

HILLSIDE PRIMARY SCHOOL

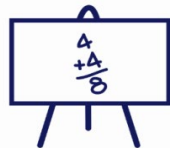
ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	3935
Principal:	Tina Shaw
School Address:	24 McCaughan Street, RD 1, Browns 9781
School Postal Address:	24 McCaughan Street, RD 1, Browns 9781
School Phone:	03 236 4090
School Email:	hillside.school@xtra.co.nz

Accountant / Service Provider:



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HILLSIDE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Hillside Primary 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.

Mark Zwies

Full Name of Presiding Member

Signed by:

CEBDAA6B43D66FD3

Signature of Presiding Member

25/05/2023

Date:

Tina Shaw

Full Name of Principal

Signed by:

8E1A3E41A5EA82F6

Signature of Principal

16/05/2023

Date:

Hillside Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	401,734	422,000	394,882
Locally Raised Funds	3	12,194	7,100	13,032
Interest Income		6,235	500	871
Total Revenue		420,163	429,600	408,785
Expenses				
Locally Raised Funds	3	4,347	2,600	9,842
Learning Resources	4	288,651	298,500	288,228
Administration	5	23,183	26,500	25,933
Finance		542	-	206
Property	6	103,267	113,800	98,414
Loss on Disposal of Property, Plant and Equipment		4	-	-
		419,994	441,400	422,623
Net Surplus / (Deficit) for the year		169	(11,800)	(13,838)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		169	(11,800)	(13,838)

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

Hillside Primary 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		181,321	189,000	195,159
Total comprehensive revenue and expense for the year		169	(11,800)	(13,838)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,336	-	-
Equity at 31 December		183,826	177,200	181,321
Accumulated comprehensive revenue and expense		183,826	177,200	181,321
Reserves		-	-	-
Equity at 31 December		183,826	177,200	181,321

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.

Hillside Primary School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	595,049	25,200	54,595
Accounts Receivable	8	22,524	25,000	23,492
GST Receivable		-	5,000	19,705
Prepayments		5,125	3,000	2,529
Investments	9	155,637	155,000	153,233
		<u>778,335</u>	<u>213,200</u>	<u>253,554</u>
Current Liabilities				
GST Payable		33,396	-	-
Accounts Payable	11	27,411	40,000	51,606
Provision for Cyclical Maintenance	12	2,697	-	2,697
Painting Contract Liability	13	10,992	11,000	10,995
Finance Lease Liability	14	2,140	3,000	2,916
Funds held for Capital Works Projects	15	523,033	-	20,197
		<u>599,669</u>	<u>54,000</u>	<u>88,411</u>
Working Capital Surplus		178,666	159,200	165,143
Non-current Assets				
Property, Plant and Equipment	10	50,756	61,500	64,358
		<u>50,756</u>	<u>61,500</u>	<u>64,358</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	29,829	25,000	22,434
Painting Contract Liability	13	12,543	15,000	20,382
Finance Lease Liability	14	3,224	3,500	5,364
		<u>45,596</u>	<u>43,500</u>	<u>48,180</u>
Net Assets		<u>183,826</u>	<u>177,200</u>	<u>181,321</u>
Equity		<u>183,826</u>	<u>177,200</u>	<u>181,321</u>

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

Hillside Primary School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		121,981	110,000	112,086
Locally Raised Funds		12,194	7,100	13,032
Goods and Services Tax (net)		53,101	-	(19,705)
Payments to Employees		(60,328)	(57,000)	(53,856)
Payments to Suppliers		(81,913)	(56,900)	(30,243)
Interest Paid		(542)	-	(206)
Interest Received		3,951	500	871
Net cash from/(to) Operating Activities		48,444	3,700	21,979
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		-	(7,000)	(4,670)
Purchase of Investments		(2,404)	-	(2,757)
Net cash from/(to) Investing Activities		(2,404)	(7,000)	(7,427)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,336	-	-
Finance Lease Payments		(2,916)	(1,500)	(6,257)
Painting contract payments		(7,842)	(5,000)	(7,841)
Funds Administered on Behalf of Third Parties		502,836	(21,000)	21,117
Net cash from/(to) Financing Activities		494,414	(27,500)	7,019
Net increase/(decrease) in cash and cash equivalents		540,454	(30,800)	21,571
Cash and cash equivalents at the beginning of the year	7	54,595	56,000	33,024
Cash and cash equivalents at the end of the year	7	595,049	25,200	54,595

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.

Hillside Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b .

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) Accounts Receivable

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

g) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

h) 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	20–50 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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.

j) 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.

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

l) 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 Revenue and Expense.

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

m) Provision for Cyclical Maintenance

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

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

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

n) Financial Instruments

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

o) 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.

p) Budget Figures

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

u) 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 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	117,006	110,000	112,425
Teachers' Salaries Grants	218,074	230,000	223,437
Use of Land and Buildings Grants	66,654	82,000	59,020
	<u>401,734</u>	<u>422,000</u>	<u>394,882</u>

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	4,607	4,000	3,580
Fees for Extra Curricular Activities	4,863	1,000	6,516
Trading	123	-	318
Other Revenue	2,601	2,100	2,618
	<u>12,194</u>	<u>7,100</u>	<u>13,032</u>
Expenses			
Extra Curricular Activities Costs	3,311	1,000	7,091
Trading	173	-	745
Other Locally Raised Funds Expenditure	863	1,600	2,006
	<u>4,347</u>	<u>2,600</u>	<u>9,842</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>7,847</u>	<u>4,500</u>	<u>3,190</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	5,044	6,000	4,780
Employee Benefits - Salaries	266,910	275,000	266,829
Staff Development	3,099	7,000	1,970
Depreciation	13,598	10,500	14,649
	<u>288,651</u>	<u>298,500</u>	<u>288,228</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,700	4,800	4,609
Board Fees	3,205	4,000	2,910
Board Expenses	685	1,000	779
Communication	928	1,400	947
Consumables	1,372	1,000	1,566
Other	5,454	8,800	6,243
Insurance	2,759	1,500	4,299
Service Providers, Contractors and Consultancy	4,080	4,000	4,580
	<u>23,183</u>	<u>26,500</u>	<u>25,933</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,158	800	884
Cyclical Maintenance Provision	3,886	5,000	5,247
Grounds	5,373	4,000	1,748
Heat, Light and Water	3,706	5,300	9,733
Rates	252	1,000	398
Repairs and Maintenance	10,498	3,700	10,049
Use of Land and Buildings	66,654	82,000	59,020
Employee Benefits - Salaries	11,740	12,000	11,335
	<u>103,267</u>	<u>113,800</u>	<u>98,414</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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	595,049	25,200	54,595
Cash and cash equivalents for Statement of Cash Flows	<u>595,049</u>	<u>25,200</u>	<u>54,595</u>

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

Of the \$595,049 Cash and Cash Equivalents, \$523,033 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Interest Receivable	2,284	-	-
Banking Staffing Underuse	-	-	5,654
Teacher Salaries Grant Receivable	20,240	25,000	17,838
	<u>22,524</u>	<u>25,000</u>	<u>23,492</u>
Receivables from Exchange Transactions	2,284	-	-
Receivables from Non-Exchange Transactions	20,240	25,000	23,492
	<u>22,524</u>	<u>25,000</u>	<u>23,492</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	155,637	155,000	153,233
Total Investments	<u>155,637</u>	<u>155,000</u>	<u>153,233</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	32,842	-	-	-	(1,980)	30,862
Furniture and Equipment	12,406	-	(4)	-	(3,212)	9,190
Information and Communication Technology	7,640	-	-	-	(2,145)	5,495
Leased Assets	7,657	-	-	-	(2,448)	5,209
Library Resources	3,813	-	-	-	(3,813)	-
	-	-	-	-	-	-
Balance at 31 December 2022	<u>64,358</u>	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>(13,598)</u>	<u>50,756</u>

The net carrying value of furniture and equipment held under a finance lease is \$5,209 (2021: \$7,657)

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	73,810	(42,948)	30,862	73,810	(40,968)	32,842
Furniture and Equipment	34,275	(25,085)	9,190	35,390	(22,984)	12,406
Information and Communication T	21,553	(16,058)	5,495	22,153	(14,513)	7,640
Leased Assets	23,723	(18,514)	5,209	23,723	(16,066)	7,657
Library Resources	32,866	(32,866)	-	32,866	(29,053)	3,813
Balance at 31 December	186,227	(135,471)	50,756	187,942	(123,584)	64,358

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Creditors	1,352	10,000	28,288
Accruals	4,700	5,000	4,609
Employee Entitlements - Salaries	20,240	25,000	17,838
Employee Entitlements - Leave Accrual	1,119	-	871
	<u>27,411</u>	<u>40,000</u>	<u>51,606</u>
Payables for Exchange Transactions	27,411	40,000	51,606
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>27,411</u>	<u>40,000</u>	<u>51,606</u>

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Provision at the Start of the Year	25,131	20,000	17,286
Increase to the Provision During the Year	3,885	5,000	10,992
Use of the Provision During the Year	-	-	(3,147)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>29,016</u>	<u>25,000</u>	<u>25,131</u>
Cyclical Maintenance - Current	2,697	-	2,697
Cyclical Maintenance - Non current	29,829	25,000	22,434
	<u>32,526</u>	<u>25,000</u>	<u>25,131</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan and painting contract.

13. Painting Contract Liability

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Due within one year	10,992	11,000	10,995
Due after one year	12,543	15,000	20,382
	<u>23,535</u>	<u>26,000</u>	<u>31,377</u>

In 2018 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2019, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	2,140	3,000	2,916
Later than One Year and no Later than Five Years	3,224	3,500	5,364
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>5,364</u>	<u>6,500</u>	<u>8,280</u>
Represented by			
Finance lease liability - Current	2,140	3,000	2,916
Finance lease liability - Non current	3,224	3,500	5,364
	<u>5,364</u>	<u>6,500</u>	<u>8,280</u>

15. Funds Held for Capital Works Projects

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

2022	Project Number	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block A Stage 1		20,197	75,884	(96,081)	-	-
SIP AMS CP: A: 2 TS DQLS	216994	-	616,100	(93,067)	-	523,033
Upgrade and Redevelopment Stage 2		-	-	-	-	-
Totals		<u>20,197</u>	<u>691,984</u>	<u>(189,148)</u>	<u>-</u>	<u>523,033</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	523,033
Funds Receivable from the Ministry of Education	-

2021	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block A Stage 1		(920)	150,000	(128,883)	-	20,197
Solar Heating		-	63,849	(63,849)	-	-
Totals		(920)	213,849	(192,732)	-	20,197

Represented by:

Funds Held on Behalf of the Ministry of Education	20,197
Funds Receivable from the Ministry of Education	-

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,205	2,910
<i>Leadership Team</i>		
Remuneration	115,674	114,031
Full-time equivalent members	1	1
Total key management personnel remuneration	118,879	116,941

There are 6 members of the Board excluding the Principal. The Board had held 9 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, finance and property matters.

Principal 1

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	-	-
Termination Benefits	-	-

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	-	-
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$1,147,155 Contract for SIP AMS CP: A: 2 TS DQLS Upgrade and Redevelopment Stage 2 to be completed in 2023, which will be fully funded by the Ministry of Education. \$863,873 has been received across Stage's 1 and 2 of which \$340,840 has been spent on the project to date:

(Capital commitments at 31 December 2021: \$20,197)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021:Nil)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	595,049	25,200	54,595
Receivables	22,524	25,000	23,492
Investments - Term Deposits	155,637	155,000	153,233
Total Financial assets measured at amortised cost	<u>773,210</u>	<u>205,200</u>	<u>231,320</u>

Financial liabilities measured at amortised cost

Payables	27,411	40,000	51,606
Finance Leases	5,364	6,500	8,280
Painting Contract Liability	23,535	26,000	31,377
Total Financial Liabilities Measured at Amortised Cost	<u>56,310</u>	<u>72,500</u>	<u>91,263</u>

22. Events After Balance Date

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

23. Comparatives

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

Hillside Primary School

Kiwisport Funding Report 2022

Kiwisport is a Government funding initiative to support student's participation in organized sport.

In 2022, the school received Kiwisport funding of \$513.39

The funding was spent on:

- Transport to the local swimming pool
- Pool hire

The funding has enabled all (100%) our students to have access to:

- Consistent swimming sessions
- Coaching from Swim Safe coaches
- Deep water experience

The extra funding has made it possible for the school to provide 10 consistent sessions of longer duration because of water temperature and deep water for older students.

Hillside Primary School (3935)

Analysis of Variance

For the 2022 Year

NAG 1

Reading

Goal/ Target	Actions/ How Goals were met	Barriers to achieving goal	Baseline Date from December 2022	Next Steps 2023
<p><u>Annual Goals</u></p> <ul style="list-style-type: none"> For all students to achieve at the expected level for their age group. For all students at the 6yr observation survey to be reading at the Green level After 2 years at School to be a Purple level After 3 years to be reading beyond Gold From Year 4-8 students are expected to be 	<ul style="list-style-type: none"> Reading books have been audited and gaps have been identified and filled. This will continue throughout 2023 Appropriate ICT activities for follow-up in reading sessions are being used. Small groups or individuals in Junior Room have provided good support for students in years 1-4. 	<p>Comprehension for some students needs more focused</p> <p>Some students need more teaching around using the internet for research.</p>	<p>Students achieving at expected level- 15 Students achieving beyond the expected level- 12 Students working towards the expected level- 3</p> <p>Girls achieving at expected level- 8 Girls achieving beyond the expected level 7 Girls working towards the expected level 3</p> <p>Boys achieving at expected level-7 Boys achieving beyond the expected level- 5 Boys working towards the expected level-0</p> <p>Asian students achieving at the expected level -2 Asian students achieving beyond the expected level 3 Asian students working towards the expected level -0</p>	<ul style="list-style-type: none"> Continue to use PACT to plan for next learning steps. Continue with Teacher aid support in both rooms. Update devices as necessary. Investigate structured literacy/ phonics programmes to see if they would work in the junior room. Continue to look for resources /activities that support reading for all levels.

<p>reading at or beyond their age appropriate level based on the Probe Comprehension assessment</p>	<ul style="list-style-type: none"> • A focus on comprehension strategies for all students. • Use of school Library and Winton Library Book Bus is developing a love of reading for all students. • Book Week provides a great opportunity for reading activities. • Community support provides financial assistance so all students can purchase a book during Book Week. • Use of e-readers in the senior room to support the reading of longer books. • Focus on phonics and spelling patterns has assisted most students with the reading of difficult or unusual words. • Focus on vocabulary and the 		<p>This information excludes students enrolling at School for the first time on or after the 1st Marc and Maori students who are in a cohort of 3. Throughout the year the staff monitor and report to the Board on achievement of special needs when appropriate.</p>	<ul style="list-style-type: none"> • Reading is a focus for the whole school in 2023. In the first instance we will be: • Collecting student voice about reading. • Reviewing documentation . • Becoming familiar with the curriculum refresh. • Investigating structured reading programmes to see if they would support our existing way of working. • Investigate Resource Cupboard / The Code as reading resources. • Use of PLD relating to Reading for teachers and teacher aides. • Use of community members to listen to children read or to read to them.
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	<p>origins of words in the senior room has strengthened comprehension for some older students.</p> <ul style="list-style-type: none"> • Regular and consistent home reading routines. • Use of inquiry tasks as a purpose for reading. • Provided more opportunities for students to read aloud and increase fluency. • Provided Teacher Aide support for students who are working towards the expected level or who just need more one to one practice. • Have created more activities around personal reading material. • The explicit teaching of summarizing skills. 			<ul style="list-style-type: none"> • Reinforce Buddy Reading skills for all students. • Continue to increase use of digital technologies to enhance reading programs. • Continue to use e-readers in senior class for supporting all readers with new material. • Extend online activities to provide an increasing range of reading challenges • Introduce more written activities around personal reading. • Update reading material for Junior Room. • Explicit teaching of summarizing and vocabulary skills for older students.
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	<ul style="list-style-type: none">• Steadily have researched resources /activities that support reading for all levels.• Use of individual laptops is providing a wider range of reading opportunities for all levels in Room 1.• Well established reading programs for all year groups.• Home reading program continues to be effective Most students follow home reading program effectively.• Extra Teacher Aide support in reading has been very beneficial for 5 students in Room 1. It has resulted in			
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	<p>increased engagement, fluency and confidence.</p> <ul style="list-style-type: none">• Holiday reading challenges – every holiday. This is effective for most students.• PACT continues to aid assessment and planning• Good resources for all year groups and specific needs.• Resources updated on a regular basis.• Regular school library sessions.• Students trained to carry out effective buddy reading.• Hells Pizza Reading Challenge.			
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Analysis of Variance

For the 2022 Year

NAG1

Reading

Goal/ Target	Actions/ How the Goals were met	Barriers to achieving goal	Baseline data from December 2022	Next Steps 2023
<p>Improvement Target</p> <p>1. For all students who are working towards the expected level for Reading to make progress to move them to be reading "at" the expected level.</p>	<ul style="list-style-type: none"> • Assessment data for targeted students was reviewed and learning needs identified. • Classroom strategies were developed. • Teacher Aide worked with targeted students. • Ongoing monitoring of targeted students' progress by use of a variety of assessment tools. • Classroom teachers discussed with parents caregivers and whanau ways to support students learning at home. • All targeted students received individual support. 		<p>As on the previous page. At the end of 2022 3 students were identified as working towards the expected level. The 3 students working towards the expected level are all making very good progress and have made gains but not enough to move them to at the expected level. 2 of these students are very close to working at the expected level. 1 student has only been at Hillside for 2 terms. This student has had support from RTLB. This support will be continued in 2023.</p>	<ul style="list-style-type: none"> • Analyse assessment data for students who are working towards the expected level for Reading. • Develop programs for students eg in classroom .and with individual support • Monitor progress and adapt programs as required. • Discuss home support with parents, caregivers and whanau. • Liaise with outside agencies as required.

<p>2. For those students who are close to achieving beyond the expected level to make progress to move them from "at" to beyond.</p>	<ul style="list-style-type: none"> • Assessment data for targeted students was collected and learning needs required to move them to above were identified. • Classroom programs were developed and put in place. • Programs were reviewed to reflect assessment information. • Classroom teachers discussed with parents, caregivers and whanau ways to support students at home. 		<p>• 3 students working at the expected level are just at the expected level , extra attention will be given to monitoring their reading.</p>	<ul style="list-style-type: none"> • To identify those students who are close to moving from "at" to beyond the expected level. • Use assessment data to identify learning needs. • Deliver programs for those targeted students. • Monitor progress and review programs. • Discuss home support with parents, caregivers and whanau.
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Analysis of Variance

For the 2022 Year

NAG 1

Writing

Goal/ Target	Actions/ How the Goals were met	Barriers to achieving goal	Baseline data from December 2022	Next Steps 2023
<p>For each student to be achieving at the expected level for their year group.</p>	<ul style="list-style-type: none"> • Students sharing their writing in a variety of forms – in class and assembly • Teacher aid support with writing has seen more children receive one to one support during writing sessions. • Using lots of variation in writing for the NE students eg sight word writing, chalk writing outside, painting writing, ICT sight word and alphabet support. Etc. • Lots of personal writing for younger students to get them into writing. • A Focus on phonics has assisted with spelling for juniors. • Explicit teaching of spelling conventions and rules has helped with 	<p>Spelling needs a more structured approach for some students.</p> <p>Ensuring enough time for writing tasks for younger students.</p> <p>Editing and proof reading for some students.</p> <p>Expanding on their ideas and adding details for some students.</p>	<p>Students achieving at expected Level-16 Students achieving beyond the expected Level -11 Students working towards the expected Level -3</p> <p>Girls achieving at expected Level - 11 - Girls achieving beyond the expected Level -6 Girls working towards the expected Level - 1 Boys achieving at expected Level -5 Boys achieving beyond the expected Level -5 Boys working towards the expected Level -2</p> <p>Asian students achieving at the expected level -2 Asian students achieving beyond the expected level 3 Asian students working towards the expected level 0</p> <p>This information excludes students enrolling at School for the first time on or after the 1st March and Māori students(a cohort of 3) Throughout the year the staff are monitoring</p>	<ul style="list-style-type: none"> • Continue teacher Aide support at writing time for juniors. • Update digital devices as appropriate. • Continue to with 1 to1 support for students working towards the expected level. • Investigate structured literacy programme and spelling

	<p>spelling with older students.</p> <ul style="list-style-type: none"> • Digital technologies have helped to encourage writing. • Use of PACT for teaching of next steps. • Use of talking buddies to support writing. • Use of Seesaw to share writing with parents. • Lots of writing opportunities across the curriculum throughout the school. • Continue to teach different genres. • Explicit teaching of editing and proof reading. • Ensure that there is a balance of writing tasks throughout the year e.g. creative as well as information. • Continue to use Teacher Aide to support students who are working towards the expected level and review program • 		<p>and reporting to the Board on achievement of special needs when appropriate.</p>	<p>programmes</p> <ul style="list-style-type: none"> • Support will be provided for those students who are at risk of not reaching the expected level for their age group. • Continue rich writing opportunities for inquiry. • Continue to carry out guided writing for a variety of purposes and to focus on language features, punctuation and vocabulary.
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	<ul style="list-style-type: none"> • Targeted teaching of writing genre and punctuation for all age groups • Individual laptop devices are supporting the writing process for senior students. • Online activities are extending engagement and independence. • Constant access to students' work enables teachers to focus on areas that need attention. • Use of past students' writing provides a useful model. • Guided writing . • Peer support for some students. • Writing for inquiry for all students provides an authentic context and extends vocabulary. • For older students their extensive reading provides appropriate structure and vocabulary for their writing. • Use of PACT has assisted with next step learning for older students. 			<ul style="list-style-type: none"> • Focus on editing skills For all age groups. • Focus on using editing functions on digital devices. • Focus on explicit teaching of punctuation and spelling conventions. • Use student voice when reviewing writing program • Continue to extend use of online activities with individual devices for year 5-8 • Use PACT for all students for assessment and planning. • Continue to develop easy step editing
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	<ul style="list-style-type: none"> • Use of PACT has made teachers aware of various planning formats and different aspects of writing. • PACT is reinforcing assessment decisions. • Spelling program for all year groups. • High expectations for Yr1- Yr8. The sharing of writing across the school promotes expectations. • Scaffolding writing process/ teaching different forms of writing. • Individual programs for those working towards the expected 			<p>process for years 1-3.</p> <ul style="list-style-type: none"> • Continue to develop buddy writing support for years 5-8. • Ensure students have opportunities to write for a range of authentic purposes.
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Hillside Primary School
Analysis of Variance
For the 2022 Year

NAG 1

Writing

Goal/ Target	Actions/ How the Goals were met	Barriers to achieving goal	Baseline data from December 2022	Next Steps 2023
<u>Improvement Target</u> For all students who are working towards the	Individual programmes were developed from the analysis of assessment data.		As on previous page.	Analyse assessment information for students who are working towards the expected level.

<p>expected level for their year group in writing to make progress to move them to be writing "at" the expected level.</p> <p>For those students who are close to working beyond the expected level in writing to make progress to move them from "at" to working beyond the expected level.</p>	<p>All students who have been identified as working towards the expected level have received Teacher Aide Support. Teachers discussed with parents, caregivers and whanau ways to support students writing at home. Class programmes were reviewed to provide support for targeted students.</p> <p>Assessment data for targeted students was collected and learning needs required to move them to beyond the expected level were identified. Classroom programmes were developed and put in place. Programmes were reviewed to reflect assessment information. Classroom teachers discussed with parents, caregivers and whanau ways to support students at home.</p>		<p>At the end of 2022 3 students were working towards the expected level. 2 students who are working towards the expected level for writing are receiving Teacher Aide support. In the classroom both of these students receive support with writing. In 2022 the aim was to increase independence and both these students are increasing their independence greatly. They have made good, steady progress but not enough to move them to at the expected level. Out of these 2 students 1 has made good progress with content and the other student has made good progress with clarity, spelling and punctuation. .1 student is being monitored closely in the classroom setting and is receiving teacher aide support as required.</p>	<p>Using assessment information develop programmes for targeted students within the classroom and with individual support Monitor progress of student and revise programmes as necessary Discuss home support with parents, caregivers and whanau. Liaise with outside agencies where appropriate</p> <p>To identify those students who are close to moving from "at" to beyond the expected level. Use assessment data to identify learning needs. Use PACT to identify next step learning. Deliver programmes for those targeted students. Monitor progress and review programmes.</p>
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			<p>At the beginning of 2022 1 student was identified to be close to achieving beyond the expected level. At the end of 2022 1 student had made progress to move them to beyond the expected level.</p>	<p>Discuss home support with parents, caregivers and whanau.</p>
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Hillside School Analysis of Variance

For the 2022 Year

NAG 1

Mathematics

Goal/ Target	Actions/ How the Goals were met	Barriers to achieving goal	Baseline data from December 2022	Next Steps 2023
For each student to be achieving at their expected level for their year group as outlined in the NZ Curriculum and Numeracy Stages.	<p>Mathematics is either taught or reinforced every day. Weekly homework tasks are set to support work being covered in the classroom. This has seen students showing a deeper understanding of concepts.</p> <p>Use of good activities for early finishers and ICT activities that have consolidated learning.</p> <p>Use of basic fact and activities to strengthen this area.</p> <p>In both classes students are showing increased independence. Good coverage of all Maths areas.</p> <p>Small, flexible grouping are proving beneficial.</p>	<p>Students who have changed schools a number of times have shown gaps in their knowledge.</p> <p>Lack of basic fact knowledge for some students is affecting their progress in other Mathematics areas.</p> <p>School absences have meant gaps evident in some students' learning.</p> <p>Intermittent absences for some students makes continuity of learning difficult.</p>	<p>Students achieving at the expected level 17 Students achieving beyond the expected level 8 Students working towards the expected level 4</p> <p>Girls achieving at the expected level 13 Girls achieving beyond the expected level 3 Girls working towards the expected level 2</p> <p>Boys achieving at the expected level 4 Boys achieving beyond the expected level 5 Boys working towards the expected level 2</p>	<p>Classroom teachers to develop specific homework tasks to provide increased practise of maths strategies.</p> <p>Continue with trialling new delivery schedule and evaluate effectiveness.</p> <p>Continue to take part in PLD provided by Maths cluster. Continue to work with Averil Lee on planning and assessment.</p> <p>Continue with PACT for assessment and planning.</p> <p>To continue with use of digital technologies to enhance maths programme.</p> <p>Provide a more varied selection of activities for extension and for early finishers.</p>

	<p>Mathematics was a focus for 2022. Hillside worked in a cluster for PLD. Worked with Averil Lee on reviewing Mathematics delivery schedule and different ways of assessment within flexible groups.</p> <p>Working with mixed ability groups so students working towards the expected level are exposed to learning concepts they need and concepts they will learn in the future.</p> <p>ICT is used to reinforce taught material. Year 2 and 3 students have used Study Ladder and the NE and year1 students use tablet apps to reinforce basic facts.</p> <p>Use of games to support learning and increase engagement. Use of PACT has supported teachers with next steps for learning.</p>		<p>Asian students achieving at the expected level 3 Asian students achieving beyond the expected level 2 Asian students working towards the expected level - 0</p> <p>This information excludes students enrolling at School for the first time on or after the 1st March and Maori students (a cohort of 3). Throughout the year the staff are monitoring and reporting to the Board on achievement of special needs when appropriate.</p>	<p>Continue with updating of equipment.</p> <p>Highlight areas that PACT show needs attention .</p> <p>Teacher Aide support for students working towards the expected level.</p> <p>Explore more online activities for maintenance.</p> <p>Continue to address coverage difficulties by making links across Mathematical areas.</p> <p> Address time restraint issues in a variety of ways.</p>
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	<p>PACT has continued to be a useful tool for assessment and planning. Use of Study ladder for all age groups has been beneficial and can be continued from home.</p> <p>Digital technologies have provided more opportunities for all students.</p> <p>Use of NZ Maths is assisting in planning.</p> <p>Teacher aide support for students who are working towards the expected level is very beneficial.</p> <p>Making links between Maths areas is assisting in student progress.</p> <p>Students use digital technology effectively to consolidate learning. Students are developing appropriate goals for learning.</p> <p>Maintenance programmes for all students Paired and group tasks are effective.</p>			
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	<p>New students have adapted to class programmes and are motivated.</p> <p>Careful timetabling of Mathematics has assisted with coverage.</p> <p>Goal setting and personal learning is encouraged.</p> <p>Most students are choosing and using equipment appropriately.</p>			
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Hillside Primary School
Analysis of Variance

For the 2022 Year

NAG 1

Mathematics

Goal/ Target	Actions/ How the Goals were met	Barriers to achieving goal	Baseline data from December 2022	Next Steps 2023
<p><u>Improvement Target</u> For all students who are working towards the expected level to make progress to move them to “at” the expected level for their year group.</p>	<p>Analysed assessment data to determine needs. Individual programmes were developed. Individual support provided Monitor progress after each maths area has been completed by assessment. Reviewed programmes and support. Discussed with parents, ways to support students at home. Assessment data was collected mid-year and at the end of the year, analysed and used for reporting and planning next steps.</p>		<p>As on previous page. At the end of 2022 4 students were working towards the expected level. 2 of these students receive teacher aide support 3 times a week. Both students are making steady progress and are moving closer to the expected level.</p> <p>1 student who is working towards the expected level have only been at Hillside for less than a year . They have made gains but not enough to move them to at the level. 3 students who are working at the expected level are just at . These students received support from the loss of learning fund. 2 students</p>	<p>Analyse assessment data for targeted students. Develop programmes for in the classroom and as individual support. Monitor progress and adapt programmes as required. Discuss home support with parents, caregivers and whanau. Liaise with outside agencies as required. Teacher Aide to work with targeted students.</p>

			have moved to high school 1 is demonstrating increase confidence.	
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Hillside Primary School
Analysis of Variance
For the 2022 Year

Strategic Goal 1 Teaching and Learning

. For all students to be able to achieve and progress in their learning as evidenced by assessment and evaluations in relation to The New Zealand Curriculum and other Identified school and community priorities. To achieve this all staff and school board members will undertake the necessary development and training. The staff and the Hillside School Board will ensure the school is organized and resourced for modern learning styles.

Strategic Goals	Actions/ How the goal was met	Review of variance from Targets 2022	Barriers to achieving Goal	Next Steps 2023
1.1 Complete a deep, robust curriculum review of: Mathematics programmes with a focus on areas of weakness as identified in assessment and self-	1.1 Teaching Staff undertook a SWOT analysis for Mathematics and the Arts. An action plan was developed for identified areas in SWOT analysis of each of the curriculum areas under review. Ideas from parental survey (November 2021) were	1.1 <ul style="list-style-type: none"> The SWOT analysis of Mathematics identified many strengths. Some of these strengths included: Good planned Coverage. Numeracy project framework is very 	.	Continue use of PACT for all students to focus on achievement over time. Continue use of PACT to identify areas of strength and weakness. Use of PACT as a planning tool.

<p>review processes. Focus on modern learning practice. Mathematics assessment procedures with special attention to the moderation process and PACT.</p> <p>The Arts -Visual Art, Dance , Drama and Music. Review delivery of these curriculum areas ensuring they reflect the intentions of the NZ curriculum.</p> <p>Aotearoa New Zealand's Histories- Review the draft / finalized document. Start to plan for implementation into school curriculum.</p> <p>Participate in the Healthy , Active Learning initiative.</p>	<p>incorporated into the action plans. Each action plan was reviewed each term , progress and next steps were identified.</p> <p>We were part of a cluster for Mathematics PLD. We worked with Averil Lee on planning and assessment. We have developed a new delivery plan for mathematics which is being trialled and will be reviewed at the end of Term 2 2023. Principal attended Lead Teacher and Principal sessions. Principal shared PLD with staff at staff meetings.</p> <p>During 2022 the whole school took part in Showquest and developed a production. This meant we used a range of resources that provided lots of knowledge and input for dance and drama.</p> <p>Carried out PACT for Mathematics aspects. Used information from PACT assessment to review Mathematics programmes.</p> <p>Reviewed all documentation in relation to curriculum delivery of Mathematics and the Arts.</p>	<p>effective is very effective and structured.</p> <ul style="list-style-type: none"> • Strand content-knowing where they are /can be continued. • Enthusiastic students. • Range of students means you have to think about individual needs and learning styles. • Mixed age groups mean that younger students can learn from older students and older students can also have the opportunity for basic maintenance. • Initially we had identified the way we deliver mathematics as a weakness. After PLD with Averil Lee we decided to change the delivery schedule to cover most maths areas each term. This has led to making it easier to be more flexible with groupings and assessment. <p>The use of PACT for has been effective for assessment and planning. The teacher conversations about moderation and next steps</p>		<p>Attend PD in relation to PACT when available</p> <p>Carry out review process for identified areas.</p> <p>Continue with the second year of Maths PLD cluster.</p> <p>Review new delivery schedule in Mathematics.</p> <p>Continue to review ways of carrying out assessment In Mathematics.</p> <p>Arts Week in Term 4.</p> <p>Review how effective the integration of the Aotearoa NZ Histories curriculum has been delivered within inquiry topics.</p> <p>Continue for all Staff to attend PD for focused areas.(Reading, Social Science, Inquiry learning)</p> <p>Continue with the second year of the Healthy Active learning programme.</p>
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<p>1.2 Continue to review reporting procedures in relation to reporting to parents and Ministry requirements .Use consultation feedback and research to update written report.</p>	<p>Participated in the first year of Active Schools Healthy, Active Initiative- for 2022 ,2023, 2024.</p> <p>Took part in PLD with Richie Crean from Active Southland. Staff attended a range of PLD. With Active Southland reviewed the way we carried out the health consultation. Carried out Health consultation, reported back to School Board and parents.</p> <p>Reviewed PE and Health curriculum delivery and made changes to support the PLD carried out during the year.</p> <p>Attended Aotearoa NZ Histories PLD.</p> <p>Used MOE resources to familiarize ourselves with the document.</p> <p>Developed a plan for 2023 to integrate document with inquiries covered in 2023. We will review how effective this has been at the end of 2023.</p> <p>1.2 After reviewing different written reports from a variety of schools and feedback from parental surveys we decided to use EDGE SMS to create a</p>	<p>for learning have improved by using PACT as a point of reference. The change in delivery schedule has made the use of PACT easier to use.</p> <p>Use of digital technologies has provided increased opportunities for reinforcing what is being taught in the classroom.</p> <p>Individual leased laptop devices have been purchased for all students in years 5-8. This is proving to be a very positive support for all students and providing opportunities for individual reading/research and the support of writing and the use of online programmes for Mathematics.</p> <p>The SWOT analysis identified that learning in the Arts had many strengths including:</p> <ul style="list-style-type: none"> • Show Quest • Production • Links to inquiry • End of year Break Up e.g drama. • Children are very confident. • Friday assemblies. • Outside experts. • Arts Week. 		<p>Participate in the Mighty Programme.</p> <p>Continue to develop inquiry learning skills for staff and students.</p> <p>Continue to develop capability across the school in digital technologies.</p> <p>Access PLD to further develop teacher and student capability eg STEM activities.</p>
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<p>1.3 Continue to integrate new Digital Technologies curriculum into classroom programmes and develop tracking procedures in order to identify gaps in our delivery.</p>	<p>custom made report incorporating changes that we had decided upon. We trialed these new reports in Term 4. We will continue in Term 2 and 4 of 2023 and then ask for feedback from parents.</p> <p>1.3 Learning outcomes are included in Long Term Plans.</p> <p>Robyn Irwin continuing work with Robotics for the Junior Room.</p> <p>Senior students have been using Microsoft Office 365 account. They have begun to work more consistently online in the classroom. All yr 5-8 students have been issued with an individual leased laptop.</p> <p>We have been developing effective digital capability across all curriculum areas.</p>	<ul style="list-style-type: none"> • Visual Art related to inquiry. • We keep to the plan for delivery. • Music integrated into inquiry etc. • Kapa Haka <p>All students have increased confidence with online tasks. Use of digital technologies has provided increased opportunities for reinforcing what is being taught in the classroom.</p> <p>We have continued to develop teacher digital capability. Teachers are planning online and using Office 365 with increasing consistency for collaboration.</p> <p>Individual devices are assisting with reading and writing skills. They are also increasing engagement for most students. The use of individual devices is assisting students to create their own learning pathways and extend their learning.</p>	<p>1</p>	
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		The use of online resources is enabling teachers to create differentiated learning tasks for students.		
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Hillside School Analysis of Variance

For the 2022 Year

Strategic Goal 2 Quality of Education/ Leadership and Assessment/ Self Review

As a school to ensure our vision ,values , goals and priorities for equity and excellence are continually being developed and sustained through effective planning and self- review.

Strategic Goals	Actions/ How the goal was met	Review of variance from Targets 2022	Barriers to achieving Goal	Next Steps 2023
2.1 Engage in appropriate PLD for reporting,	2.1-Staff participated	2.1 We were very satisfied with the		1Attend PLD on the curriculum areas under review.

<p>Mathematics , The Arts ,the HALS initiative., Aotearoa NZ Histories</p> <p>2.2 Further develop use of PACT and use of new features. Focus on ensuring new staff have support and training as appropriate.</p> <p>2.3 Continue to aim for school improvement on achievement and excellence with effective teaching across the school. This will be achieved through a range of self-review procedures to review teaching practices and evaluate their effectiveness and consider how to continue .e.g evaluations, appraisal, achievement reports, SWOT analysis</p> <p>2.4 Continue to review appraisal procedures to ensure our procedures are being effective in the development of all staff. Introduce Professional Growth Cycle for teaching staff.</p> <p>2.5 Focus on the recommendation of the 2018 ERO review. "For sustained improvement and future</p>	<p>A PLD Maths Cluster, the Healthy Active Learning project and the Aotearoa NZ Histories</p> <p>As outlined above in 1.1 we have reviewed assessment and reporting procedures in those curriculum areas under review.</p> <p>2.2 As outlined in 1.1</p> <p>2.3</p> <ul style="list-style-type: none"> • As part of the review of focus areas we reviewed our documentation in relation to the NZ curriculum document. • We undertook evaluations on all inquiries and curriculum events. • We undertook PLD where available. <p>2.4</p>	<p>PLD we took part in. The Healthy Active programme has a duration of 3 years. The first year introduced new ideas around PE and Health. We focused on the reviewing of the long-term plan and carrying out parental health survey. We also focused developing a PALS framework for the senior students. The students underwent training in delivering a variety of games from the Movewell resource. This has been very effective for the development of student advocacy.</p> <p>2.2 During 2021 we experienced staff changes which meant that new</p>		<p>2 Take part in 2nd year Mathematics PLD Cluster.</p> <p>3 Take part in the 2nd year Healthy Active Learning Initiative .</p> <p>4 As part of the review of Mathematics we will be focusing on the different Mathematics aspects of PACT and how we can further our understanding of them and how we can enhance our Mathematics programmes.</p> <p>5 Continue to review reporting process e.g written report at the end of the year.</p> <p>6 Continue to seek feedback from parents with regard to changes to written report and portfolios.</p> <p>7.Engage with other schools to find different ways of consulting with parents.</p> <p>8 Continue to evaluate all inquiries and curriculum events.</p> <p>9 Continue to evaluate new Maths schedule. Make changes where appropriate. Use same process to evaluate other changes/initiatives.</p>
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<p>learner success, priorities for further development are in: • the development and use of relevant indicators for reporting against the school's valued outcomes in relation to its vision and values.” Review how we have approached this and further develop. 2.6 Work alongside School Evaluation Partner(Education Review Office) 2.7 Investigate ways to improve parent consultation process.</p>	<p>The Professional Growth Cycle process was reviewed for teaching staff. New documentation was developed and the first year of this model was completed.</p> <p>All teaching staff were involved in teaching evaluations focussing on school-wide areas of review. As outlined above in 1.1.</p> <p>2.5 Throughout the year the whole staff worked through reviewing curriculum areas and assessment procedures as outlined above. After each inquiry or curriculum focus an evaluation is carried out to identify the positive, negatives and next steps. The evaluation process also identifies the principles that underpin the learning taken place as outlined in the NZ curriculum. We also monitor how the valued learning outcomes are met. We are including how the valued learning outcomes have been addressed and give examples of how this is achieved.</p>	<p>staff or relieving staff had to be shown how to use PACT and how to use the assessment information.</p> <p>2.3 Evaluations undertaken for all inquiries and school events provides the opportunity to identify exactly what is being taught, the positives and negatives and how to improve teaching practise.</p> <p>2.4 Principal appraisal was undertaken by an outside agency.</p> <p>2.5 In 2019 we considered a variety of ways to monitor how the valued learning outcomes are met and eventually decided that initially we would extend the evaluation process to include this. We have been monitoring this process to see if it is providing us with the information, we need to ensure future learner success. So far, we are finding this to be very useful and assists us to identify the strengths and weaknesses in the learning opportunities we provide.</p>		
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	<p>2.6 We participated in the Te Ara Huarau review with Suzanne Lewis. It was recommended that we focused on improving the evaluation process by using a template that would guide us to ask effective questions.</p> <p>2.7 During 2022 approximately 2/3 formal consultations were undertaken. Overall, the feedback has increased. Surveys that relate to financial issues eg donation scheme provided very high feedback</p>	<p>2.6 An evaluation of the effectiveness of the new Mathematics schedule is underway. We are making ongoing reflections as we go and hope to complete the evaluation by the end of 2023.</p>		
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Analysis of Variance
For the 2022 Year

Strategic Goal 3

Finance and Property

To provide a safe, modern learning environment which is resourced to promote learning that is personalized, student centred, engaging and connected to the real world.

Strategic Goals	Actions/ How the goal was met	Review of variance from Targets 2022	Barriers to achieving Goal	Next Steps 2023
<p>3.1</p> <ul style="list-style-type: none"> Complete the upgrade of the 2 classrooms and start admin area, staffroom, middle room, break out areas as approved by the Ministry. <p>3.2 Review developments made in 2021 to ensure we are on track to meet needs of digital fluency throughout the school. Focus on transition points e.g. yr 5 yr 8.</p> <p>3.3 Use feedback from consultation process to investigate future developments</p>	<p>3.1 Phase 1 was completed at the beginning of the 2022 year.</p> <p>After phase 1 had been tendered out extra funding was approved by the Ministry for the admin area, staffroom, middle room(library), break out rooms. Plans have been drawn up and approved by staff and School Board.</p> <p>3.2 At present we are mainly focusing on what we will need digitally when phase 2 of the upgrade is complete.</p> <p>3.3 Throughout the year we have carried out consultations with regard to curriculum, reporting</p>	<p>.3.1 Work on Phase 2 was delayed but is now due to start April 2023.</p> <p>3.2 The delays with Phase 2 has slowed down the process of purchasing / renewing devices.</p> <p>3.3 We have used the feedback from parents in relation to curriculum developments eg feedback from health consultation, promoting school by using social media more.</p>	<p>3.1 Delays with builders.</p> <p>3.2 Delays with builders.</p>	<p>3.1 Work with the Ministry of Education to complete the proposed developments.</p> <p>3.2 Continue to develop a replacement plan for school digital devices and for new technology for enhanced learning spaces.</p> <p>3.3 1 Continue with consultations throughout the year as necessary. 2.Focus on making the consultation process more effective .eg online survey.</p>

	procedures, consultation and school promotion.		3.4 Not all parents participate in the consultation process. Therefore, feedback can be inconclusive in some instances.	
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HILLSIDE PRIMARY SCHOOL

Members of the Board of Trustees For the Year ended 31 December 2022.

	Position	How position on Board gained
Tina Shaw	Principal	Appointed April 2002
Mark Zwies	Chairperson/Treasurer	Elected April 2019 Re- Elected August 2022
Bailey Burr	Staff Rep	Elected August 2022
Samantha Chandler	Parent Rep	Co-opted March 2021
Blair Lindsay	Parent Rep	Elected April 2019 Re-elected August 2022
Kate Barrie	Parent Rep	Elected August 2022
Carey Buchanan	Parent Rep	Co-Opted November 2022

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HILLSIDE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Hillside Primary School (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 25 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 19 to 48, 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.



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand