



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	3801
Principal:	Melissa Ward
School Address:	11 Hislop Street, Pine Hill, Dunedin 9010
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PINE HILL SCHOOL

Annual Report - For the year ended 31 December 2022

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Pine 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.

Amie Hawkins

Full Name of Presiding Member



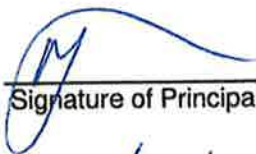
Signature of Presiding Member

25/07/23

Date:

Melissa Ward

Full Name of Principal



Signature of Principal

25/7/2023

Date:

Pine Hill School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Kirstyn Stanaway	Presiding Member	Elected	Feb 2023
Amie Hawkins	Parent Representative Presiding Member	Elected Elected	Feb 2023 Sep 2025
Melissa Ward	Principal	ex Officio	
Janine Little	Parent Representative	Elected	Sep 2025
Michael Prasad	Parent Representative	Elected	Sep 2022
Tala Pesa	Parent Representative	Selected	Nov 2023
Dan Tan	Parent Representative	Selected	Nov 2023
Renee Hodges	Staff Representative	Elected	Sep 2025

Kirstyn Stanaway resigned from the Board in February 2023. Amie Hawkins is the new Presiding Member from this date and will be signing the accounts.

Pine Hill School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	564,389	469,734	658,971
Locally Raised Funds	3	14,902	17,980	63,757
Interest Income		459	100	87
		<u>579,750</u>	<u>487,814</u>	<u>722,815</u>
Expenses				
Locally Raised Funds	3	1,572	420	1,471
Learning Resources	4	328,235	277,745	414,523
Administration	5	84,286	57,374	86,921
Finance		1,410	-	2,334
Property	6	173,414	157,007	184,565
Loss on Disposal of Property, Plant and Equipment		40	-	1,901
		<u>588,957</u>	<u>492,546</u>	<u>691,715</u>
Net (Deficit)/Surplus for the year		(9,207)	(4,732)	31,100
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(9,207)</u>	<u>(4,732)</u>	<u>31,100</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.

Pine Hill School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		34,235	34,235	28,706
Total comprehensive revenue and expense for the year		(9,207)	(4,732)	31,100
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	1,445
Contribution - Te Mana Tuhono		-	-	9,960
Distribution of Equity		-	-	(36,976)
Equity at 31 December		25,028	29,503	34,235
Accumulated comprehensive revenue and expense		25,028	29,503	34,235
Equity at 31 December		25,028	29,503	34,235

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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	35,419	76,503	61,572
Accounts Receivable	8	43,701	31,075	31,075
GST Receivable		4,918	292	292
Prepayments		8,806	8,705	8,705
		<u>92,844</u>	<u>116,575</u>	<u>101,644</u>
Current Liabilities				
Accounts Payable	10	35,478	47,318	47,318
Provision for Cyclical Maintenance	11	22,850	7,556	7,556
Finance Lease Liability	12	8,061	9,514	9,514
		<u>66,389</u>	<u>64,388</u>	<u>64,388</u>
Working Capital Surplus/(Deficit)		26,455	52,187	37,256
Non-current Assets				
Property, Plant and Equipment	9	73,401	69,630	81,130
		<u>73,401</u>	<u>69,630</u>	<u>81,130</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	11	67,818	86,253	78,090
Finance Lease Liability	12	7,010	6,061	6,061
		<u>74,828</u>	<u>92,314</u>	<u>84,151</u>
Net Assets		<u>25,028</u>	<u>29,503</u>	<u>34,235</u>
Equity		<u>25,028</u>	<u>29,503</u>	<u>34,235</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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		150,083	136,807	122,076
Locally Raised Funds		21,906	17,980	15,447
Goods and Services Tax (net)		(4,626)	-	(10,751)
Payments to Employees		(55,820)	(33,669)	(79,024)
Payments to Suppliers		(102,486)	(101,787)	(88,264)
Interest Received		459	100	87
Net cash (to)/from Operating Activities		9,516	19,431	(40,429)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(7,257)	(4,500)	(8,671)
Net cash (to)/from Investing Activities		(7,257)	(4,500)	(8,671)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,445
Finance Lease Payments		(10,487)	-	(10,521)
Funds Administered on Behalf of Third Parties		(17,925)	-	(85,823)
Net cash (to)/from Financing Activities		(28,412)	-	(94,899)
Net (decrease)/increase in cash and cash equivalents		(26,153)	14,931	(143,999)
Cash and cash equivalents at the beginning of the year	7	61,572	61,572	205,571
Cash and cash equivalents at the end of the year	7	35,419	76,503	61,572

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.

Pine Hill School

Notes to the Financial Statements

For the year ended 31 December 2022

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 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 expenditure 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 whole 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 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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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 Statement of Comprehensive Revenue and Expense 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	10–15 years
Information and communication technology	4–5 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 and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.12. Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

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.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the 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.

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

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

1.16. Borrowings

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

1.17. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.18. Budget Figures

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

1.19. 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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	153,663	137,063	169,391
Teachers' Salaries Grants	255,031	221,209	312,478
Use of Land and Buildings Grants	108,426	98,962	98,962
Healthy Lunches Grants	32,776	-	37,430
Other Government Grants	14,493	12,500	40,710
	<u>564,389</u>	<u>469,734</u>	<u>658,971</u>

The School has opted in to the donations scheme for this year. Total amount received was \$6,450 (2021: \$7,050).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	1,724	4,600	4,705
Fees for Extra Curricular Activities	670	-	587
Trading	87	200	196
Fundraising & Community Grants	8,857	9,680	56,266
Other Revenue	<u>3,564</u>	<u>3,500</u>	<u>2,003</u>
	14,902	17,980	63,757
Expenses			
Extra Curricular Activities Costs	1,543	120	1,239
Trading	<u>29</u>	<u>300</u>	<u>232</u>
	1,572	420	1,471
	<u>13,330</u>	<u>17,560</u>	<u>62,286</u>

Surplus / (Deficit) for the year Locally raised funds

4. Learning Resources

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	14,463	14,361	7,704
Information and Communication Technology	1,479	700	603
Library Resources	145	150	75
Employee Benefits - Salaries	281,414	242,034	379,371
Staff Development	4,588	4,500	2,140
Depreciation	<u>26,146</u>	<u>16,000</u>	<u>24,630</u>
	<u>328,235</u>	<u>277,745</u>	<u>414,523</u>

5. Administration

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,120	4,000	4,000
Board Fees	2,525	3,240	2,560
Board Expenses	596	550	2,600
Communication	1,608	1,500	1,575
Consumables	604	1,450	1,755
Operating Lease	1,070	10,762	1,691
Healthy Lunches Expenses	32,776	9,122	37,430
Other	9,026	-	8,296
Employee Benefits - Salaries	23,145	17,800	18,149
Insurance	4,541	4,800	4,965
Service Providers, Contractors and Consultancy	<u>4,275</u>	<u>4,150</u>	<u>3,900</u>
	<u>84,286</u>	<u>57,374</u>	<u>86,921</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,891	1,950	2,295
Consultancy and Contract Services	14,342	14,782	12,644
Cyclical Maintenance Provision	23,956	16,163	35,820
Grounds	2,424	2,250	13,576
Heat, Light and Water	6,648	6,100	6,237
Rates	3,491	3,000	3,314
Repairs and Maintenance	4,354	5,450	3,915
Use of Land and Buildings	108,426	98,962	98,962
Security	554	550	579
Employee Benefits - Salaries	7,328	7,800	7,223
	173,414	157,007	184,565

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	35,419	76,503	61,572
Cash and Cash Equivalents for Statement of Cash Flows	35,419	76,503	61,572

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

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	7,004	7,004
Receivables from the Ministry of Education	20,615	-	-
Teacher Salaries Grant Receivable	23,086	24,071	24,071
	43,701	31,075	31,075
Receivables from Exchange Transactions	-	7,004	7,004
Receivables from Non-Exchange Transactions	43,701	24,071	24,071
	43,701	31,075	31,075

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	5,482	4,684	-	-	(986)	9,180
Furniture and Equipment	37,006	2,525	-	-	(6,317)	33,214
Information and Communication Technology	18,519	1,365	-	-	(8,222)	11,662
Leased Assets	14,699	9,394	-	-	(9,894)	14,199
Library Resources	5,424	488	(39)	-	(727)	5,146
Balance at 31 December 2022	81,130	18,456	(39)	-	(26,146)	73,401

The net carrying value of equipment held under a finance lease is \$14,199 (2021: \$14,699)

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.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	103,759	(94,579)	9,180	99,075	(93,593)	5,482
Furniture and Equipment	84,025	(50,811)	33,214	81,499	(44,493)	37,006
Information and Communication Technology	82,297	(70,635)	11,662	80,933	(62,414)	18,519
Leased Assets	29,648	(15,449)	14,199	37,514	(22,815)	14,699
Library Resources	30,468	(25,322)	5,146	30,201	(24,777)	5,424
Balance at 31 December	330,197	(256,796)	73,401	329,222	(248,092)	81,130

10. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	6,400	2,714	2,714
Accruals	4,120	6,941	6,941
Banking Staffing Overuse	1,220	12,756	12,756
Employee Entitlements - Salaries	23,289	24,362	24,362
Employee Entitlements - Leave Accrual	449	545	545
	35,478	47,318	47,318
Payables for Exchange Transactions	35,478	47,318	47,318
	35,478	47,318	47,318

The carrying value of payables approximates their fair value.

11. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	85,646	85,646	49,826
Increase to the Provision During the Year	17,616	16,163	16,163
Other Adjustments	6,340	-	19,657
Use of the Provision During the Year	(18,934)	(8,000)	-
Provision at the End of the Year	90,668	93,809	85,646
Cyclical Maintenance - Current	22,850	7,556	7,556
Cyclical Maintenance - Non current	67,818	86,253	78,090
	90,668	93,809	85,646

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	9,109	10,778	10,778
Later than One Year and no Later than Five Years	8,031	6,443	6,443
Future Finance Charges	(2,069)	(1,646)	(1,646)
	15,071	15,575	15,575
Represented by:			
Finance lease liability - Current	8,061	9,514	9,514
Finance lease liability - Non current	7,010	6,061	6,061
	15,071	15,575	15,575

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.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Drainage & Plumbing Upgrade -232956	-	10,857	(10,857)	-	-
ILE Classroom Modifications -232954	-	84,390	(84,390)	-	-
Fencing	-	1,000	(1,000)	-	-
Window Replacement - 232957	-	12,147	(12,147)	-	-
Totals	-	108,394	(108,394)	-	-

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 3 Dental Clinic Rationalisation Project -217985	7,388	-	(7,388)	-	-
LSC Room upgrade -220065	33,436	1,515	(34,951)	-	-
SIPS Fencing & Landscaping -221812	45,000	5,000	(86,977)	36,977	-
Unforeseen Funding Heatpump & Verandha -225413	-	28,712	(28,712)	-	-
Window -229844	-	2,770	(2,770)	-	-
Drainage & Plumbing Upgrade -232956	-	-	-	-	-
ILE Classroom Modifications -232954	-	-	-	-	-
Admin Leaking Roof Emerg Repair -228461	-	4,700	(4,700)	-	-
Totals	85,824	42,697	(165,498)	36,977	-

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 trustees of the Board and the Principal.

	2022 Actual \$	2021 Actual \$
Board Members		
Remuneration	2,525	2,560
Leadership Team		
Remuneration	118,188	117,800
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	120,713	120,360

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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	110 - 120
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	2022 FTE Number	2021 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 trustees, 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:

	2022 Actual \$	2021 Actual \$
Total	-	-
Number of People	-	-

17. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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.

Additional funding wash up payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

18. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into any contract agreements for capital works.

(Capital commitments in relation to Ministry projects at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	35,419	76,503	61,572
Receivables	43,701	31,075	31,075
Total Financial assets measured at amortised cost	79,120	107,578	92,647

Financial liabilities measured at amortised cost

Payables	35,478	47,318	47,318
Finance Leases	15,071	15,575	15,575
Total Financial liabilities measured at amortised Cost	50,549	62,893	62,893

20. Events After Balance Date

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

21. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PINE HILL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17, 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:
 - o its financial position as at 31 December 2022; and
 - o 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 25 July 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising

from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages accompanying the financial statements 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.



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



25/07/2023

Compliance with the Good Employer Policy

The Pine Hill School Board:

- Has developed and implemented appropriate policies which promote high levels of staff performance and recognise the needs of students;
- Has reviewed its compliance with these policies and can report that it meets all the requirements identified and is in accordance with best practice;
- Is a good employer and complies with all conditions included within employee contracts;
- Ensures all employees are treated fairly, without bias or discrimination;
- Meets all EEO requirements.



PINE HILL SCHOOL

'Reaching for the Top!'



8/12/2022

Kiwisport for the year ended 31 December 2022

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, Pine Hill School received Kiwisport funding of \$656.00 (excluding GST). The funding was spent on sports equipment.

Melissa Ward

Principal

Analysis of Variance Reporting



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:	<p>To have all students make progress in their writing for the period January – December 2022</p> <p>To have all students make progress in their maths for the period January – December 2022</p>		
Target:	<p><u>Writing</u></p> <ul style="list-style-type: none"> a) That students in year 2 working within one year of their expected curriculum level will be working at the expected level by December 2022 b) That students in year 5 working within one year of their expected curriculum level will be working at the expected level by December 2022 <p><u>Maths</u></p> <ul style="list-style-type: none"> a) To move 30% of students (5) who are achieving at the expected level in math, to exceeding the expected level 		
Baseline Data:	<p>2021 Writing</p> <p>Year 3 (2021 Year 2 students) – 88% working towards, 12% exceeding</p> <p>Year 5 (2021 Year 4 students) - 27% well below, 36% working towards, 18% at, 18% exceeding</p>		



2021 Maths

Whole school – 4% well below, 20% working towards, 53% expected, 22% exceeding

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Writing <ul style="list-style-type: none"> Two classrooms operating for 2022 with a drop in roll numbers which allowed small class sizes Review good practice Implementation of student needs register to set goals/track achievement/next steps Analyse 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 teacher Seeking assistance from outside professionals eg RT:Lit, LSC, PLD providers to help with our writing programmes Writing programmes evaluated and discussed regularly Teacher aide/volunteers assisting in class Teachers using the writing process when teaching writing. This includes analysing samples, modelling good writing, shared writing that includes showing how to craft and edit work. Centrally funded PLD on local curriculum Work with RTLB/RT:lit/LSC on classroom programmes for individuals and group needs 	<ul style="list-style-type: none"> That students in year 2 working within one year of their expected curriculum level will be working at the expected level by December 2022 Not achieved. No students met this target. That students in year 5 working within one year of their expected curriculum level will be working at the expected level by December 2022 Not achieved. No students met this target. 	<ul style="list-style-type: none"> Goal was far too aspirational for our year 5 students as they have two years to reach the end of a level. Teacher capability with teaching the writing process effectively still needs to be refined. Covid over the last two years is still impacting results. Students still making up for lost school time due to lockdowns. Lack of confidence with our year 2 learners – this has been impacted by sickness/attendance/Covid. A new provisionally registered teacher started in the class with year 5 students and had minimal experience teaching writing to this age group. Lots of work was put into helping this teacher grow and there is still lots of room to grow. Change in teaching staff, so going back to square one with our school wide writing process 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. Lack of experiences that students have outside of school time which can make it hard for them to complete writing activities when they have not had experiences. Students putting minimum effort into their writing Students not having the best attitude towards writing 	<ul style="list-style-type: none"> Continue strong mentor programme for provisionally registered teacher Continuing centrally funded PLD around local curriculum Continuing to increase engagement in writing and delivering an effective writing programme Re-engaging student's motivation in writing Continue the teaching of the writing process focusing on analysing samples of writing at levels expected of students, teachers modelling writing, doing shared writing with the class, modelling how to craft and edit effectively. Staff to visit other schools and observe writing being taught Focus on high and consistent expectations for all students More focus on targeted group teaching for writing Better Start Literacy Approach (BSLA) training for principal and Junior Learning Team teacher in 2023. Continue to refine our phonics programme as part of BSLA. School-wide oral language programmes continuing to be refined and strengthened Develop independence with learners Utilise devices where applicable, and for students that find the use of these easier for their written work Continue to work with outside agencies eg RT:Lit, RTLB, LSC to help

<ul style="list-style-type: none"> Students having opportunity to use devices to help with barriers to their writing e.g. read to write app on Chromebooks. Writing trackers used to understand student's achievement and next steps. A variety of technology being used by students for writing eg Apple Macs, Chromebooks, iPads Staff meeting discussions around student needs register and target students @ fortnightly staff meetings 		<ul style="list-style-type: none"> Continue to integrate writing daily across all curriculum areas and work on teacher practice around this. Covid-19: back to a new normal but sickness and attendance impacted achievement for both these target cohorts. There were a lot of students kept home for periods of time due to sickness which certainly reflected in our targets not being met. 	<p>increase student's literacy ability and teacher capability</p> <ul style="list-style-type: none"> Two classroom school in 2023. Look for continued supports and be aware of class sizes. More moderation undertaken around writing
<p>Maths</p> <ul style="list-style-type: none"> Two classrooms operating for 2022 with a drop in roll numbers which allowed small class sizes Review good practice Implementation of student needs register to set goals/track achievement/next steps Analyse achievement data High expectations Students involved in setting goals and next steps in their learning Gloss, PAT, JAM testing Students taught in small ability groups Students setting their own goals for maths and reflecting on these Students talking about their next steps in maths Use of online programmes to consolidate maths learning e.g Mathletics, StudyLadder, Seesaw Teachers visiting other schools for observations Teachers collaborating around their teaching of maths 	<ul style="list-style-type: none"> To move 30% of students (5) who are achieving at the expected level in math, to exceeding the expected level Not achieved. 4/5 (75%) students did not meet the target 1/5 (25%) students met the target, 	<ul style="list-style-type: none"> Some students still have a year to reach the exceeding level they are in for maths. This was an aspirational target but it was great to move one student and see the progress made by the majority of the others. Covid-19: back to a new normal but sickness and attendance impacted achievement for this target. There were a lot of students kept home for periods of time due to sickness which certainly reflected in our target not being met. Covid over the last two years is still impacting results. Students still making up for lost school time due to lockdowns. Even though our maths target was not fully met, we have had some good progress with these targets which we are thrilled with. Teacher capability with maths increasing 	<ul style="list-style-type: none"> Continue mentor programme for provisionally registered teacher Continuing centrally funded PLD around local curriculum Continuing to increase engagement in maths and delivering an effective maths programme Staff to visit other schools and observe maths being taught Focus on high and consistent expectations for all students Continue the targeted group/individual teaching Continue to develop independence with learners Continue the use of the effective online programmes eg Mathletics, Seesaw, NZ Maths Continue to work with outside agencies eg RT:Lit, RTLb, LSC to help increase student's maths ability and teacher capability Kāhui Ako PLD on maths and lead teacher maths sessions to continue

<ul style="list-style-type: none"> • Staff meeting discussions around student needs register and target students @ fortnightly staff meetings • Work with RTLB/RT;Lit/LSC on classroom programmes for individuals and group needs • Maths lead teacher attending lead PLD meetings 		<ul style="list-style-type: none"> • New provisionally registered teacher joined our staff and was working at a level she was not so familiar with. • 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. • Comprehensive maths LTP that teachers favor • Students talking about their goals and next steps with key stakeholders • Student attitudes toward maths and motivation levels were a barrier for some of these target students • Agency in learning • Online programmes being relevant and beneficial • Meaningful and relevant maths lessons being taught to students 	<ul style="list-style-type: none"> • Two classroom school in 2023. Look for continued supports and be aware of class sizes.
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Planning for next year:

- Be weary of our class sizes with being a two classroom school and potential roll growth
- Covid is still having an impact, whānau keeping children home for any little sickness which is impacting attendance, which impacts achievement. Hopefully now we are moving forward with life, Covid is put on the back burner and we can move on with a new normal.
- Be realistic around goals.
- Be mindful of the curriculum refresh, new Aotearoa NZ Histories Curriculum and the load on the principal and staff
- Professional Growth Cycle - annual charter goals will be included in staff goals
- Continue our excellent collaboration as teachers, and with our students
- Continue our positive home/school relationships
- Melissa Ward and Valentina Alvarez Farias doing Better Start Literacy Approach training through University of Canterbury
- Kāhui Ako involvement by collaborating with other schools in our cluster and having PLD
- Learning Support Co-ordinator involvement. This continues to be very beneficial right across the school.
- IEPs set up and implemented for those that are at risk of being well below expected levels
- Continuing our Centrally Funded PLD around local curriculum with CORE Education
- Healthy Active Living PLD contract with Sport Otago – three year contract

- Government Lunches in Schools Programme continuing – food has improved immensely by the provider and students are eating this healthy food daily
- Deliberate, purposeful and meaningful discussion around all target students in staff meetings and informally – goals set for students, what is going well for these students, what more can we do etc. This includes detailed discussions of writing/maths programmes being taught and reflections.