• Development of a school pepeha and visual history. History displayed in a prominent place in reception so that visitors can make a connection to our school.</li> </ul>	<p>Involvement in activities such as: Te Puea day, whānau group days, Buddy classes, Patrols and monitors.</p> <p>Involvement in activities such as: Whanau Sports, Whanau Points, Student Leaders,</p> <p>Whole school awareness of different cultures within our school and celebrating language weeks.</p> <p>Pasifika group establish and promoted within the school.</p> <p>All students involved in community actions during Te Puea Day</p> <p>Implement these throughout the year through assemblies</p> <p>Enrichment classes visiting Te Puea marae.</p> <p>Every student and staff member knows the school pepeha and history</p>	<p>community. Students were able to share their mihi in their own language either verbally or via visual presentation.</p> <p>Multiple opportunities have been provided to all students to participate as a member of the school community. Eg Whanau group activities, Te Puea Day, Production, Whanau Fun Day (student led), opportunity to lead at whole school assembly, leadership opportunities.</p> <p>Promotion through - whole school events eg: athletics, cross country, lunchtime games and assembly.</p> <p>Opportunity for lead teachers to work with student leaders in planning and organising school wide events.</p> <p>Different language weeks were identified and shared with staff throughout the year. This also sometimes involved the sharing of lesson ideas/learning experiences that could be incorporated into classroom programmes for that week. Different languages were also celebrated at this time through the recital of school kianga in the language of that week.</p> <p>Although acknowledgement of language weeks was evident in some classes, a Pasifika Group was not achieved this year.</p> <p>A barrier to this was being able to secure parent involvement and support during a suitable time.</p> <p>As a school we have continued to celebrate and develop Te Puea Day across teams.</p> <p>Social action - integrated with Turangawaewae Concept in Term 1.</p> <p>This did not happen this year. Continue to develop our relationship with Nga Hau e Wha to occur in 2023.</p> <p>Development of the whakapapa o te kura (working with Nga Hau e Wha Marae) to be displayed in reception.</p>
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### Overall Measure of Success - *Connected*

- Teachers can identify the way they have celebrated the cultures of students within their classrooms and applied an appropriate culturally responsive practice to meet the needs of students.
- All middle & senior students will be able to share one characteristic that is unique to them and how they have contributed to our school community during the year.
- All teachers can identify how they have celebrated the cultures of students within their classrooms. Varying understanding of culturally responsive practice to meet the needs of students.
- Majority of middle & senior students could share one characteristic that is unique to them and how they have contributed to our school community during the year.

### Outcome:

# Capable

“Growing capable participants in a changing world”



## Strategic Initiative 2022: Broaden teacher capability in literacy by consolidating and extending deliberate acts of teaching within writing and oral language.

Targeted Actions	Measures of Success	Outcome
<ul style="list-style-type: none"> <li>Establish consistency around Literacy Assessment practices with a lens on writing.</li> </ul>	<p>Teachers are able to talk about the purposes of assessment.</p> <p>Increased teacher confidence in forming OTJs and a moderation process</p>	<p>Significant work towards the second half of the year has focused on teachers developing consistent practices in making OTJ's and confidence in the decisions themselves and their peers are making. Actions that have led to this include:</p> <ul style="list-style-type: none"> <li>Introduction of the Child-speak Progressions.</li> <li>Introduction of Poetic and Transactions Writing Checkpoints.</li> <li>Introduction of the Hill Writing Exemplars.</li> <li>Meeting in teams and as a whole school to moderate.</li> <li>Greater time in team meetings talking about learners writing and next steps for progression.</li> <li>Increased time working with colleagues about their targetted learners in writing through co-plan model.</li> <li>Term focus on different genre areas. Team meetings at the start of each term to build teacher genre-specific knowledge using the exemplars and progression in each area.</li> </ul>
<ul style="list-style-type: none"> <li>Embed clarity around the components of an effective writing lesson</li> </ul>	<p>All teaching staff will be confident in delivering an effective writing lesson.</p>	<p>Clarity and consistency in the elements of effective writing lessons are improving school-wide. Actions that have led to this include:</p> <ul style="list-style-type: none"> <li>Staff unpacking of what a 'quality lesson' covers. Creation of Hill School Document outlining teacher actions before, during and after writing: <a href="#">Guided Writing Expectations</a></li> <li>Modelled lessons from Leitia</li> <li>Co-plan lessons</li> <li>Utilising Kid speak progressions in classrooms</li> <li>Data from the End of Year Teacher Survey supports this.</li> </ul> <p>Shift in practice evident across classrooms:</p> <ul style="list-style-type: none"> <li>Providing clearly explained LIs and co-construct specific SC using student speak language</li> <li>Using relevant models and exemplars alongside learners to ensure they know what the learning should look like</li> <li>Ensuring clarity about WHAT is to be learnt, HOW it will be learnt and WHY it is relevant for every lesson</li> </ul>
<ul style="list-style-type: none"> <li>Develop shared understandings of literacy demands across the levels</li> </ul>	<p>Teachers co-planning and co-teaching with buddies.</p>	<ul style="list-style-type: none"> <li>School wide co-Plan, co-teach lessons in term 3.</li> <li>Reflections added to Professional Growth Cycles</li> </ul>
<ul style="list-style-type: none"> <li>Increase active discussion about individuals' learning goals and their</li> </ul>	<p>Students and teachers articulating what they are</p>	<p>Clarity and consistency in the elements of effective writing lessons are improving school-wide. Actions that have led to this include:</p>

<p>purpose.</p>	<p>learning and why during a literacy lesson. Students providing evidence of self assessment of learning goals.</p>	<ul style="list-style-type: none"> <li>• Greater lens on student progression and data reflected in team meetings discussing learner progression and using Child Speak Progressions to highlight next steps for the learners.</li> <li>• Co-plan lessons</li> <li>• Data discussions for why certain cohorts are low.</li> <li>• Students are beginning to provide evidence of self assessment through the use of the Child-speak Progressions. Progressions are glued into writing books and students highlight the goals they are working on and have achieved. Success criteria is highlighted as evidence of the learning.</li> <li>• Conferencing with the teacher alongside and engaging in rich dialogue related to the specific goal is undertaken regularly.</li> </ul>
<ul style="list-style-type: none"> <li>• Staff and team meetings focusing on accelerative practices for target learners within literacy.</li> </ul>	<p>Using the GROWTH model and co-teaching buddies to reflect and fine tune practice for meeting the needs of our learners.</p>	<ul style="list-style-type: none"> <li>• Co-Plan, co-teach lessons in term 3 with time made during staff and Team meetings for planning, reflections and next steps.</li> <li>• Restructuring of team meetings to have a literacy focus every second team meeting.</li> </ul>
<ul style="list-style-type: none"> <li>• Increase use of student achievement data to monitor and identify needs and strengths.</li> </ul>	<p>Cohort data being used to identify and support learning needs.</p>	<ul style="list-style-type: none"> <li>• Sharing of data with classroom teachers each term to discuss successes and where there may be barriers to specific children's progress.</li> <li>• Kaahui Ako team regular analysis of writing data and deep dive shared with Leadership and Staff. <a href="#">OTJ Writing data term 3 update 2022</a></li> </ul>
<ul style="list-style-type: none"> <li>• Investigate ways of providing a range of opportunities for literacy learning within concept.</li> </ul>	<p>Literacy learning is not operating as a 'stand alone' time, but is integrated into concept. Capture student voice around their thoughts about writing and barriers to them.</p>	<p>Consistency school-wide in set genre's linking to Concept has been successful. Actions that have led to this include:</p> <ul style="list-style-type: none"> <li>• Literacy learning is not operating as a 'stand-alone' time but is integrated into Concept. <ul style="list-style-type: none"> <li>◦ Personal Recounts - Turangawaewae</li> <li>◦ Procedural texts of how technology/creative innovations - Innovation and Design</li> <li>◦ Information Reports of animals and environmental issues - Kaitiakitanga</li> <li>◦ Narratives - Journeys</li> </ul> </li> <li>• Student Voice survey at the beginning of the year captured barriers to writing and learners thoughts about writing.</li> </ul>
<ul style="list-style-type: none"> <li>• Explore use of digital tools to enhance, engage and support literacy practice.</li> </ul>	<p>A range of digital tools being used within the classroom. To support literacy pedagogy.</p>	<p>For learners:</p> <ul style="list-style-type: none"> <li>• Talk to text for older writers</li> <li>• Chromebook writing and publishing - learning to Type capital letters and different punctuation.</li> <li>• Devices are being used as learning tools to support learning.</li> <li>• Read/Write extensions used for dyslexic learners to proofread, edit and improve their writing.</li> <li>• Collaborative writing done on shared documents.</li> <li>• iPads being used for writing research, vocabulary enrichment, spelling and language</li> </ul> <p>For Teachers:</p> <ul style="list-style-type: none"> <li>• Creation of shared drive to store literacy artefacts.</li> </ul>
<ul style="list-style-type: none"> <li>• Utilise staff expertises and passion for literacy to lead workshops.</li> </ul>	<p>Literacy workshops being run by a variety of staff.</p>	<ul style="list-style-type: none"> <li>• Kaahui Ako team lead staff meetings - Tasks also lead by Leitia Rick and Jill presented notes from 'Boys in Literacy'</li> <li>• Sharing in Syndicate meetings by all Classroom Teachers</li> </ul>

## Overall Measure of Success - *Capable*

- End of year teacher survey indicates an increased confidence and ability to deliver quality written and oral language programmes.
- Students show improved achievement in Reading and Writing based on overall teacher judgement (student data compared to 2019 and 2020)
- End of year teacher survey indicates 95.5% of teachers feel confident to deliver quality written and oral language programmes.
- End of year student achievement in Reading and Writing indicates 2% decrease in Reading and 2% increase in Writing results compared to 2020 results.

## Outcome:



# Creative

*"Growing people who can think and act creatively"*



## Strategic Initiative 2022: Strengthen the delivery of Concepts that promote creativity & engagement

Targeted Actions	Measures of Success	Outcome
<ul style="list-style-type: none"> <li>Use of Mark Osborne to support Leadership team to develop their understanding and a shared vision of Concept programme.</li> </ul>	<p>Leadership team have a clear vision of what we want to achieve within our Concept programme and how learning can be structured</p>	<p>Ministry funded PLD hours were used to enable Mark Osborne to work directly with both the Leadership team and the staff with responsibilities for concept planning. A stronger understanding of our school wide plan and the development of clearer enduring understandings was achieved as a result of this planning time.</p>
<ul style="list-style-type: none"> <li>Staff meetings at the end of each term to plan the upcoming Concept.</li> </ul>	<p>Teachers have input and ownership of the term Concept and have collaborated on this plan.</p>	<p>Team meetings were used to develop term concept plans and gain greater collaboration. The involvement of our Concept leaders - Julie Brook, Tessa Wicks and Robyn Gate in the initial planning process resulted in teams having a stronger understanding of the process.</p>
<ul style="list-style-type: none"> <li>Inspire and engage the teachers with the Concept programme.</li> </ul>	<p>Teachers excited and enthusiastic about the current Concept. A range of 'wow' moments are used during a concept plan.</p>	<p>Feedback from end of year teacher survey indicated that 81% of teachers felt more confident in delivering a creative and engaging Concept programme. An amazing 86% of teachers felt they had provided authentic experiences for their learners during the year. The</p>
<ul style="list-style-type: none"> <li>Provide multiple opportunities for creativity and hands on learning where higher order thinking is required.</li> </ul>	<p>Classroom evidence of higher order thinking and hands on learning.</p>	<p>End of year survey indicated that 79% of teachers felt that they provided multiple opportunities for creativity and hands on learning where higher order thinking is required.</p>
<ul style="list-style-type: none"> <li>Develop the use of authentic experiences for learning. Connection with performance tasks and real world problems.</li> </ul>	<p>Authentic experiences embedded within concept plans. Performance tasks structured using the higher order thinking verbs.</p>	<p>A significant focus was placed on planning and delivering authentic experiences within Concept plans. This was reflected with teachers indicating that this was a highlight within specific Concepts. The use of a performance task as a summative assessment of student has been discussed and developed during the year. The use of authentic experiences for students to apply their knowledge. Experiences such as rubbish audits generated interest and passion within students.</p>
<ul style="list-style-type: none"> <li>Multiple opportunities for students to share new learning and creations with others.</li> </ul>	<p>Students sharing learning and creations at assemblies and school social media. Regular sharing opportunities across the school through buddy classes.</p>	<p>Whole school presentations were delivered by students. These presentations focused on what they had learnt and experiences they have had. Students were proud to share this information. Buddy sharing day occurred in at the end of Term 3. This allowed students to share what they had learnt / discovered with students from another class.</p>

<ul style="list-style-type: none"> <li>Regular sharing of classroom pedagogy to promote and increase higher order thinking. Staff meetings and Team meetings</li> </ul>	<p>Dedicated Staff meetings and Team meeting time given to share ways to promote higher order thinking in the classroom.</p>	<p>Discussions of possible higher order thinking activities were held as part of the concept planning process. Dedicated time within staff meetings did not occur due time constraints.</p>
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<p><b>Overall Measure of Success - Creative</b></p>	<ul style="list-style-type: none"> <li>End of year teacher survey indicates increased confidence and ability to deliver a creative and engaging Concept programme.</li> <li>Student's voice identifies 'wow' moments of learning within the concept programme during the year.</li> </ul>
<p><b>Outcome:</b></p>	<ul style="list-style-type: none"> <li>81% of teachers believed their confidence and ability to deliver a creative and engaging Concept programme had increased during the year.</li> <li>Majority of students could clearly identify their favourite 'wow' moment during Concept.</li> </ul>

# Resources & Property Plan



	2021	2022	2023	2024	2025
<b>Buildings - 5 Year Property Agreement</b>	<ul style="list-style-type: none"> <li>Room 23 &amp; 24 internal refurbishment.</li> <li>Construction of central courtyard area between staffroom block and Sizemore block. (SIP Funding)</li> <li>Installation of new artificial turf on top field - (SIPs funding )</li> <li>Re-roofing admin and resource room</li> </ul>	<ul style="list-style-type: none"> <li>Installation of heat pumps within office area. (TBC)</li> <li>Development of new 5YA programme</li> <li>Refurbishment of Rooms 20,21 &amp; 22</li> </ul>	<ul style="list-style-type: none"> <li>Refurbishment of Room 28 &amp; 29</li> <li>Sizemore block toilets</li> </ul>	<ul style="list-style-type: none"> <li>Refurbishment of Room 27</li> </ul>	<ul style="list-style-type: none"> <li>Refurbishment of Rooms 8-11</li> </ul>
<b>Board &amp; Community Funded Projects</b>	<ul style="list-style-type: none"> <li>Installation of boundary fencing along Ward Street.</li> <li>Replacement of part of Senior playground (\$40,000)</li> </ul>	<ul style="list-style-type: none"> <li>Installation of large doors at end of hall (approx cost - \$30,000)</li> <li>Refreshing and replacement of junior playground</li> <li>Waharoa Construction - (approx cost - \$30,000</li> <li>Pool - new Shade Area (approx cost - \$10,000k</li> </ul>	<ul style="list-style-type: none"> <li>Construction of junior sensory courtyard area outside room 12</li> <li>Hall entrance courtyard area.</li> </ul>	<ul style="list-style-type: none"> <li>Swimming pool fence replacement</li> </ul>	<ul style="list-style-type: none"> <li>Room 1-4 covered area</li> </ul>
<b>Equipment</b>	<ul style="list-style-type: none"> <li>iPads for all Year 1 classes.</li> <li>Replacement of TA/ESOL iPads.</li> <li>Senior chromebook replacement</li> <li>Additional charging trolleys.</li> <li>Server replacement</li> </ul>	<ul style="list-style-type: none"> <li>Replacement of middle school iPads</li> <li>Middle chromebook replacement</li> <li>SNUP Upgrade</li> <li>Data projector replacement as per plan.</li> </ul>	<ul style="list-style-type: none"> <li>Replacement of junior iPads</li> <li>Senior chromebook replacement</li> </ul>	<ul style="list-style-type: none"> <li>Replacement of middle iPads</li> <li>Middle chromebook replacement</li> </ul>	<ul style="list-style-type: none"> <li>Replacement of robotice/IT tinker time box equipment.</li> <li>iPad replacement as per plan</li> <li>Chromebook replacement as per plan</li> </ul>
<b>Cyclical Painting Programme</b>	<ul style="list-style-type: none"> <li>Block 11 Room 5</li> <li>Block 12 Room 23 &amp; 24.</li> </ul>	<ul style="list-style-type: none"> <li>Block 16 Library &amp; staffroom</li> </ul>	<ul style="list-style-type: none"> <li>Block 8</li> <li>Block 6</li> </ul>	<ul style="list-style-type: none"> <li>Block 9</li> </ul>	<ul style="list-style-type: none"> <li>Block 11</li> <li>Block 3</li> </ul>
<b>Admin &amp; Communications</b>	<ul style="list-style-type: none"> <li>Staff handbook</li> <li>Professional Growth Cycle</li> <li>Health &amp; Safety documents</li> </ul>	<ul style="list-style-type: none"> <li>Digital signage</li> <li>Classroom signage and numbering</li> <li>Vaccination registers</li> </ul>	<ul style="list-style-type: none"> <li>Digital use agreement</li> </ul>	<ul style="list-style-type: none"> <li>Review of Welcome to Hill booklet</li> </ul>	<ul style="list-style-type: none"> <li>Staff handbook</li> </ul>

# Systems & Processes Plan



Targeted Actions	Desired outcome	Outcome
<ul style="list-style-type: none"> <li>Maths Overview Implementation</li> </ul>	<p>A consistent curriculum delivery plan for mathematics is being implemented across the middle and senior teams</p>	<p>A maths delivery plan was introduced to middle and senior teams during the year. This plan was used by the majority of teachers in the middle and senior area to organise the sequence of maths concepts during the year. Further work is needed to ensure this is consistent across the teams.</p>
<ul style="list-style-type: none"> <li>Review of Behaviour Management plan &amp; policy</li> </ul>	<p>A clear and consistent behaviour management plan be adopted across the school. This plan will have been developed through consultation with all community stakeholders.</p>	<p>Several staff meetings were held to unpack the process for responding to behavioural incidents. A Mānakitanga policy was developed during Term 3 to outline our kaupapa for responding to behaviour. This policy was shared with both staff and the community for their consultation.</p>
<ul style="list-style-type: none"> <li>Review parent communication apps &amp; channels</li> </ul>	<p>Review of current communication channels - Classdojo, Facebook, email to assess parent participation and purpose.</p>	<p>A review of the current communication channels - Classdojo, Facebook, email was done as part of our community consultation. 88% of respondents agreed or strongly agreed with the statement that Pukekohe Hill School communicates effectively with whānau.</p>
<ul style="list-style-type: none"> <li>Alternative Distance Learning plan</li> </ul>	<p>Distance Learning plan reviewed and refined using feedback from stakeholders. Agility within the school programme to pivot to a Distance Learning programme if and when required.</p>	<p>A range of distance learning activities were used during the year to accommodate different situations and needed. High rates of student absence in Term 1 &amp; 2 required classroom programmes to be flexible and accommodate student absence. The use of online learning programmes enable quick and easy solutions to unplanned absence.</p>
<ul style="list-style-type: none"> <li>New Entrant enrolment &amp; testing process</li> </ul>	<p>The enrolment process reviewed with a particular focus on the process for enrolling new entrant students. The process will be efficient and purposeful. A review of the new entrant testing process will also be incorporated into this review.</p>	<p>Significant changes were made to the enrolment process for all students. An online enrolment solution was developed in partnership with Etap. This allowed parents to complete an online enrolment and submit required documents prior to the enrolment meeting. A review of New Entrant testing process was also completed. The focus was on streamlining this process and making sure the information gathered was purposeful and relevant to learning and teaching.</p>

## Independent Auditor's Report

### To the Readers of Pukekohe Hill School's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Pukekohe Hill School's (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

### **Responsibilities of the Board for the financial statements**

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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



**Darren Wright**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Auckland, New Zealand