



## **ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**School Directory**

**Ministry Number:** 3801

**Principal:** Melissa Ward

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

**School Phone:** 03 473 9148

**School Email:** [principal@pinehilldunedin.school.nz](mailto:principal@pinehilldunedin.school.nz)

# PINE HILL SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Pine Hill School

## Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Aime Hawkins

Full Name of Presiding Member

*Aime Hawkins*

Signature of Presiding Member

15/05/2024

Date:

Melissa Ward

Full Name of Principal

*Melissa Ward*

Signature of Principal

15/05/2024

Date:

# **Pine Hill School Members of the Board**

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Amie Hawkins	Presiding Member	Elected	Jun 2025
Kirstyn Stanaway	Presiding Member	Elected	Feb 2023
Melissa Ward	Principal	ex Officio	
Janine Little	Parent Representative	Elected	Jun 2025
Tala Pesa	Parent Representative	Selected	Nov 2023
Dan Tan	Parent Representative	Selected	Oct 2026
Renee Hodges	Staff Representative	Elected	Sep 2025
Garthruth Ganaii	Parent Representative	Selected	Jun 2025
Fadi Matar	Parent Representative	Elected	Oct 2026



# Pine Hill School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	609,971	476,648	564,389
Locally Raised Funds	3	19,657	16,400	14,902
Interest		2,927	500	459
<b>Total Revenue</b>		<b>632,555</b>	<b>493,548</b>	<b>579,750</b>
<b>Expenses</b>				
Locally Raised Funds	3	3,436	2,270	1,572
Learning Resources	4	350,433	273,102	328,235
Administration	5	97,364	58,547	84,286
Interest		696	-	1,410
Property	6	163,581	159,246	173,414
Loss on Disposal of Property, Plant and Equipment		550	-	40
<b>Total Expense</b>		<b>616,060</b>	<b>493,165</b>	<b>588,957</b>
<b>Net Surplus/(Deficit) for the year</b>		<b>16,495</b>	<b>383</b>	<b>(9,207)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>16,495</b>	<b>383</b>	<b>(9,207)</b>

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		25,028	25,028	34,235
Total comprehensive revenue and expense for the year		16,495	383	(9,207)
<b>Equity at 31 December</b>		41,523	25,411	25,028
Accumulated comprehensive revenue and expense		41,523	25,411	25,028
<b>Equity at 31 December</b>		41,523	25,411	25,028

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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	123,698	49,424	35,419
Accounts Receivable	8	314,015	43,701	43,701
GST Receivable		-	4,918	4,918
Prepayments		9,778	8,806	8,806
		<u>447,491</u>	<u>106,849</u>	<u>92,844</u>
<b>Current Liabilities</b>				
GST Payable		29,321	-	-
Accounts Payable	10	68,081	35,478	35,478
Revenue Received in Advance	11	593	-	-
Provision for Cyclical Maintenance	12	7,093	-	22,850
Finance Lease Liability	13	2,171	2,505	8,061
Funds held for Capital Works Projects	14	280,384	-	-
		<u>387,643</u>	<u>37,983</u>	<u>66,389</u>
<b>Working Capital Surplus</b>		59,848	68,866	26,455
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	63,834	62,901	73,401
		<u>63,834</u>	<u>62,901</u>	<u>73,401</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	77,320	99,346	67,818
Finance Lease Liability	13	4,839	7,010	7,010
		<u>82,159</u>	<u>106,356</u>	<u>74,828</u>
<b>Net Assets</b>		<u>41,523</u>	<u>25,411</u>	<u>25,028</u>
<b>Equity</b>		<u>41,523</u>	<u>25,411</u>	<u>25,028</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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		154,864	173,257	150,083
Locally Raised Funds		19,486	16,400	21,906
Goods and Services Tax (net)		34,239	-	(4,626)
Payments to Employees		(52,211)	(65,685)	(55,820)
Payments to Suppliers		(120,803)	(98,911)	(102,486)
Interest Paid		(696)	-	-
Interest Received		2,927	500	459
Net cash from Operating Activities		37,806	25,561	9,516
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(13,478)	(6,000)	(7,257)
Net cash (to) Investing Activities		(13,478)	(6,000)	(7,257)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(2,749)	(5,556)	(10,487)
Funds Administered on Behalf of Other Parties		66,700	-	(17,925)
Net cash from/(to) Financing Activities		63,951	(5,556)	(28,412)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>88,279</b>	<b>14,005</b>	<b>(26,153)</b>
Cash and cash equivalents at the beginning of the year	7	35,419	35,419	61,572
<b>Cash and cash equivalents at the end of the year</b>	7	<b>123,698</b>	<b>49,424</b>	<b>35,419</b>

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 2023

#### 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 12.

#### *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 13. Future operating lease commitments are disclosed in note 19b.

##### *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 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	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 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. 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.



### **1.13. 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 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.

### **1.14. Financial Instruments**

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

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

### **1.15. 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.

### **1.16. Budget Figures**

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

### **1.17. Services received in-kind**

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

## 2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	194,912	174,477	153,663
Teachers' Salaries Grants	274,995	203,209	255,031
Use of Land and Buildings Grants	100,293	98,962	108,426
Healthy Lunches Grants	39,771	-	32,776
Other Government Grants	-	-	14,493
	<u>609,971</u>	<u>476,648</u>	<u>564,389</u>

The School has opted in to the donations scheme for this year. Total amount received was \$6,165 (2022: \$6,450).

## 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	2,656	2,000	1,724
Fees for Extra Curricular Activities	1,596	1,500	670
Trading	416	200	87
Fundraising & Community Grants	6,586	7,000	8,857
Other Revenue	8,403	5,700	3,564
	<u>19,657</u>	<u>16,400</u>	<u>14,902</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	1,751	1,670	1,543
Trading	1,553	600	29
Fundraising & Community Grant Costs	132	-	-
	<u>3,436</u>	<u>2,270</u>	<u>1,572</u>
<i>Surplus for the year Locally raised funds</i>	<u>16,221</u>	<u>14,130</u>	<u>13,330</u>

## 4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	17,422	13,043	14,463
Information and Communication Technology	1,077	700	1,479
Library Resources	9	250	145
Employee Benefits - Salaries	312,546	240,409	281,414
Staff Development	1,452	2,200	4,588
Depreciation	17,927	16,500	26,146
	<u>350,433</u>	<u>273,102</u>	<u>328,235</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,244	4,244	4,120
Board Fees	2,195	3,240	2,525
Board Expenses	1,397	1,000	596
Communication	1,620	1,500	1,608
Consumables	1,413	1,450	604
Operating Lease	910	4,800	1,070
Healthy Lunches Expenses	39,771	-	32,776
Other	10,540	11,200	9,026
Employee Benefits - Salaries	25,802	21,505	23,145
Insurance	5,049	5,200	4,541
Service Providers, Contractors and Consultancy	4,423	4,408	4,275
	<u>97,364</u>	<u>58,547</u>	<u>84,286</u>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,969	2,000	1,891
Consultancy and Contract Services	14,212	16,500	14,342
Cyclical Maintenance	18,128	17,184	23,956
Adjustment to the Provision- Other Adjustments	1,923	-	-
Grounds	5,471	2,450	2,424
Heat, Light and Water	5,881	6,100	6,648
Rates	4,114	3,000	3,491
Repairs and Maintenance	5,963	4,300	4,354
Use of Land and Buildings	100,293	98,962	108,426
Security	684	550	554
Employee Benefits - Salaries	4,943	8,200	7,328
	<u>163,581</u>	<u>159,246</u>	<u>173,414</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	123,698	49,424	35,419
Cash and Cash Equivalents for Statement of Cash Flows	<u>123,698</u>	<u>49,424</u>	<u>35,419</u>

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

Of the \$123,698 Cash and Cash Equivalents, \$48,775 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$123,698 Cash and Cash Equivalents, \$593 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	171	-	-
Receivables from the Ministry of Education	291,042	20,615	20,615
Teacher Salaries Grant Receivable	22,802	23,086	23,086
	<u>314,015</u>	<u>43,701</u>	<u>43,701</u>
Receivables from Exchange Transactions	171	-	-
Receivables from Non-Exchange Transactions	313,844	43,701	43,701
	<u>314,015</u>	<u>43,701</u>	<u>43,701</u>

## 9. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	9,180	-	-	-	(1,415)	7,765
Furniture and Equipment	33,214	6,063	(322)	-	(6,713)	32,242
Information and Communication Technology	11,662	6,473	(110)	-	(6,195)	11,830
Leased Assets	14,199	-	(4,568)	-	(2,858)	6,773
Library Resources	5,146	941	(117)	-	(746)	5,224
<b>Balance at 31 December 2023</b>	<u>73,401</u>	<u>13,477</u>	<u>(5,117)</u>	<u>-</u>	<u>(17,927)</u>	<u>63,834</u>

The net carrying value of equipment held under a finance lease is \$6,773 (2022: \$14,199)

### 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.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	89,113	(81,348)	7,765	103,759	(94,579)	9,180
Furniture and Equipment	86,646	(54,404)	32,242	84,025	(50,811)	33,214
Information and Communication Technology	85,176	(73,346)	11,830	82,297	(70,635)	11,662
Leased Assets	9,394	(2,621)	6,773	29,648	(15,449)	14,199
Library Resources	30,719	(25,495)	5,224	30,468	(25,322)	5,146
<b>Balance at 31 December</b>	<b>301,048</b>	<b>(237,214)</b>	<b>63,834</b>	<b>330,197</b>	<b>(256,796)</b>	<b>73,401</b>

#### 10. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	24,623	6,400	6,400
Accruals	4,244	4,120	4,120
Banking Staffing Overuse	14,000	1,220	1,220
Employee Entitlements - Salaries	24,673	23,289	23,289
Employee Entitlements - Leave Accrual	541	449	449
	<u>68,081</u>	<u>35,478</u>	<u>35,478</u>
Payables for Exchange Transactions	68,081	35,478	35,478
	<u>68,081</u>	<u>35,478</u>	<u>35,478</u>

The carrying value of payables approximates their fair value.

#### 11. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	593	-	-
	<u>593</u>	<u>-</u>	<u>-</u>

#### 12. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	90,668	90,668	85,646
Increase to the Provision During the Year	18,128	17,184	17,616
Other Adjustments	1,923	-	6,340
Use of the Provision During the Year	(26,306)	(8,506)	(18,934)
Provision at the End of the Year	<u>84,413</u>	<u>99,346</u>	<u>90,668</u>
Cyclical Maintenance - Current	7,093	-	22,850
Cyclical Maintenance - Non current	77,320	99,346	67,818
	<u>84,413</u>	<u>99,346</u>	<u>90,668</u>

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.

#### 13. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	2,666	3,553	9,109
Later than One Year and no Later than Five Years	5,365	8,031	8,031
Future Finance Charges	(1,021)	(2,069)	(2,069)
	<u>7,010</u>	<u>9,515</u>	<u>15,071</u>
<b>Represented by:</b>			
Finance lease liability - Current	2,171	2,505	8,061
Finance lease liability - Non current	4,839	7,010	7,010
	<u>7,010</u>	<u>9,515</u>	<u>15,071</u>

#### 14. 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.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
2023 Drainage	-	6,028	(6,028)	-	-
Block 1 Fitout and Relocation RTLB - 244799	-	310,850	(30,466)	-	280,384
Tree Removal Project - 241283	-	14,204	(14,204)	-	-
0	-	-	-	-	-
Totals	-	331,082	(50,698)	-	280,384

#### Represented by:

Funds Held on Behalf of the Ministry of Education 280,384

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)	-	-

#### 15. 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.

#### 16. Remuneration

##### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,195	2,525
<i>Leadership Team</i>		
Remuneration	127,325	118,188
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	129,520	120,713

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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	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	2023 FTE Number	2022 FTE Number
100 -110	-	-
	-	-

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

### 17. 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:

	2023 Actual	2022 Actual
Total	\$ -	\$ -
Number of People	-	-

### 18. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

#### Holidays Act Compliance – schools payroll

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

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

#### Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

### 19. Commitments

#### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$333,167 (2022:\$nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block 1 Relocation and fitout for RTL	355,725	30,466	325,259
Exterior Door Storm Damage	7,908		7,908
<b>Total</b>	<b>363,633</b>	<b>30,466</b>	<b>333,167</b>

The property projects currently being undertaken at the school are fully funded by the Ministry of Education.

#### (b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

## 20. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	123,698	49,424	35,419
Receivables	314,015	43,701	43,701
Total Financial assets measured at amortised cost	<u>437,713</u>	<u>93,125</u>	<u>79,120</u>

### Financial liabilities measured at amortised cost

Payables	68,081	35,478	35,478
Finance Leases	7,010	9,515	15,071
Total Financial liabilities measured at amortised Cost	<u>75,091</u>	<u>44,993</u>	<u>50,549</u>

## 21. Events After Balance Date

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

## 22. 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 2023

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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 15 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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



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

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

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

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Board is responsible for the other information. The other information comprises the information included on the 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 (including International Independence Standards)* (New Zealand (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



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

# Pine Hill School

# Annual Report 2023



*'Reaching for the Top!'*

**Aiming High**

**Respect**

**Responsibility**

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*'Reaching for the Top!'*

*Aiming High, Respect, Responsibility*

## Analysis of Variance 2023

<b>School Name:</b>	Pine Hill School Dunedin	<b>School Number:</b>	3801
<b>Strategic Aim:</b>	All students progressing and achieving as part of a community of learners		
<b>Annual Aim:</b>	<ol style="list-style-type: none"> <li>1. To have all students make progress in their writing for the period January – December 2023</li> <li>2. To have all students make progress in their maths for the period January – December 2023</li> </ol>		
<b>Targets 2023:</b>	<p><b><u>Writing Targets</u></b></p> <ol style="list-style-type: none"> <li>a. That students in year 3 who are currently not working at their expected curriculum level, will be working within one year of it, or at it, by December 2023</li> <li>b. That students in year 6 working within one year of their expected curriculum level will be working at the expected level by December 2023</li> </ol> <p><b><u>Maths Targets</u></b></p> <ol style="list-style-type: none"> <li>a. That students in year 4 and 6 working within one year of their expected curriculum level will be working at the expected level by December 2023</li> <li>b. That students in year 3 and 5 who are currently not working at their expected curriculum level, will be working within one year of it, or at it, by December 2023</li> </ol>		
<b>Baseline Data (2022):</b>	<p><b><u>2022 Writing</u></b></p> <ul style="list-style-type: none"> <li>- Seven students in year 2 (2023 year 3) were working towards their expected curriculum level in writing</li> <li>- Three students in year 5 (2023 year 6) were working towards their expected curriculum level in writing</li> </ul>		

	<p><b><u>2022 Maths</u></b></p> <ul style="list-style-type: none"> <li>- Seven students in year 3 and 5 (2023 year 4 and 6) were working towards their expected curriculum level in maths</li> <li>- Six students in year 2 and 4 (2023 year 3 and 5) were working towards their expected curriculum level in maths</li> </ul>	
<p><b>Actions</b> <i>What did we do?</i></p>	<p><b>Outcomes</b> <i>What Happened</i></p>	<p><b>Reasons for Variance</b> <i>Why did it happen?</i></p>
<p><u>WRITING TARGETS</u></p> <ul style="list-style-type: none"> <li>● Two classrooms operating for 2023 which allowed small class sizes</li> <li>● Structured Literacy began across the school - BSLA in Junior classroom, iDeaL approach in Senior classroom</li> <li>● Reviewed good practice</li> <li>● Implementation of student needs register to set goals/track achievement/next steps</li> <li>● Target students discussed regularly at staff meeting - what is going well, what more can we be doing.</li> <li>● Analysed achievement data</li> <li>● High expectations</li> <li>● Students involved in setting goals and next steps in their learning</li> <li>● Teachers observing writing being taught in other schools</li> <li>● Where possible, provided education outside the classroom, and at school experiences for the students to write about</li> <li>● Strong Mentor programme for PRT teacher</li> <li>● Seeking assistance from outside professionals eg RT:Lit, LSC, PLD providers to help with our writing programmes. These professionals helped students and teachers.</li> <li>● Writing programmes evaluated and discussed regularly</li> <li>● Teacher aide/volunteers assisting in class</li> </ul>	<p><u>WRITING TARGETS</u></p> <p style="color: red;">a. That students in year 3 who are currently not working at their expected curriculum level, will be working within one year of it, or at it, by December 2023</p> <p><i>Of seven identified students:</i></p> <ul style="list-style-type: none"> <li>- <i>All seven students have met this target</i></li> </ul> <p style="color: red;">b. That students in year 6 working within one year of their expected curriculum level will be working at the expected level by December 2023</p> <p><i>Of three identified students:</i></p> <ul style="list-style-type: none"> <li>- <i>no students have met this target</i></li> </ul>	<p><u>WRITING TARGETS</u></p> <ul style="list-style-type: none"> <li>● Introduction of structured literacy across the school was immense. The new learnings in reading were transferred into the writing programme.</li> <li>● Stations being used for writing in the junior classroom</li> <li>● Support staff assisting at writing time in the junior classroom</li> <li>● Good, solid classroom teaching programmes for writing and teacher pedagogy improving</li> <li>● Using an evidence based approach across the school for teaching literacy</li> <li>● Writing moderation, teacher knowledge around the dimensions of E-AsTTle increasing</li> <li>● Teacher capability with teaching the writing process has improved</li> <li>● Confidence in student's own writing ability has grown</li> <li>● Strong mentor programme. Principal mentored second year teacher as they both studied BSLA and it made sense. Usual mentor on leave in term one.</li> <li>● The deliberate, purposeful and meaningful discussion around all target students in staff meetings and informally – what is going well for these</li> </ul>

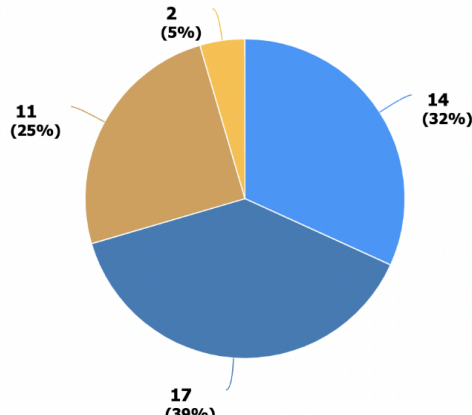
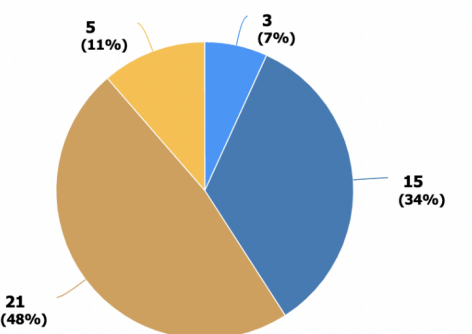
<ul style="list-style-type: none"> <li>• Teachers using the writing process when teaching writing. This includes analysing samples, modelling good writing, shared writing that includes showing how to craft and edit work.</li> <li>• Kāhui Ako PLD on marking writing using E-AsTTle rubric</li> <li>• Students having the opportunity to use devices to help with barriers to their writing e.g. read to write app on Chromebooks.</li> <li>• Writing trackers used to understand student's achievement and next steps.</li> <li>• A variety of technology being used by students for writing eg Apple Macs, Chromebooks, iPads</li> </ul>		<p>students, what more can we do etc, was very beneficial. We all take ownership of students in our small school.</p> <ul style="list-style-type: none"> <li>• Students having more experiences</li> <li>• Students being proud and positive about writing</li> <li>• Integration of writing across the curriculum</li> <li>• Collaboration as a staff</li> <li>• Teacher capability around making OTJs increasing</li> <li>• Year 6 students who did not meet the target were not taking on board feedback to improve their writing</li> <li>• Students just wanted to get the job done instead of recrafting their work to make it better</li> <li>• Students not taking accountability for their work</li> </ul>
<p><u>MATHS TARGETS</u></p> <ul style="list-style-type: none"> <li>• Two classrooms operating for 2023 with a drop in roll numbers which allowed small class sizes</li> <li>• Reviewed good practice/high expectations</li> <li>• Implementation of student needs register to set goals/track achievement/next steps</li> <li>• Analysed achievement data</li> <li>• Gloss, JAM testing</li> <li>• Students taught in small ability groups</li> <li>• Maths trackers used to keep track of individual learning</li> <li>• Students setting their own goals for maths and reflecting on these</li> <li>• Students talking about their next steps in maths</li> <li>• Use of online programmes to consolidate maths learning e.g Mathletics</li> <li>• Teachers visiting other schools to observe</li> <li>• Teachers collaborating around their teaching of maths</li> </ul>	<p><u>MATHS TARGETS</u></p> <p>a. That students in year 4 and 6 working within one year of their expected curriculum level will be working at the expected level by December 2023</p> <p><i>Of seven identified students:</i></p> <ul style="list-style-type: none"> <li>- <b>two</b> students have met this target</li> <li>- <b>five</b> students have not met this target</li> </ul> <p>b. That students in year 3 and 5 who are currently not working at their expected curriculum level, will be working within one year of it, or at it, by December 2023</p> <p><i>Of six identified students:</i></p> <ul style="list-style-type: none"> <li>- <b>five</b> students have met this target</li> <li>- <b>one</b> student has not met this target</li> </ul>	<p><u>MATHS TARGETS</u></p> <ul style="list-style-type: none"> <li>• Good, solid classroom teaching programmes for maths and teacher pedagogy improving</li> <li>• Across School Teacher assisting with maths activities e.g. Move n Proves. Good practice for students and good PLD for teachers. Collaboration used.</li> <li>• Support staff assisting at maths time in the junior classroom.</li> <li>• Teacher capability with teaching maths has improved.</li> <li>• Confidence in student's own maths ability grown</li> <li>• Teaching mixed ability groups - students scaffolding and learning from one another</li> <li>• Strong mentor programme. Principal mentored second year teacher.</li> <li>• The deliberate, purposeful and meaningful discussion around all target students in staff meetings and</li> </ul>

<ul style="list-style-type: none"> <li>● Discussions around student needs register and target students @ fortnightly staff meetings</li> <li>● Work with RTLB/RT:Lit/LSC on classroom programmes for individuals and group needs. These professionals also worked with teachers/</li> <li>● Use of Across School Teacher from Kāhui Ako supporting teachers with their maths teaching</li> <li>● Maths lead teacher attending lead PLD</li> </ul>		<p>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 small school.</p> <ul style="list-style-type: none"> <li>● Students being proud and positive about maths</li> <li>● Integration of maths across the curriculum.</li> <li>● Teacher capability around making OTJs increasing</li> <li>● Students that did not meet their target did not know their basic facts</li> <li>● Students not having the capacity to understand and use maths skills/strategies</li> <li>● Some students hold a negative attitude in maths</li> </ul>
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<p><b>Evaluation</b> <b>Where to next?</b></p>	<ul style="list-style-type: none"> <li>➤ Continue with our professional learning around the <i>Structured Literacy Framework - Better Start Literacy Approach (BSLA) in our junior classroom (Tara McGoff training) and iDeal in our senior classroom (Scott Lane training)</i>. Our staff are still gaining knowledge in the implementation of this pedagogy. In 2024 we will continue this journey with <i>the University of Canterbury (BSLA), Sue McMillan our Resource Teacher of Literacy (RT:Lit) and Jane Wilden our Learning Support Coordinator (LSC) supporting us through using the iDeal approach</i>. SL forms our ERO profile report so we will continue working with ERO around our ‘where to next’.</li> <li>➤ Continue the mahi we have done in aligning assessment practices with our new pedagogy and instructional approaches</li> <li>➤ Be weary of our class sizes with being a two classroom school and potential roll growth</li> <li>➤ Be realistic around goals</li> <li>➤ Be mindful of the curriculum refresh and the load on the principal and staff</li> <li>➤ Professional Growth Cycle - annual goals will be included in staff goals</li> <li>➤ Continue our excellent collaboration as teachers, and with our students</li> <li>➤ Continue our positive home/school relationships</li> <li>➤ Kāhui Ako involvement by collaborating with other schools in our cluster and having PLD from those involved in the Kāhui e.g. Across School Teachers (AST)</li> <li>➤ Learning Support Coordinator involvement. This continues to be very beneficial right across the school for staff and students.</li> <li>➤ IEPs set up and implemented for those that are at risk of being well below expected levels</li> <li>➤ Healthy Active Living PLD contract with Sport Otago – three year contract</li> <li>➤ Being aware of the impacts outside of school affecting our students</li> <li>➤ Wellbeing support for our students including through the Counselors in Schools Programme and Social Worker in Schools programme</li> </ul>
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## Student Achievement Reporting 2023 - ALL COHORTS

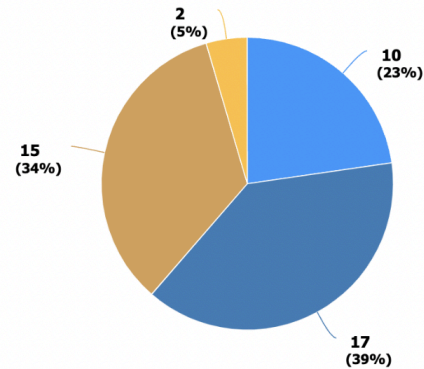
<p><b>Reading</b></p>	<p>Reading Results</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin-bottom: 10px;"> <ul style="list-style-type: none"> <li><span style="color: blue;">●</span> Exceeding</li> <li><span style="color: blue;">●</span> Expected</li> <li><span style="color: brown;">●</span> Working towards</li> <li><span style="color: orange;">●</span> Well Below</li> </ul> </div> <p style="text-align: center;"><b>Reading T4 - 2023 - Pie Chart</b></p>  <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th>Category</th> <th>Count</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Exceeding</td> <td>14</td> <td>32%</td> </tr> <tr> <td>Expected</td> <td>17</td> <td>39%</td> </tr> <tr> <td>Working towards</td> <td>11</td> <td>25%</td> </tr> <tr> <td>Well Below</td> <td>2</td> <td>5%</td> </tr> </tbody> </table>	Category	Count	Percentage	Exceeding	14	32%	Expected	17	39%	Working towards	11	25%	Well Below	2	5%	<ul style="list-style-type: none"> <li>● 2 (5%) of students are working well below their expected curriculum levels for reading</li> <li>● 11 (25%) of students are working towards meeting their expected curriculum levels for reading</li> <li>● 17 (39%) of students are working at their expected curriculum level for reading</li> <li>● 14 (32%) of students are exceeding their expected levels for reading</li> </ul> <p style="color: red; font-style: italic;"><u>30%</u> of students are well below or working towards their expected curriculum level for reading</p> <p style="color: red; font-style: italic;"><u>70%</u> of students are working at their expected curriculum level or exceeding it for reading</p>
Category	Count	Percentage															
Exceeding	14	32%															
Expected	17	39%															
Working towards	11	25%															
Well Below	2	5%															
<p><b>Writing</b></p>	<p>Writing Results</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin-bottom: 10px;"> <ul style="list-style-type: none"> <li><span style="color: blue;">●</span> Exceeding</li> <li><span style="color: blue;">●</span> Expected</li> <li><span style="color: brown;">●</span> Working towards</li> <li><span style="color: orange;">●</span> Well Below</li> </ul> </div> <p style="text-align: center;"><b>Writing T4 - 2023 - Pie Chart</b></p>  <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th>Category</th> <th>Count</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Exceeding</td> <td>3</td> <td>7%</td> </tr> <tr> <td>Expected</td> <td>15</td> <td>34%</td> </tr> <tr> <td>Working towards</td> <td>21</td> <td>48%</td> </tr> <tr> <td>Well Below</td> <td>5</td> <td>11%</td> </tr> </tbody> </table>	Category	Count	Percentage	Exceeding	3	7%	Expected	15	34%	Working towards	21	48%	Well Below	5	11%	<ul style="list-style-type: none"> <li>● 5 (11%) of students are working well below their expected curriculum levels for writing</li> <li>● 21 (48%) of students are working towards meeting their expected curriculum levels for writing</li> <li>● 15 (34%) of students are working at their expected curriculum level for writing</li> <li>● 3 (7%) of students are exceeding their expected levels for writing</li> </ul> <p style="color: red; font-style: italic;"><u>59%</u> of students are well below or working towards their expected curriculum level for writing</p> <p style="color: red; font-style: italic;"><u>41%</u> of students are working at their expected curriculum level or exceeding it for writing</p>
Category	Count	Percentage															
Exceeding	3	7%															
Expected	15	34%															
Working towards	21	48%															
Well Below	5	11%															

# Maths

## Maths Results



Mathematics T4 - 2023 - Pie Chart



- 2 (5%) of students are working well below their expected curriculum levels for maths
- 15 (34%) of students are working towards meeting their expected curriculum levels for maths
- 17 (39%) of students are working at their expected curriculum level for maths
- 10 (23%) of students are exceeding their expected levels for maths

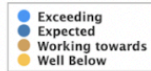
*39% of students are well below or working towards their expected curriculum level for maths - one student has moved from well below to working towards*

*61% of students are working at their expected curriculum level for maths or exceeding it*

# Student Achievement Reporting 2023 - Male/Female: READING

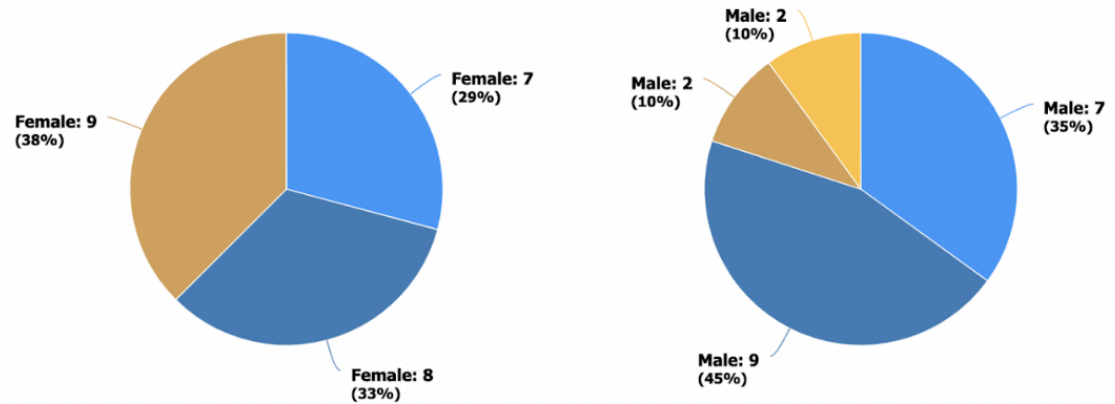
## Reading

### Male/Female



Reading T4 - 2023 - Pie Chart

Split By: Gender

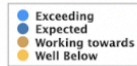


	Female	Male
Well below	-	2
Working towards	9	2
Expected	8	9
Exceeding	7	7
<b>Total</b>	<b>24</b>	<b>20</b>

# Student Achievement Reporting 2023 - Male/Female: WRITING

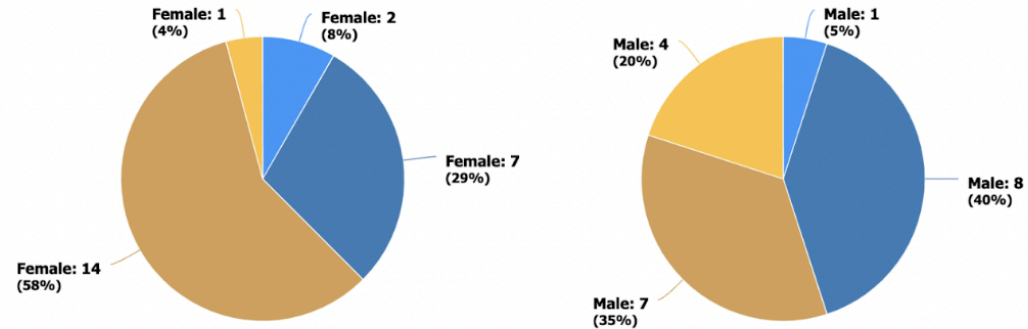
## Writing

### Male/Female



Writing T4 - 2023 - Pie Chart

Split By: Gender

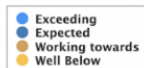


	Female	Male
Well below	1	4
Working towards	14	7
Expected	7	8
Exceeding	2	1
<b>Total</b>	<b>24</b>	<b>20</b>

# Student Achievement Reporting 2023 - Male/Female: MATHS

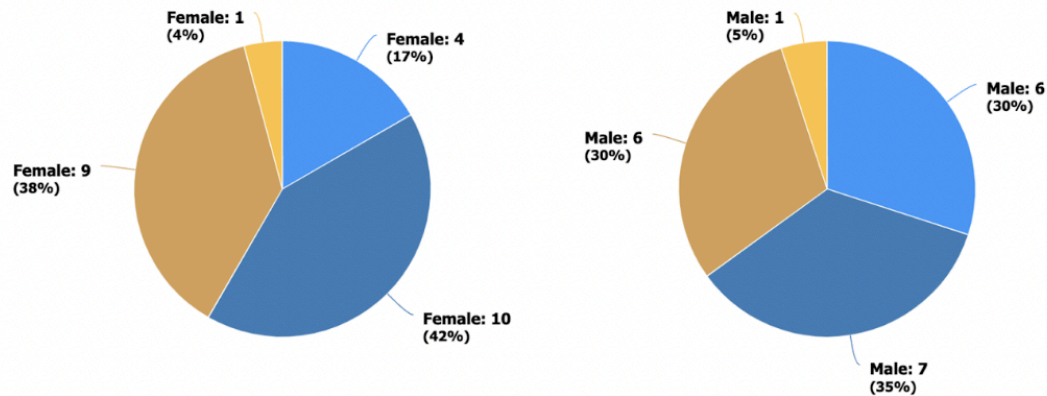
**Maths**

**Male/Female**



**Mathematics T4 - 2023 - Pie Chart**

Split By: Gender



	Female	Male
Well below	1	1
Working towards	9	6
Expected	10	7
Exceeding	4	6
<b>Total</b>	<b>24</b>	<b>20</b>

## Giving Effect to Te Tiriti o Waitangi

Te Reo and tikanga are well established and interwoven throughout our kura. All classes use Te Reo throughout the day including daily karakia and waiata. Our school pepeha is well known by our ākonga. This along with our school poū, helps shape who we are at Pine Hill School.

A lead kaiako has been appointed for cultural responsiveness. This kaimahi member (as well as others) is/are proactive in upskilling our staff in te Reo and tikanga. The tumuaki has studied and passed level one Te Ahu o te Reo Māori.

Our teaching kaimahi have devoted time to learning their pepeha and sharing these with our ākonga and other kaimahi. Ākonga are encouraged and supported to learn their pepeha and are provided with regular opportunities to share this with their peers. Information for pepeha is sourced from the home environment so we know we are working with our ākonga to reflect who they are and where they come from.

Currently, we are using the Hikairo Schema to support culturally responsive practice. As a staff, we are unpacking and defining *Quality Practice* with reference to Teaching Standard One - *Te Tiriti o Waitangi partnership: Demonstrate commitment to tangata whenuatanga and Te Tiriti o Waitangi partnership in Aotearoa New Zealand*.

*How we give Effect to Te Tiriti o Waitangi at Pine Hill School:*

- A bicultural approach to teaching and learning will be strongly evident for the development of our Māori tamariki and all ākonga
- Ākonga will experience rich learning opportunities regardless of gender, race or personal circumstances
- School karakia is used consistently across learning teams for the beginning and end of the day and prior to eating
- School pepeha is used across learning
- We have an established Kapa Haka group with an employed tutor, that all year 2-6 ākonga are part of and this group performs throughout the year
- Ākonga/kaimahi knowing their own pepeha and using this regularly
- Protocols of karakia and whakatauki are used consistently in Assemblies and for kaimahi hui
- Respectful, reciprocal relationships developed through tuakana-teina: buddy reading/learning, play based learning our PB4L programme
- Utilise te reo across a range of contexts - greetings, farewells, emails, newsletter, reports, texts, signage, Assemblies, parent information
- Knowing cultures and knowing our learners and celebrating this
- Advice sought from Luana Thomas our Resource Teacher of Māori
- Support through our Kāhui Ako
- Use of waiata and whakatauki across school e.g. Assembly, hui
- Use of Aotearoa contexts for learning as well as Pine Hill 'community' place based learning experiences
- Class Treaties created collaboratively and 'lived by' in our learning teams
- School Values of responsibility, respect and aiming high reflected in all we do and felt in our school environment
- Respectful relationships with ākonga and whānau partnerships



- Active whānau involvement (community BBQ/Picnics, school events etc)
- Meaningful whānau hui held twice yearly and when required
- Tikanga and te reo part of everyday practise
- Professional Growth Cycle/appraisal for kaimahi having a Māori component, suited to the needs of the individual
- Knowing our learners in their world - turangawaewae
- Matariki annual event that involves our local early childhood centres
- Achievement data is monitored regularly to ensure equitable outcomes for all ethnicities, including Māori. This is reported to the Board.

Pine Hill School acknowledges the unique position of Māori in Aotearoa New Zealand and acknowledges Māori as the elder treaty partner. We seek to promote awareness of Te Mana o Aotearoa and foster improved cultural understanding consistent with Te Tiriti o Waitangi.

*Māku tēnei kiwai. Māu tēnā kiwai.*

We will pick up one handle of this kete for you,  
you will need to pick up the other.  
Whatever we do, we need to do together.



# Good Employer Statement 2023

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

<b>Reporting on the principles of being a Good Employer</b>	
<p><b>How have you met your obligations to provide good and safe working conditions?</b></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><b>What is in your equal employment opportunities programme?</b> <b>How have you been fulfilling this programme?</b></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"> <li>● <i>to maintain, and comply with their school's Equal Employment Opportunities policy, and</i></li> <li>● <i>to include in the annual report a summary of the year’s compliance.</i></li> </ul> <p><i>To achieve this, the board:</i></p> <ul style="list-style-type: none"> <li>● <i>Is reported to on EEO surveys from staff</i></li> <li>● <i>shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</i></li> <li>● <i>selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude</i></li> <li>● <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></li> <li>● <i>ensures that employment and personnel practices are fair and free of any bias.</i></li> </ul>
<p><b>How do you practice impartial selection of suitably qualified persons for appointment?</b></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><b>How are you recognising,</b></p> <ul style="list-style-type: none"> <li>– <b>The aims and aspirations of Māori,</b></li> <li>– <b>The employment requirements of Māori, and</b></li> <li>– <b>Greater involvement of Māori in the Education service?</b></li> </ul>	<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"> <li>● <i>Local curriculum PLD mahi - cultural capability. How are we reflecting cultural responsiveness at Pine Hill School?</i></li> <li>● <i>Continue to develop and consolidate a shared understanding of bicultural practice . . . (our kawa - what we do around here)</i></li> <li>● <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></li> </ul>



<p><b>How have you enhanced the abilities of individual employees?</b></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><b>How are you recognising the employment requirements of women?</b></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><b>How are you recognising the employment requirements of persons with disabilities?</b></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&amp;S needs of staff where a physical disability is present. Supporting staff with extra support and guidance for other needs.</i></p>	
<p><b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b></p>	<p>YES</p>	<p>NO</p>
<p><b>Do you operate an EEO programme/policy?</b></p>	<p>✓</p>	
<p><b>Has this policy or programme been made available to staff?</b></p>	<p>✓</p>	

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

# Kiwi Sport Funding 2023

8/12/2023

## Kiwisport for the year ended 31 December 2023

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, Pine Hill School received Kiwisport funding of \$673.92 (excluding GST). The funding was spent on sports equipment for athletics, football and netball.

Melissa Ward



Principal

