



Pine Hill School Est. 1872

'Reaching for the Top!'

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 3801

Principal: Melissa Ward

School Address: 11 Hislop Street, Pine Hill, Dunedin 9010

School Phone: 03 473 9148

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Accountant / Service Provider:

**Solutions &
Services**
Collaborative School Administration

PINE HILL SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
18 - 20	Independent Auditor's Report

Pine Hill School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Anne Hawkins

Full Name of Presiding Member

Melissa Ward

Full Name of Principal

A. Hawkins

Signature of Presiding Member

M

Signature of Principal

28/05/2026

Date:

28/05/2026

Date:

Pine Hill School Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Amie Hawkins	Presiding Member	Elected	Sep 2028
Melissa Ward	Principal	ex Officio	
Janine Little	Parent Representative	Elected	Sep 2025
Garthruth Ganaii	Parent Representative	Selected	Sep 2025
Fadi Matar	Parent Representative	Elected	Oct 2026
Stephanie Bryan	Parent Representative	Selected	Oct 2026
Tylah Visser	Parent Representative	Elected	Sept 2028
Samantha Hector	Parent Representative	Elected	Sept 2028
Valentina Alvarez Farias	Staff Representative	Selected	Sept 2028

Pine Hill School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	909,858	706,008	716,317
Locally Raised Funds	3	24,721	23,450	20,064
Interest		1,218	4,000	6,818
Total Revenue		935,797	733,458	743,199
Expense				
Locally Raised Funds	3	4,124	4,910	4,276
Learning Resources	4	551,459	442,553	407,496
Administration	5	135,315	128,128	114,174
Interest		460	700	633
Property	6	203,591	175,273	175,082
Loss on Disposal of Property, Plant and Equipment		609	-	-
Total Expense		895,558	751,564	701,661
Net Surplus / (Deficit) for the year		40,239	(18,106)	41,538
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		40,239	(18,106)	41,538

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

Pine Hill School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		84,983	84,983	41,523
Total comprehensive revenue and expense for the year		40,239	(18,106)	41,538
Contribution - Furniture and Equipment Grant		-	-	1,922
Distributions to the Ministry of Education	13	(2,621)	(2,600)	-
Equity at 31 December		122,601	64,277	84,983
Accumulated comprehensive revenue and expense		122,601	64,277	84,983
Equity at 31 December		122,601	64,277	84,983

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.

Pine Hill School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	220,604	130,657	145,062
Accounts Receivable	8	51,228	27,697	27,697
GST Receivable		-	9,535	9,535
Prepayments		24,751	5,686	5,686
Funds Receivable for Capital Works Projects	13	-	5,306	5,306
		<u>296,583</u>	<u>178,881</u>	<u>193,286</u>
Current Liabilities				
GST Payable		3,471	-	-
Accounts Payable	10	56,622	60,049	60,049
Provision for Cyclical Maintenance	11	35,563	18,805	23,420
Finance Lease Liability	12	2,742	2,701	2,701
Funds held for Capital Works Projects	13	78,918	16,131	16,131
		<u>177,316</u>	<u>97,686</u>	<u>102,301</u>
Working Capital Surplus		119,267	81,195	90,985
Non-current Assets				
Property, Plant and Equipment	9	57,871	57,229	61,030
		<u>57,871</u>	<u>57,229</u>	<u>61,030</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	11	51,198	70,740	63,625
Finance Lease Liability	12	3,339	3,407	3,407
		<u>54,537</u>	<u>74,147</u>	<u>67,032</u>
Net Assets		<u>122,601</u>	<u>64,277</u>	<u>84,983</u>
Equity		<u>122,601</u>	<u>64,277</u>	<u>84,983</u>

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

Pine Hill School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		310,865	280,620	261,059
Locally Raised Funds		24,399	23,450	19,510
Goods and Services Tax (net)		13,006	-	(38,856)
Payments to Employees		(131,165)	(131,260)	(78,771)
Payments to Suppliers		(171,893)	(173,216)	(114,974)
Interest Paid		(460)	(700)	(633)
Interest Received		1,218	4,000	6,818
Net cash from Operating Activities		45,970	2,894	54,153
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		1,433	-	-
Purchase of Property Plant & Equipment		(16,859)	(14,699)	(13,212)
Net cash (to) Investing Activities		(15,426)	(14,699)	(13,212)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,922
Distributions to the Ministry of Education		(2,621)	(2,600)	-
Finance Lease Payments		(2,079)	-	(1,944)
Funds Administered on Behalf of Other Parties		49,698	-	(19,555)
Net cash from/(to) Financing Activities		44,998	(2,600)	(19,577)
Net increase/(decrease) in cash and cash equivalents		75,542	(14,405)	21,364
Cash and cash equivalents at the beginning of the year	7	145,062	145,062	123,698
Cash and cash equivalents at the end of the year	7	220,604	130,657	145,062

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

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

Pine Hill School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

Pine 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.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 11.

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 9.

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 12. Future operating lease commitments are disclosed in note 18b.

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.

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

1.8. Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources, are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	5-15 years
Information and Communication Technology	2-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.9. 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 asset's recoverable service amount. An impairment loss is recognised as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the School engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in 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.

1.10. 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.

1.11. 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, 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.

1.12. Revenue Received in Advance

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

1.13. Funds held for Capital Works

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

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

1.14. 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 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.15. 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 initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

1.16. 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.

1.17. Budget Figures

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

1.18. Services received in-kind

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

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	307,613	275,720	234,753
Teachers' Salaries Grants	404,103	274,995	320,471
Use of Land and Buildings Grants	128,908	100,293	109,511
Ka Ora, Ka Ako - Healthy School Lunches Programme	60,145	50,000	47,038
Other Government Grants	9,089	5,000	4,544
	<u>909,858</u>	<u>706,008</u>	<u>716,317</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	1,877	7,400	5,714
Fees for Extra Curricular Activities	1,982	1,500	2,010
Trading	1,813	3,200	2,269
Fundraising and Community Grants	8,634	6,850	4,298
Other Revenue	10,415	4,500	5,773
	<u>24,721</u>	<u>23,450</u>	<u>20,064</u>
Expense			
Extra Curricular Activities Costs	2,197	1,650	2,343
Trading	1,580	3,100	1,870
Fundraising and Community Grant Costs	347	160	63
	<u>4,124</u>	<u>4,910</u>	<u>4,276</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>20,597</u>	<u>18,540</u>	<u>15,788</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	23,971	29,548	23,441
Information and Communication Technology	2,800	2,800	1,727
Employee Benefits - Salaries	497,306	371,355	362,867
Staff Development	6,199	20,200	820
Depreciation	21,123	18,500	18,557
Other Learning Resources	60	150	84
	<u>551,459</u>	<u>442,553</u>	<u>407,496</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,053	10,053	7,729
Board Fees and Expenses	3,383	3,470	2,862
Operating Leases	1,103	3,850	641
Other Administration Expenses	19,773	22,900	18,827
Employee Benefits - Salaries	28,151	26,000	26,263
Insurance	7,802	7,000	5,960
Service Providers, Contractors and Consultancy	4,905	4,855	4,854
Ka Ora, Ka Ako - Healthy School Lunches Programme	60,145	50,000	47,038
	<u>135,315</u>	<u>128,128</u>	<u>114,174</u>

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	16,800	17,000	15,209
Cyclical Maintenance	11,166	19,500	10,719
Heat, Light and Water	7,601	7,100	7,487
Rates	5,522	5,000	4,692
Repairs and Maintenance	10,929	6,850	7,179
Use of Land and Buildings	128,908	100,293	109,511
Employee Benefits - Salaries	7,996	9,000	8,692
Other Property Expenses	14,669	10,530	11,593
	<u>203,591</u>	<u>175,273</u>	<u>175,082</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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	220,604	130,657	145,062
Cash and cash equivalents for Statement of Cash Flows	<u>220,604</u>	<u>130,657</u>	<u>145,062</u>

Of the \$220,604 Cash and Cash Equivalents, \$78,918 is subject to restrictions for the following reasons:

- \$78,918 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 13

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	15	15	15
Receivables from the Ministry of Education	8,496	3,898	3,898
Teacher Salaries Grant Receivable	42,717	23,784	23,784
	<u>51,228</u>	<u>27,697</u>	<u>27,697</u>
Receivables from Exchange Transactions	15	15	15
Receivables from Non-Exchange Transactions	51,213	27,682	27,682
	<u>51,228</u>	<u>27,697</u>	<u>27,697</u>

9. Property, Plant and Equipment

	Opening Balance	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	(NBV)					
2025	\$	\$	\$	\$	\$	\$
Building Improvements	6,350	-	-	-	(1,416)	4,934
Furniture and Equipment	28,590	5,504	(367)	-	(7,280)	26,447
Information and Communication Technology	15,060	11,356	(1,558)	-	(8,920)	15,938
Leased Assets	5,747	2,825	-	-	(2,821)	5,751
Library Resources	5,283	321	(117)	-	(686)	4,801
	<u>61,030</u>	<u>20,006</u>	<u>(2,042)</u>	<u>-</u>	<u>(21,123)</u>	<u>57,871</u>

The net carrying value of furniture and equipment held under a finance lease is \$5,751 (2024: \$5,747)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	89,113	(84,179)	4,934	89,113	(82,763)	6,350
Furniture and Equipment	92,287	(65,840)	26,447	90,212	(61,622)	28,590
Information and Communication Technology	69,139	(53,201)	15,938	94,719	(79,659)	15,060
Leased Assets	11,293	(5,542)	5,751	11,225	(5,478)	5,747
Library Resources	31,154	(26,353)	4,801	31,533	(26,250)	5,283
Balance at 31 December	292,986	(235,115)	57,871	316,802	(255,772)	61,030

10. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	2,837	27,544	27,544
Accruals	10,053	7,729	7,729
Banking Staffing Overuse	-	100	100
Employee Entitlements - Salaries	43,120	24,023	24,023
Employee Entitlements - Leave Accrual	612	653	653
	56,622	60,049	60,049
Payables for Exchange Transactions	56,622	60,049	60,049
	56,622	60,049	60,049

The carrying value of payables approximates their fair value.

11. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	87,045	87,045	84,413
Increase/(decrease) to the Provision During the Year	11,166	19,500	10,719
Use of the Provision During the Year	(11,450)	(17,000)	(8,087)
Provision at the End of the Year	86,761	89,545	87,045
Cyclical Maintenance - Current	35,563	18,805	23,420
Cyclical Maintenance - Non current	51,198	70,740	63,625
	86,761	89,545	87,045

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

12. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	3,153	3,100	3,100
Later than One Year	3,658	3,658	3,658
Future Finance Charges	(730)	(650)	(650)
	6,081	6,108	6,108
Represented by:			
Finance lease liability - Current	2,742	2,701	2,701
Finance lease liability - Non current	3,339	3,407	3,407
	6,081	6,108	6,108

13. 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, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Block 1 Fitout and Relocation RTL - 244799	16,131	25,600	(5,078)	-	36,653
Staff Toilet Plumbing - 251253	(5,306)	5,306	-	-	-
LSPM Fencing - 252099	-	27,196	(29,817)	2,621	-
Refurbish BLENNZ & Ko Taku Staff Relocation - 255597	-	18,000	(6,833)	-	11,167
Shed Replacement -255878	-	32,098	(1,000)	-	31,098
Totals	10,825	108,200	(42,728)	2,621	78,918

Represented by:

Funds Held on Behalf of the Ministry of Education 78,918

The LSPM Fencing costs exceeded Ministry funding, and therefore, the Board provided \$2,621 of funding to complete and close out the project from retained surpluses. The \$2,621 was treated as a donation to the Ministry of Education via a distribution through equity.

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Block 1 Fitout and Relocation RTL - 244799	280,384	468,980	(733,233)	-	16,131
Exterior Door Storm Damage -244934	-	6,917	(6,917)	-	-
Staff Toilet Plumbing -251253	-	-	(5,306)	-	(5,306)
Totals	280,384	475,897	(745,456)	-	10,825

Represented by:

Funds Held on Behalf of the Ministry of Education 16,131
Funds Receivable from the Ministry of Education (5,306)

14. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

15. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members and the Principal.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,725	2,745
<i>Leadership Team</i>		
Remuneration	151,877	135,072
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	154,602	137,817

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 -110	-	-
	-	-

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

16. 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 the number of persons to whom all or part of that total was payable was as follows:

	2025 Actual	2024 Actual
Total	\$ -	\$ -
Number of People	-	-

17. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

18. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$71,317 (2024: \$51,174) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Block 1 Fitout & Relocation RTL - 244799	36,653
Shed Roof Replacement - 255878	34,664
Total	71,317

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 13.

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

19. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	220,604	130,657	145,062
Receivables	51,228	27,697	27,697
Total financial assets measured at amortised cost	<u>271,832</u>	<u>158,354</u>	<u>172,759</u>

Financial liabilities measured at amortised cost

Payables	56,622	60,049	60,049
Finance Leases	6,081	6,108	6,108
Total financial liabilities measured at amortised cost	<u>62,703</u>	<u>66,157</u>	<u>66,157</u>

20. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PINE HILL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Pine Hill School (the School). The Auditor-General has appointed me, Heidi Rautjoki, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 May 2026. This is the date at which our opinion is expressed.

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 audit 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 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 the Board intends to close or merge the School, or has no realistic alternative but to do so.

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



Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.



The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

A handwritten signature in blue ink, appearing to read "H. Rautjoki".

Heidi Rautjoki
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand

Pine Hill School Annual Report 2025



Pine Hill
School Est. 1872

'Reaching for the Top!'

AIMING HIGH

RESPECT

RESPONSIBILITY

Table of Contents

Analysis of Variance 2025	3-6
Pine Hill School Student Achievement Reporting 2025	7-13
Good Employer Statement 2025	14-16
Kiwi Sport Funding	17



Analysis of Variance 2025

School Name:	Pine Hill School Dunedin	School Number:	3801
Strategic Aim:	All students progressing and achieving as part of a community of learners		
Annual Aim:	<ol style="list-style-type: none"> 1. To have all students make progress in their reading for the period January – December 2025 2. To have all students make progress in their writing for the period January – December 2025 3. To have all students make progress in their maths for the period January – December 2025 		
Targets 2025:	<p><u>Reading Targets</u></p> <p style="color: red;">A. That 80% (10/12) of students working towards the expected curriculum level, will be working at or above the expected level by December 2025</p> <p><u>Writing Targets</u></p> <p style="color: red;">B. That 80% (8/10) of year 1-3 students working towards the expected curriculum level, will be working at or above the expected level by December 2025</p> <p style="color: red;">C. That 100% (9/9) year 4-6 students working towards the expected curriculum level, will be working at or above the expected level by December 2025</p>		
Baseline Data (2024):	<p><u>2025 Reading</u></p> <ul style="list-style-type: none"> - Two students were working well below their expected curriculum level and 10 students were working towards their expected curriculum level in reading <p><u>2025 Writing</u></p> <ul style="list-style-type: none"> - A) Ten students from year 1-6 were working towards their expected curriculum level in writing - B) Nine year 4-6 students were working towards their expected curriculum level in writing 		

Actions <i>What did we do?</i>	Outcomes <i>What Happened</i>	Reasons for Variance <i>Why did it happen?</i>
<p><u>READING TARGET</u></p> <ul style="list-style-type: none"> ● Four classrooms operating for 2025 from term 2 which allowed small class sizes. Junior Learning Team had two teachers from start of term one then split into two classes beginning of term 2. ● Structured Literacy approach used across the school - iDeaL across all classes. All staff undertook 6 months PLD in this approach. ● Reviewed good practice ● Implementation of student needs register to set goals/track achievement/next steps ● Target students discussed regularly at staff meeting - what is going well, what more can we be doing. All discussion documented. ● Analysed achievement data ● High expectations ● Students involved in setting goals and next steps in their learning ● Teachers observing SL reading being taught in other schools ● Teachers having good knowledge of their students. ● Strong Mentor programme for PRT teachers ● Had assistance from outside professionals LSC (trained iDeaL facilitator), PLD providers to help with our reading programmes. These professionals helped students with needs, and teachers. ● Reading programmes evaluated and discussed regularly ● Teacher aide/volunteers assisting in class ● Buddy reading twice per week 	<p><u>READING TARGET</u></p> <ul style="list-style-type: none"> - That 80% (10/12) of students working towards the expected curriculum level, will be working at or above the expected level by December 2025 <p><i>Of ten identified students:</i></p> <ul style="list-style-type: none"> - Five (56%) of students did not meet this target - Four (44%) of students have met this target 	<p><u>READING TARGET</u></p> <ul style="list-style-type: none"> ● Using an evidence based approach across the school for teaching literacy - iDeaL ● Continuation of structured literacy across the school with three new teachers. Lots of new learning in reading for them on top of everything else involved in the profession. ● Teacher aides assisting students at reading time in all classrooms and Buddy Reading x2 weekly ● Some good classroom teaching programmes for reading and teacher pedagogy improving in the iDeaL approach. ● Confidence in student's own reading ability has grown ● Strong mentor programme. 2025 saw one first year and two second year teachers employed. Principal mentored two second year teachers as she participated in the PLD for iDeaL and experienced teacher mentored first year teacher. ● The deliberate, purposeful and meaningful discussion around all target students in staff meetings and informally – what is going well for these students, what more can we do etc, was very beneficial. We all take ownership of students in our school. ● Students having more experiences and being able to relate this to reading ● Collaboration as a staff ● Teacher capability around making OTJs increasing ● Support from home with reading homework being completed, or not completed by those that did not meet the target

WRITING TARGET

- Four classrooms operating for 2025 from term 2 which allowed small class sizes. Junior Learning Team had two teachers from start of term one then split into two classes beginning of term 2.
- Structured Literacy approach used across the school - iDeal across all classes. All staff undertook 6 months PLD in this approach.
- Reviewed good practice
- Implementation of student needs register to set goals/track achievement/next steps
- Target students discussed regularly at staff meeting - what is going well, what more can we be doing. All discussion documented.
- Analysed achievement data
- High expectations
- Students involved in setting goals and next steps in their learning
- Teachers observing writing being taught in other schools
- Where possible, provided education outside the classroom, and at school experiences for the students to write about
- Strong Mentor programme for PRT teachers
- Had assistance from outside professionals LSC (trained iDeal facilitator), PLD providers to help with our reading programmes. These professionals helped students with needs, and teachers.
- Writing programmes evaluated and discussed regularly
- Teacher aide/volunteers assisting in class
- Teachers required to use the writing process when teaching writing. This includes analysing samples, modelling good writing, shared writing that includes showing how to craft and edit work.
- Moderated using E-AsTTle writing rubric
- Students having the opportunity to use devices to help with barriers to their writing e.g. read to write app on Chromebooks.
- A variety of technology being used by students for writing eg Apple Macs, Chromebooks, iPads

WRITING TARGET

A) That 80% (8/10) of year 1-3 students working towards the expected curriculum level, will be working at or above the expected level by December 2025

Of ten identified students:

- *Four (40%) of students did not meet this target*
- *six (60%) of students met this target*

B) That 100% (9/9) year 4-6 students working towards the expected curriculum level, will be working at or above the expected level by December 2025

Of nine identified students:

- *Seven (78%) of students did not meet this target*
- *two (12%) of students met this target*

WRITING TARGET

- Using an evidence based approach across the school for teaching literacy - iDeal
- Continuation of structured literacy across the school with three new teachers. Lots of new learning in literacy for them on top of everything else involved in the profession.
- New learnings in structured literacy at reading time were transferred into the writing programme
- Strong mentor programme for three PRTs
- Stations being used for writing in the classrooms
- Teacher aides assisting students at writing time in all classrooms
- Writing moderation, teacher knowledge around the dimensions of E-AsTTle increasing
- The deliberate, purposeful and meaningful discussion around all target students in staff meetings and informally – what is going well for these students, what more can we do etc, was very beneficial. We all take ownership of students in our school.
- Integration of writing across the curriculum
- Collaboration as a staff
- Teacher capability around making OTJs increasing
- Inconsistency in teaching writing programmes across the school
- Writing process being new for teachers, takes time to embed
- Students having a poor and lazy attitude towards writing and wanting an adult to do the work for them
- Undiagnosed learning difficulties
- Students who did not meet the target were not taking on board feedback to improve their writing
- Students just wanted to get the job done instead of recrafting their work to make it better
- Students not taking accountability for their work

Evaluation

Where to next?

- Small class sizes in 2026
- Continuing with the iDeaL Approach for structured literacy
- Valentina training in Tier 2 and 3 iDeaL Structured Literacy Specialist Support teaching. Small tier 2 and 3 groups from across the school will be working with Valentina, daily, for extra support in literacy. Valentina will be completing online training to help support the implementation of this programme early term 2 and it goes for a year.
- Teacher aide support continuing in 2026
- It is another big year of change in 2026 and I have to be mindful of the workload on teaching staff and myself
- Ensure consistency in explicit teaching approaches in all curriculum areas, across the school.
- Ensure teaching staff are clear of my expectations around good, solid classroom teaching
- Continue the mahi we have done in aligning assessment practices with our new pedagogy and instructional approaches
- Be realistic around goals
- Professional Growth Cycle - staff goals will include areas of the annual plan e.g. iDeaL SL, Numicon for maths
- Continue our excellent collaboration as teachers, and with our students
- Continue our positive home/school relationships
- Learning Support Coordinator involvement. This continues to be very beneficial right across the school for staff and students.
- IEPs set up and implemented for those that are at risk of being well below expected levels
- Being aware of the impacts outside of school affecting our students
- Support for our students including through the Counselors in Schools Programme, LSC, Social Worker in Schools programme, RTLB, OT, SLT
- Consulting with the board around funding staffing to help meet needs of students and staff

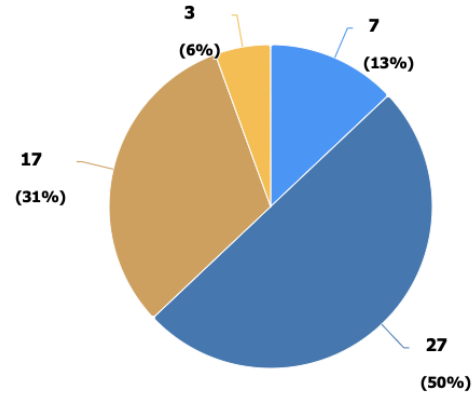
Student Achievement Reporting 2025 - ALL COHORTS

<p><i>Reading</i></p>	<div style="text-align: center;"> <p>Reading T4 - 2025 - Pie Chart</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Count</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Exceeding</td> <td>9</td> <td>17%</td> </tr> <tr> <td>Expected</td> <td>28</td> <td>52%</td> </tr> <tr> <td>Working towards</td> <td>12</td> <td>22%</td> </tr> <tr> <td>Well Below</td> <td>5</td> <td>9%</td> </tr> </tbody> </table> </div>	Category	Count	Percentage	Exceeding	9	17%	Expected	28	52%	Working towards	12	22%	Well Below	5	9%	<ul style="list-style-type: none"> - 5 (9%) of students are working well below their expected curriculum levels for reading - 12 (22%) of students are working towards meeting their expected curriculum levels for reading - 28 (52%) of students are working at their expected curriculum level for reading - 9 (17%) of students are exceeding their expected levels for reading <p><i>31% of students are well below or working towards their expected curriculum level for reading</i></p> <p><i>69% of students are working at their expected curriculum level or exceeding it for reading</i></p>
Category	Count	Percentage															
Exceeding	9	17%															
Expected	28	52%															
Working towards	12	22%															
Well Below	5	9%															
<p><i>Writing</i></p>	<div style="text-align: center;"> <p>Writing T4 - 2025 - Pie Chart</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Count</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Exceeding</td> <td>8</td> <td>15%</td> </tr> <tr> <td>Expected</td> <td>20</td> <td>37%</td> </tr> <tr> <td>Working towards</td> <td>21</td> <td>39%</td> </tr> <tr> <td>Well Below</td> <td>5</td> <td>9%</td> </tr> </tbody> </table> </div>	Category	Count	Percentage	Exceeding	8	15%	Expected	20	37%	Working towards	21	39%	Well Below	5	9%	<ul style="list-style-type: none"> - 5 (9%) of students are working well below their expected curriculum levels for writing - 21 (39%) of students are working towards meeting their expected curriculum levels for writing - 20 (37%) of students are working at their expected curriculum level for writing - 8 (15%) of students are exceeding their expected levels for writing <p><i>48% of students are well below or working towards their expected curriculum level for writing</i></p> <p><i>52% of students are working at their expected curriculum level or exceeding it for writing</i></p>
Category	Count	Percentage															
Exceeding	8	15%															
Expected	20	37%															
Working towards	21	39%															
Well Below	5	9%															

Maths



Mathematics T4 - 2025 - Pie Chart



- 3 (6%) of students are working well below their expected curriculum levels for maths
- 17 (31%) of students are working towards meeting their expected curriculum levels for maths
- 27 (50%) of students are working at their expected curriculum level for maths
- 7 (13%) of students are exceeding their expected levels for maths

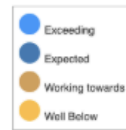
37% of students are well below or working towards their expected curriculum level for maths

63% of students are working at their expected curriculum level for maths or exceeding it

Student Achievement Reporting 2025 - Male/Female: READING

Reading

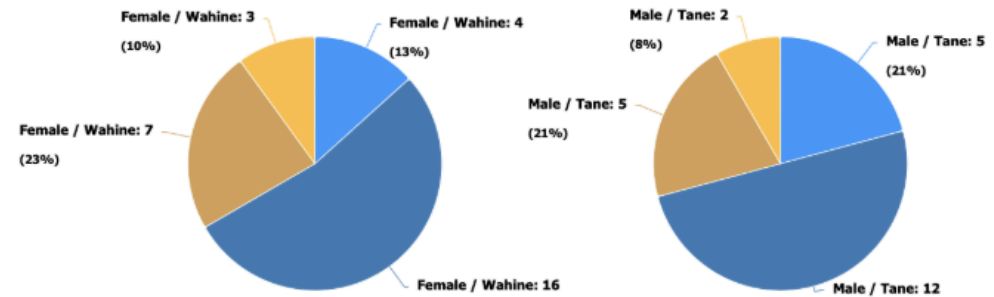
Male/Female



Reading T4 - 2025 - Pie Chart

Split By: Gender

Filtered By



	Female	Male
Well below	3 (10%)	2 (8%)
Working towards	7 (23%)	5 (21%)
Expected	16 (53%)	12 (50%)
Exceeding	4 (13%)	5 (21%)
Total	30	24

Student Achievement Reporting 2025 - Male/Female: WRITING

Writing

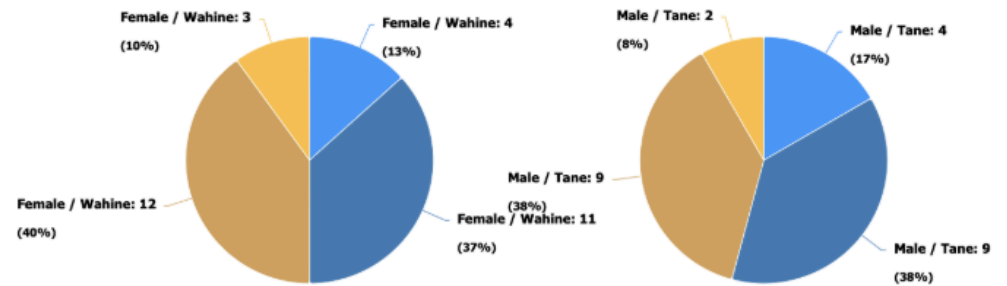
Male/Female



Writing T4 - 2025 - Pie Chart

Split By: Gender

Filtered By

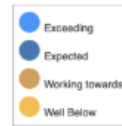


	Female	Male
Well below	3 (10%)	2 (8%)
Working towards	12 (40%)	9 (38%)
Expected	11 (37%)	9 (38%)
Exceeding	4 (13%)	4 (17%)
Total	30	24

Student Achievement Reporting 2025 - Male/Female: MATHS

Maths

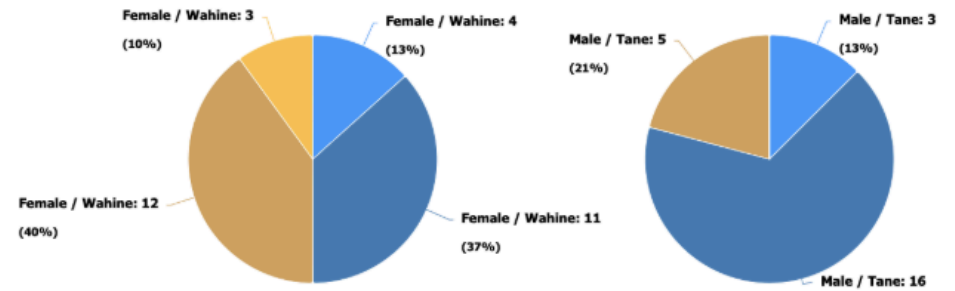
Male/Female



Mathematics T4 - 2025 - Pie Chart

Split By: Gender

Filtered By



	Female	Male
Well below	3 (10%)	-
Working towards	12 (40%)	5 (20%)
Expected	11 (37%)	16 (67%)
Exceeding	4 (13%)	3 (13%)
Total	30	24

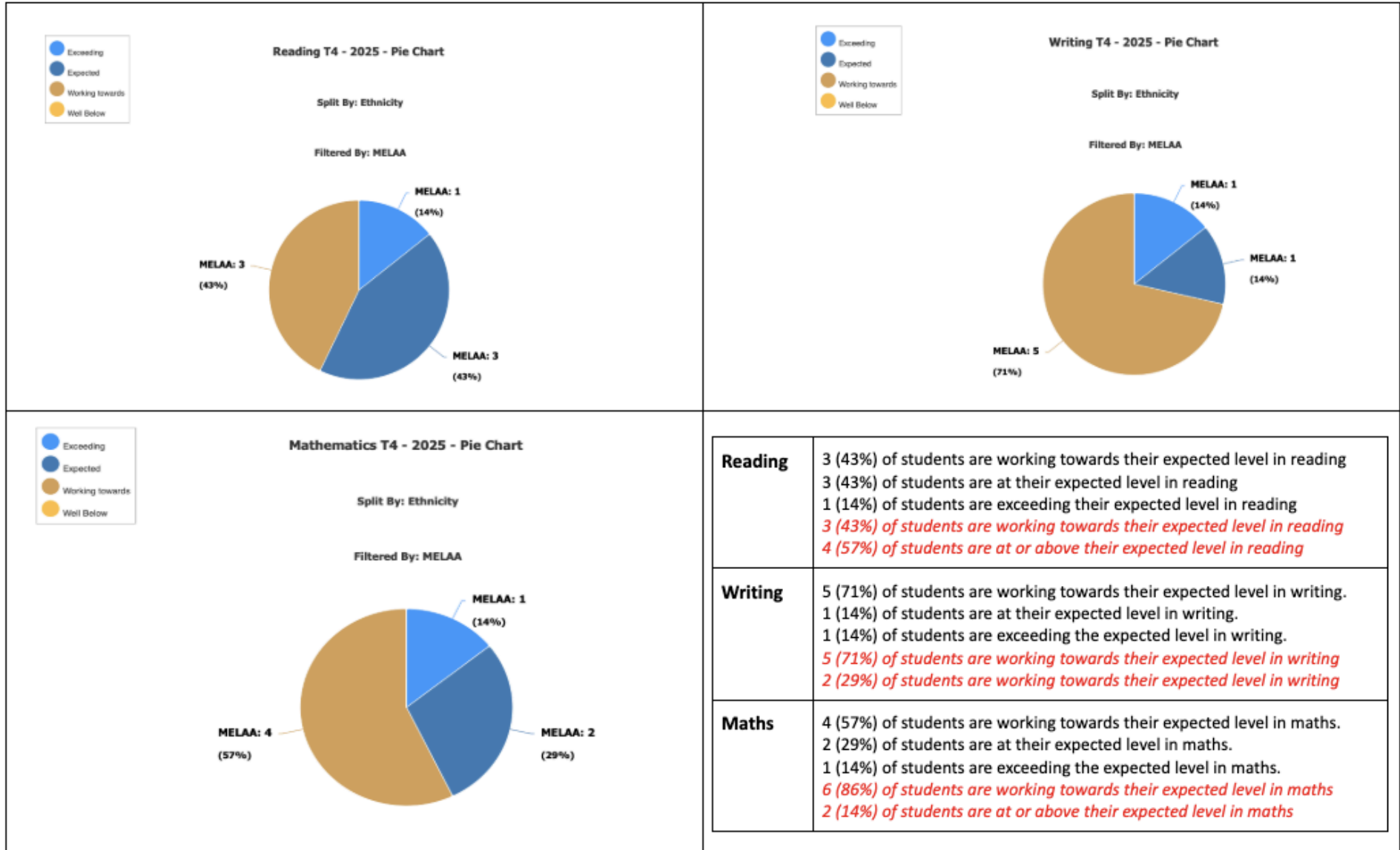
Māori Student Achievement Reporting 2025

Māori Student Achievement - 11 students

<p>Reading T4 - 2025 - Pie Chart</p> <p>Split By: Ethnicity</p> <p>Filtered By: Maori</p> <p>Maori: 1 (9%)</p> <p>Maori: 1 (9%)</p> <p>Maori: 3 (27%)</p> <p>Maori: 6 (55%)</p>	<p>Writing T4 - 2025 - Pie Chart</p> <p>Split By: Ethnicity</p> <p>Filtered By: Maori</p> <p>Maori: 1 (9%)</p> <p>Maori: 1 (9%)</p> <p>Maori: 5 (45%)</p> <p>Maori: 4 (36%)</p>						
<p>Mathematics T4 - 2025 - Pie Chart</p> <p>Split By: Ethnicity</p> <p>Filtered By: Maori</p> <p>Maori: 1 (9%)</p> <p>Maori: 1 (9%)</p> <p>Maori: 2 (18%)</p> <p>Maori: 7 (64%)</p>	<table border="1"> <tbody> <tr> <td data-bbox="1088 818 1205 1002">Reading</td> <td data-bbox="1205 818 2047 1002"> <p>1 (9%) of students are working well below their expected level in reading.</p> <p>3 (33%) of students are working towards their expected level in reading</p> <p>6 (42%) of students are at their expected level in reading</p> <p>1 (8%) of students are above their expected level in reading</p> <p><i>4 (36%) of students are working towards their expected level in reading</i></p> <p><i>7 (64%) of students are at or above their expected level in reading</i></p> </td> </tr> <tr> <td data-bbox="1088 1002 1205 1169">Writing</td> <td data-bbox="1205 1002 2047 1169"> <p>1 (9%) of students are working well below their expected level in writing.</p> <p>5 (45%) of students are working towards their expected level in writing.</p> <p>4 (36%) of students are at their expected level in writing.</p> <p>1 (9%) of students are at their expected level in writing.</p> <p><i>6 (54%) of students are well below or working towards their expected level in writing</i></p> <p><i>5 (55%) of students are at or above their expected level in writing</i></p> </td> </tr> <tr> <td data-bbox="1088 1169 1205 1353">Maths</td> <td data-bbox="1205 1169 2047 1353"> <p>1 (9%) of students are working well below their expected level in writing.</p> <p>2 (18%) of students are working towards their expected level in maths.</p> <p>7 (64%) of students are at their expected level in maths.</p> <p>1 (9%) of students are exceeding their expected level in maths.</p> <p><i>3 (27%) of students are well below or working towards their expected level in maths</i></p> <p><i>8 (73%) of students are at or above their expected level in maths</i></p> </td> </tr> </tbody> </table>	Reading	<p>1 (9%) of students are working well below their expected level in reading.</p> <p>3 (33%) of students are working towards their expected level in reading</p> <p>6 (42%) of students are at their expected level in reading</p> <p>1 (8%) of students are above their expected level in reading</p> <p><i>4 (36%) of students are working towards their expected level in reading</i></p> <p><i>7 (64%) of students are at or above their expected level in reading</i></p>	Writing	<p>1 (9%) of students are working well below their expected level in writing.</p> <p>5 (45%) of students are working towards their expected level in writing.</p> <p>4 (36%) of students are at their expected level in writing.</p> <p>1 (9%) of students are at their expected level in writing.</p> <p><i>6 (54%) of students are well below or working towards their expected level in writing</i></p> <p><i>5 (55%) of students are at or above their expected level in writing</i></p>	Maths	<p>1 (9%) of students are working well below their expected level in writing.</p> <p>2 (18%) of students are working towards their expected level in maths.</p> <p>7 (64%) of students are at their expected level in maths.</p> <p>1 (9%) of students are exceeding their expected level in maths.</p> <p><i>3 (27%) of students are well below or working towards their expected level in maths</i></p> <p><i>8 (73%) of students are at or above their expected level in maths</i></p>
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ELL Student Achievement Reporting 2025

English Language Learners (ELL) Student Achievement - 7 students



Good Employer Statement 2025

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>We operate a policy that complies with the principle of being a good employer and this policy is made available to our staff and is subject to a regular review cycle. We have robust structures and routines to ensure safe working and learning conditions including a hazard register which is made available to all staff to document and identify potential hazards which are then responded to by our caretaker promptly.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>Our Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is:</i></p> <ul style="list-style-type: none"> ● <i>to maintain, and comply with their school's Equal Employment Opportunities policy, and</i> ● <i>to include in the annual report a summary of the year’s compliance.</i> <p><i>To achieve this, the board:</i></p> <ul style="list-style-type: none"> ● <i>Is reported to on EEO surveys from staff</i> ● <i>shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</i> ● <i>selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude</i> ● <i>recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</i> ● <i>ensures that employment and personnel practices are fair and free of any bias.</i>
<p>How do you practice impartial selection of suitably qualified persons for appointment?</p>	<p><i>We follow our recruitment policy and form a panel with as much diversity as possible and select candidates best suited to the position description and job description for short listing. Our process includes detailed referee checks to ensure the best candidate is appointed regardless of ethnicity, gender or other potential bias.</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<p><i>This is reflected in our Strategic Goals last year. We Acknowledge and respond to our Tiriti o Waitangi obligations through regular and meaningful collaborative relationships with iwi, the parent community and community organisations which benefit the Pine Hill School community, and the following annual goals which supported this</i></p> <ul style="list-style-type: none"> ● <i>Continue to develop and consolidate a shared understanding of bicultural practice . . . (our kawa - what we do around here)</i> ● <i>We develop policies and programs that reflect Māori aspirations and needs, such as incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support</i>

<p>How have you enhanced the abilities of individual employees?</p>	<p><i>Through the Professional Growth Cycle process, coaching of staff and providing PLD opportunities and opportunities to take on additional responsibilities which become available in our small school.</i></p> <p><i>All staff keep ownership of their Professional Growth Cycle documents and are responsible for updating their goals and keeping track of their Professional Development. Professional Development is set to meet the needs of our current teachers and students and there is scope for individual interests to be developed. We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences. We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external supports. We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year. We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects and self reflections. We provide opportunities for employees to take on leadership roles to help build their leadership capabilities. This includes providing opportunities for professional development and career advancement within the school or in external workshops. We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback. We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</i></p>	
<p>How are you recognising the employment requirements of women?</p>	<p><i>We recognise employment requirements for women through our equal opportunities and good employer policies. We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities. We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women. We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes. We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other. We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication and flexibility.</i></p>	
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>By ensuring that all staff have the support they need to be successful in their roles regardless of any disability. Ensuring that the physical spaces meet the H&S needs of staff where a physical disability is present. Supporting staff with extra support and guidance for other needs.</i></p>	
<p>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</p>	<p>YES</p>	<p>NO</p>
<p>Do you operate an EEO programme/policy?</p>	<p>✓</p>	
<p>Has this policy or programme been made available to staff?</p>	<p>✓</p>	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Kiwi Sport Funding 2025

Kiwisport for the year ended 31 December 2025

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, Pine Hill School received Kiwisport funding of \$979.64 (excluding GST). The funding was spent on sports equipment.

Melissa Ward



Principal

