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HILLSIDE PRIMARY SCHOOL

Members of the Board of Trustees For the Year ended 31 December 2023.

	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 Re-elected November 2023
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 Re- elected November 2023

Hillside Primary School (3935)

Statement of Variance

For the 2023 Year

NAG 1

Reading

Goal/ Target	Actions/ How Goals were met	Barriers to achieving goal	Baseline Date from December 2023	Next Steps 2024
<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"> Smaller groups ensure more teacher support. More focused reading activities strengthen literacy skills. Students working towards the expected level are all making steady progress. Having a phonics focus has helped children with their reading and understanding of words. 	<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</p> <p>Students achieving beyond expected level- 8</p> <p>Students working towards expected level- 5</p> <p>Girls achieving at expected level - 6</p> <p>Girls achieving beyond expected level- 6</p> <p>Girls working towards expected level 2</p> <p>Boys achieving at expected level – 9</p> <p>Boys achieving beyond expected level - 2</p> <p>Boys working towards expected level 3</p> <p>Asian students achieving at expected level 3</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. Continue to look for resources /activities that support reading for all levels. Reviewing documentation to reflect learning intentions of the new curriculum refresh.

<p>reading at or beyond their age-appropriate level based on the Probe Comprehension assessment</p>	<ul style="list-style-type: none"> • 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. • The explicit teaching of summarizing skills/finding information/understanding vocabulary. • Steadily have researched resources /activities that support reading for all levels. • Regular home reading is being maintained by all students. 	<p>Asian students achieving beyond expected level- 3 Asian students working towards expected level- 1</p> <p>This information excludes students enrolling for the first time on or after the 1st of March. Throughout the year the staff are monitoring and reporting to the School Board on the achievement of Māori students (cohort of 1) and special needs when appropriate.</p>	<ul style="list-style-type: none"> • Becoming familiar with the curriculum refresh. • Review processes to meet Government new time coverage requirements • Investigating structured reading programmes to see if they would support our existing way of working. • Use of PLD relating to Reading for teachers and teacher aides. • Continue to increase use of digital technologies to enhance reading programs. • Extend online activities to provide an increasing range of reading challenges • Introduce more written activities around personal reading. • Update reading material for Junior Room.
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	<ul style="list-style-type: none"> • 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 • Use of new resources for reading are assisting in comprehension skills. • Comprehension strategies improving for most students. • Holiday reading challenges – every holiday. This is effective for most students. • Good use of school and Winton Library. • Book Week / Hells Pizza Challenge / book voucher from 		<ul style="list-style-type: none"> • Explicit teaching of summarizing and vocabulary skills for older students.
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			<p>Home and School provided</p> <ul style="list-style-type: none">• PACT continues to aide assessment and planning• Use of teacher Aide for reading and spelling sessions is successful.• 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.		
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Statement of Variance

For the 2023 Year

Reading

Goal/ Target	Actions/ How the Goals were met	Barriers to achieving goal	Baseline data from December 2023	Next Steps 2024
<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. • Monitoring targeted students' progress with various assessment tools. • Classroom teachers discussed with parents, caregivers and whanau ways to support students learning at home. • All targeted students received individual support. • Assessment data for targeted students was collected and 		<p>As on the previous page. At the end of 2023 5 students were identified as working towards the expected level. The 5 students working towards the expected level are all making very good progress and have made gains but not enough to move them to the expected level. 2 of these students joined Hillside at the beginning of the year. Both students have progressed from level 2 to level 17. 1 student has been at Hillside for 1 year and has made steady progress. This student is receiving extra support. This student has had support from RTLB. This</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. • Apply for funding 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>	<p>learning needs required to move them to above were identified.</p> <ul style="list-style-type: none"> • 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>support will be continued in 2024.</p> <p>1 student has only been at Hillside for 2 terms. This student is an ESOL student.</p> <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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Statement of Variance

For the 2023 Year

Hillside Primary School
Statement of Variance

For the 2023 Year

Writing

Goal/ Target	Actions/ How the Goals were met	Barriers to achieving goal	Baseline data from December 2023	Next Steps 2024
For each student to be achieving at the expected level for their year group.	<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. 	<p>Not all junior students or students who have joined Hillside have tried different forms of writing.</p> <p>Ensuring enough time for writing</p>	<p>Students achieving at expected Level- 15</p> <p>Students achieving beyond the expected Level - 7</p> <p>Students working towards the expected Level 6</p>	<ul style="list-style-type: none"> Continue teacher Aide support at writing time for juniors. Update digital devices as appropriate.

<ul style="list-style-type: none"> • 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 spelling with older students. • Digital technologies have helped to encourage writing, especially with students who find expressing ideas challenging. • Use of PACT for teaching of next steps. • 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. 	<p>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>Girls achieving at expected Level - 8</p> <p>Girls achieving beyond the expected Level -5</p> <p>Girls working towards the expected Level - 1</p> <p>Boys achieving at expected Level - 7</p> <p>Boys achieving beyond the expected Level-2 -</p> <p>5Boys working towards the expected Level -5</p> <p>Asian students achieving at the expected level -3</p> <p>Asian students achieving beyond the expected level -3</p> <p>Asian students working towards the expected level -1</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 1)</p> <p>Throughout the year the staff are monitoring and reporting to the Board on achievement of special needs when appropriate.</p>	<ul style="list-style-type: none"> • Continue to with 1 to1 support for students working towards the expected level. • Support will be provided for students 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. • Focus on editing skills for all age groups. • Focus on explicit teaching of punctuation and spelling conventions. • Use student voice when reviewing writing program. • Use PACT for all students for assessment and planning. • Ensure students have opportunities to write for a range of authentic purposes. • Familiarize ourselves with the curriculum refresh for English and communication. • Update processes to reflect learning intentions of new curriculum refresh.
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	<ul style="list-style-type: none"> • 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 • 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 . 		<ul style="list-style-type: none"> • Review to meet Government's new time coverage requirements. • Continue with phonics programme with junior students to assist with spelling.
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	<ul style="list-style-type: none">• 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.• The use of PACT has assisted with next step learning for older students.• Use of PACT has made teachers aware of various planning formats and different aspects of writing.• PACT is reinforcing assessment decisions.• High expectations for Yr1-Yr8. The sharing of writing across the school promotes expectation			
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<p><u>Improvement Target</u> For all students who are working towards the expected level for their year group in writing to make progress to move them to be writing "at" the expected level.</p>	<ul style="list-style-type: none"> Individual programs for those working towards the expected 	<p>Individual programmes were developed from the analysis of assessment data. 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>As on previous page. At the end of 2023 6 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 2023 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 approximately achieving 3 years below their expected level. They are receiving assistance in a number of ways in the classroom setting and in</p>	<p>Analyse assessment information for students who are working towards the expected level. 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.</p>
<p>For those students who are close to working beyond</p>	<p>Assessment data for targeted students was collected and</p>			

<p>the expected level in writing to make progress to move them from "at" to working beyond the expected level.</p>	<p>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>2024 will be receiving individual teacher aide support. Has only This student will also be receiving RTLB support in 2024. 1 student has only been at Hillside School for 2 terms and is an ESOL student. This student is receiving teacher aide support in the classroom. 1 student is receiving teacher aide support in the classroom and RTLB support. 1 student started at Hillside at the beginning of 2023. They are achieving just below the expected level. They have made progress but not enough to move them to at the expected level.</p>	<p>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. Discuss home support with parents, caregivers and whanau.</p>
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Hillside School
Statement of Variance
For the 2023 Year

Mathematics			
Goal/ Target	Actions/ How the Goals were met	Barriers to achieving goal	Baseline data from December 2023
<p>For each student to be achieving at their expected level for their year group as outlined in the NZ Curriculum and Numeracy Stages.</p>	<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. Use of good activities for early finishers and ICT activities that have consolidated learning. Number knowledge is strengthening due to number of the day activity Mathematics concepts being integrated into other areas helps with understanding of knowledge. Mathematics topics being covered more frequently helps children to retain knowledge.</p>	<p>Students who have changed schools a number of times have shown gaps in their knowledge. Lack of basic fact knowledge for some students is affecting their progress in other Mathematics areas. ESOL students in some cases are showing a lack of progress. School absences have meant gaps evident in some students' learning. Intermittent absences for some students make continuity of learning difficult.</p>	<p>Students achieving at the expected level 13 Students achieving beyond the expected level 8 Students working towards the expected level 7 Girls achieving at the expected level 8 Girls achieving beyond the expected level 5 Girls working towards the expected level 1 Boys achieving at the expected level 5 Boys achieving beyond the expected level 3 Boys working towards the expected level 6 Asian students achieving at the expected level 1</p>
			Next Steps 2024
			<p>Classroom teachers to develop specific homework tasks to provide increased practise of maths strategies. Continue with trialling new delivery schedule and evaluate effectiveness. Start to explore new Maths Refresh document and start using in planning. Continue with PACT for assessment and planning. To continue with use of digital technologies to enhance maths programme. Provide a more varied selection of activities for extension and for early finishers.</p>

	<p>Use of basic fact and activities to strengthen this area.</p> <p>In both classes students are showing increased independence.</p> <p>Good coverage of all Maths areas.</p> <p>Teacher aide support for 3 students is extremely important for their progress.</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>New schedule provides more opportunity for revision.</p> <p>Basic Fact knowledge is increasing for all students due to a more structured approach</p>	<p>Asian students achieving beyond the expected level 4</p> <p>Asian students working towards the expected level - 2</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 1). 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>Implement the Government's one hour a day policy.</p> <p>Attend PLD as appropriate.</p>
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	<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.</p> <p>Use of PACT has supported teachers with next steps for learning.</p> <p>PACT has continued to be a useful tool for assessment and planning.</p> <p>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</p>			
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	<p>assisting in student progress.</p> <p>Students use digital technology effectively to consolidate learning.</p> <p>Students are developing appropriate goals for learning.</p> <p>Maintenance programmes for all students</p> <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>		<p>Analyse assessment data for targeted students.</p> <p>Develop programmes for in the classroom and as individual support.</p> <p>Monitor progress and adapt programmes as required.</p>
<p><u>Improvement Target</u></p> <p>For all students who are working towards the expected level to make progress to move them to "at" the expected</p>	<p>Analysed assessment data to determine needs.</p> <p>Individual programmes were developed.</p> <p>Individual support provided</p> <p>Monitor progress after each maths area has been completed by assessment.</p>	<p>As on previous page.</p> <p>At the end of 2023 7 students were working towards the expected level.</p> <p>There is quite a difference between the achievement of boys and girls at the moment. This was the case earlier on in the year. Each of the students has made</p>	

<p>level for their year group.</p>	<p>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>progress and where support structures were available, they were used. Out of the 6 boys working towards the expected level, 4 are new to Hillside School. Of these students 3 started at the beginning of the year and 1 started during Term 2. 3 of these students are receiving specific teacher aide support. Two in class support applications were submitted to the Ministry for 2 students who are working substantially below their expected level but were declined. Therefore, we have had to use our own funding to meet these needs. ESOL support will be applied for 1 of the students working towards the expected level. Out of the 6 boys working towards the expected level, 3 are just below the expected level and are receiving support.</p>	<p>Discuss home support with parents, caregivers and whanau. Liaise with outside agencies as required. Teacher Aide to work with targeted students.</p>
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Hillside Primary School
Statement of Variance
For the 2023 Year

Strategic Goal 1 Teaching and Learning

In collaboration, the School Board and staff will provide the highest possible learning outcome for our students.

Strategic Goals	Actions/ How the goal was met	Review of variance from Targets 2023	Barriers to achieving Goal	Next Steps 2024
<p>1.1 Complete a deep, robust curriculum review of: Reading programmes with a focus on areas of weakness as identified in assessment and self-review processes. Focus on modern learning practice.</p> <p>Science curriculum delivery ensuring it reflects and covers the intentions of the NZ curriculum with attention to modern learning practices.</p> <p>Social Science curriculum delivery ensuring it reflects and</p>	<p>1.1 Teaching Staff undertook a SWOT analysis for Reading, Social Science and the inquiry process. We included Science within the inquiry process but will address this more explicitly when we look at the new refreshed curriculum. An action plan was developed for identified areas in SWOT analysis of each of the curriculum areas under review. Ideas from parental survey (November 2022) were incorporated into the action plans.</p> <p>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.</p>	<p>1.1 The SWOT analysis of Reading identified many strengths. Some of these strengths included:</p> <ul style="list-style-type: none"> • High level of reading achievement . • Good resources. • A budget that supports increasing resources. • Reading across the curriculum/inquiry/online texts. • Love of reading for most students. • Good use of the school and Winton Library. <p>We identified that we wanted to review resources used. We purchased some new resources to support literacy. We investigated Structured literacy and decided that at the moment we would strengthen our existing</p>		<p>Continue use of PACT for all students to focus on achievement over time.</p> <p>Continue use of PACT to identify areas of strength and weakness.</p> <p>Use of PACT as a planning tool.</p> <p>Attend PD in relation to PACT when available</p> <p>Begin to familiarize ourselves with and start implementing Te Mataiaho (the new curriculum refresh)</p> <p>Attend PLD for the new curriculum refresh.</p> <p>Update curriculum documentation for English, Mathematics and</p>

<p>covers the intentions of the NZ curriculum with attention to modern learning practices.</p> <p>The inquiry process.</p> <p>Aotearoa New Zealand's Histories curriculum, plan for implementation into school curriculum.</p> <p>Continue to participate in the Healthy, Active, Learning initiative.</p> <p>Participate in the second year of Mathematics PLD. Review the changes we have made.</p> <p>Begin to familiarize ourselves with the NZ Curriculum refresh and revise curriculum areas under review.</p> <p>Participate in the Mitey programme.</p> <p>1.2 Monitor reporting procedures and changes made in 2022. Start to</p>	<p>We incorporated the content of the new curriculum refresh. Principal attended Lead Teacher and Principal sessions. Principal shared PLD with staff at staff meetings.</p> <p>We attended PLD in relation to the Aotearoa New Zealand Histories curriculum. We have started including learning intentions into planning and have reviewed this.</p> <p>Carried out PACT for Mathematics aspects.</p> <p>Used information from PACT assessment to review Mathematics programmes.</p> <p>Reviewed all documentation in relation to curriculum delivery of Reading, Social Science.</p> <p>Participated in the first second year of Active Schools Health, Active Initiative- for 2022 ,2023, 2024.</p> <p>Took part in PLD with Richie Crean from Active Southland. Staff attended a range of PLD. Strengthened student led PE activities with the PALS.</p>	<p>Reading programmes with a more structured approach to phonics/ spelling. We will continue to investigate structured literacy in 2024.</p> <p>The SWOT analysis of Social Science, Science and the inquiry process identified many strengths including:</p> <ul style="list-style-type: none"> • Depth and range of topics. • Overarching value/theme links inquiries and helps to build on learning. • We try to vary the type of inquiry. • Opportunity to extend learning in the production/Stage Quest. • Good resources. <p>The use of PACT for has been effective for assessment and planning. The teacher conversations about moderation and next steps 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>Social Science as outlined in the new curriculum refresh.</p> <p>Review new delivery schedule in Mathematics.</p> <p>Cultural Week to be held in Term 3 week 2. This week will reflect the focus of all inquiries covered in 2024 and strategic goals 2 and 3.</p> <p>Continue with the third year of the Healthy Active learning programme.</p> <p>Participate in the first year of the Mitey Programme.</p> <p>Continue to develop inquiry learning skills for staff and students.</p> <p>Continue to review reporting procedures.</p>
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<p>review portfolios as part of the reporting procedures.</p>	<p>We started our participation in the Mitey programme in Term 4. This will continue until Term 3 and then we will begin phase 2 in 2025.</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>Reviewed the effectiveness of the inquiries covered.</p> <p>Developed a plan for 2024 to integrate documents with inquiries covered in 2024.</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 custom-made report incorporating changes that we had decided upon.</p> <p>We trialled these new reports in Term 4 of 2022. We continued in Term 2 and 4 of 2023 and will ask for feedback from parents early on in 2024.</p>	<ul style="list-style-type: none"> • Our knowledge of Aotearoa New Zealand Histories is developing. At the beginning of 2023 we included learning intentions in long term planning and reviewed how well this went. We were aware that it was partially successful, but we needed more PLD on this area. • We have not reviewed the portfolio process at this stage. We will be updating the portfolio sample sheets to bring into alignment with the new curriculum refresh. 	<p>1</p>
<p>1.2 Continue to review reporting procedures in relation to reporting to parents and Ministry requirements. Use consultation feedback and research to</p>			

update written report.				
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Hillside School
Statement of Variance
For the 2023 Year

Strategic Goal 2 Quality of Education/ Leadership and Assessment/ Self Review
Hillside School will be effectively and strategically governed and managed in order to grow achievement, wellbeing and environment for the school community.

Strategic Goals	Actions/ How the goal was met	Review of variance from Targets 2023	Barriers to achieving Goal	Next Steps 2024
<p>2.1 Engage in appropriate PLD for reporting, Mathematics, Reading, the HALS initiative, Science and Social Science, Aotearoa NZ Histories and the Mitey programme.</p> <p>2.2 Engage in PLD to support the implementation of the New Zealand Curriculum Refresh.</p> <p>2.3 Further develop use of PACT and use of new features. Focus on ensuring new staff have support and training as appropriate.</p> <p>2.4 Continue to review appraisal procedures to ensure our procedures are being effective in the development of all staff.</p>	<p>2.1-Staff participated A PLD Maths Cluster, the Healthy Active Learning project, the Aotearoa NZ Histories and we began the Mitey programme</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 We continue to use PACT. The whole teaching staff took part in staffroom sessions to upskill in the use of PACT.</p>	<p>2.1 We were very satisfied with the second year of the Healthy Active Learning PLD. We have continued to develop the PALS framework for 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>1 Attend PLD on the curriculum refresh.</p> <p>2 Take part in the 3rd year Healthy Active Learning Initiative.</p> <p>3 Take part in the first year of the Mitey programme.</p> <p>4 Continue to seek feedback from parents with regard to changes to written report and portfolios.</p> <p>5. Engage with other schools to find different ways of consulting with parents.</p> <p>6 Continue to evaluate all inquiries and curriculum events.</p> <p>7 Continue to evaluate new Maths schedule. Make changes where appropriate.</p>

<p>Introduce Professional Growth Cycle for teaching staff and Principal.</p> <p>2.5 Work alongside School Evaluation Partner (Education Review Office)</p> <p>2.6 Investigate ways to improve parent consultation process.</p> <p>2.7 Investigate ways to promote Hillside School in the community.</p>	<p>2.4 The Professional Growth Cycle process was reviewed for teaching staff. The documentation was reviewed. The process was undertaken for teaching staff.</p> <p>2.5 We participated in the Te Ara Huarau review with Suzanne Lewis.</p> <p>It was recommended that we focused on improving the evaluation process by using a template that would guide us to ask effective questions. We have been using the template for a review in relation to Mathematics coverage.</p> <p>2.6 During 2023 approximately 2/3 formal consultations were undertaken. There has been some improvement in parental engagement. We have incorporated feedback from parental, student and staff surveys to</p>	<p>2.3 During 2022 we experienced staff changes which meant that new staff or relieving staff had to be shown how to use PACT and how to use the assessment information.</p> <p>2.4 Principal appraisal was undertaken by an outside agency.</p> <p>2.5 The evaluation process has helped us to evaluate the mathematics delivery schedule. By going through the evaluation process, we were able to identify areas where the new schedule wasn't working completely and so we adapted it, so it was easier to use and would provide better coverage.</p> <p>2.6 Two of the 3 strategic goals for 2024 and 2025 focus on community involvement in many ways.</p>	<p>Use same process to evaluate other changes/initiatives.</p>
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	<p>develop new strategic goals for 2024 and 2025.</p> <p>2.7 We have developed a new website and a promotion and marketing plan.</p>	<p>2.7 We are including new material on the website regularly. We are able to promote the range of activities that are included in the school programme more effectively. We have made a short video of the school upgrade. We have a board member who is specifically focused on promotion and marketing.</p> <p>Where possible we are promoting the new building via face book, the website and the newsletter.</p>		
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Statement of Variance
For the 2023 Year

Strategic Goal 3

Finance and Property

In collaboration, the school board and teaching staff will endeavour to provide a safe and effective teaching and learning environment for all students.

Strategic Goals	Actions/ How the goal was met	Review of variance from Targets 2023	Barriers to achieving Goal	Next Steps 2024
<p>3.1</p> <ul style="list-style-type: none"> Complete the upgrade of the admin area, staffroom, middle room, break out areas as approved by the Ministry. (Phase 2) <p>3.2</p> <p>Review digital technology requirements throughout the school.</p>	<p>3.1</p> <p>Phase 2 was started at the end of Term 1 2023. (April)</p> <p>3.2</p> <p>At present we are mainly focusing on what we will need digitally when phase 2 of the upgrade is complete. We are steadily developing a purchasing plan for keeping all digital technology up to date and to reflect the needs of students and staff.</p>	<p>3.1</p> <p>At the end of March, the admin area is completed with the outside and some inside jobs still to be completed.</p> <p>3.2</p> <p>The delays with Phase 2 has slowed down the process of purchasing / renewing devices. We are starting to make purchases as each area is completed.</p>	<p>3.1</p> <p>Delays with builders. Some aspects eg the library/cubbies have had to be changed.</p>	<p>3.1</p> <p>Work with the Ministry of Education to complete the proposed developments as outlined in the 10yr property plan.</p> <p>3.2</p> <p>Continue to develop a replacement plan for school digital devices and for new technology for enhanced learning spaces.</p>

<p>3.3 Use feedback from consultation process to investigate future developments</p>	<p>3.3 Throughout the year we have carried out consultations regarding curriculum, reporting procedures, consultation and school promotion.</p>	<p>3.3 We have used the feedback from parents in relation to curriculum developments eg feedback from general consultation survey, cultural diversity, promoting school by using social media more. This information assisted in the development of the strategic plan for 2024 and 2025.</p>	<p>3.3 Not all parents participate in the consultation process. Therefore, feedback can be inconclusive in some instances.</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>
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Evaluation of the school's students' progress and achievement

Annual Achievement Targets

Curriculum Area -Reading

<p>Strategic Aim- For all students to be able to access Te Mātaiaho as evidenced by progress across the curriculum.</p>	<p>Annual Reading Goals</p> <ul style="list-style-type: none"> • For all students to achieve at the expected level/phase for their year group. • For all students at the 6yr observation to be reading at the green level on the reading wheel. • After 2 years at school to be at the purple level. • After 3 years at school to be reading beyond gold level. • From year 4-8 students are expected to be reading at or beyond their expected age-appropriate level based on the Probe Comprehension Assessment Tool.
<p>Assessment Tools:6yr observation survey, Literacy progressions, Benchmarks, SEA, running records, Probe Comprehension Assessment, PAT, PACT</p> <p>Baseline Data: At the end of 2023, assessment in Reading showed: Students achieving at expected level- 15 Students achieving beyond expected level- 8 Students working towards expected level- 5</p> <p>Girls achieving at expected level - 6 Girls achieving beyond expected level- 6 Girls working towards expected level 2</p> <p>Boys achieving at expected level – 9 Boys achieving beyond expected level -2 Boys working towards expected level 3</p>	<p>Improvement Targets for Reading</p> <ol style="list-style-type: none"> 1 For all students working towards the expected level/phase for Reading to move them to the expected level/phase. 2 For those students who are close to achieving beyond the expected level/phase to make progress to move them from at the expected level to beyond the expected level.

Asian students achieving at expected level 3

Asian students achieving beyond expected level- 3

Asian students working towards expected level- 1

This information excludes students enrolling for the first time on or after the 1st of March. Throughout the year the staff are monitoring and reporting to the School Board on the achievement of Māori students (cohort of 1) and special needs when appropriate.

Actions To Achieve Goals	Timeframe	Monitoring and Progress Indicators	Led by	Resources and Professional Development
<p><u>For all students</u></p> <ul style="list-style-type: none"> Continue with existing reading programme for students in years 	<p>Terms 1-4</p>	<ul style="list-style-type: none"> 6yr observational surveys of those students/akonga who turn 6 in 2024. 	<p>Classroom teachers and Principal.</p>	<ul style="list-style-type: none"> Ensure all reading resources are maintained and renewed as appropriate.

<p>1 to 4. This includes a reading activity rotation.</p> <ul style="list-style-type: none"> • Continue with phonics programme for years 1 to 4. • Encourage home reading for all year groups. • Continue to use a variety of differentiated comprehension programmes for years 5 to 8. • Continue with spelling programme used for years 5 to 8. • Continue to use inquiry learning for in depth reading. • Continue to teach digital research skills as part of inquiry learning. • Continue with daily sustained reading for years 5-8 students. 	<ul style="list-style-type: none"> • SEA assessment. • 6 week starting school assessment. • PAT, Probe. • Benchmarks. • PACT 		<ul style="list-style-type: none"> • PLD as appropriate especially in relation to new English curriculum. (Te Mataiaho) • Investing in new reading resources for each classroom. • Use of COEC resources for inquiry and reading resources. • Encourage community members to be involved eg reading to akonga/students or listening to them read.
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<ul style="list-style-type: none"> Continue to update tablets and laptops. Continue to provide teacher aide support for Those students/akonga who are working towards the expected level. Monitor new students' reading routines. Extend use of online activities to provide an increased range of reading opportunities. Review documentation to reflect Te Mataiaho (refreshed curriculum) 				<p>Resources and Professional Development</p> <ul style="list-style-type: none"> PACT –Reading aspects. PAT comprehension
<p>For Improvement Targets</p> <p>Target 1 For all students who are working towards the</p>	<p>Actions</p> <ul style="list-style-type: none"> Identify students/akonga who are working towards the 	<p>Monitoring and Progress indicators/Timeframe</p> <ul style="list-style-type: none"> Assessment information will be collected at regular intervals. 	<p>Led by</p> <p>Classroom teachers</p>	

<p>expected level for Reading to make progress to move them to be reading "at" the expected level for their year group.</p>	<p>expected level in Reading.</p> <ul style="list-style-type: none"> • Assessment data will be analyzed and learning needs identified. • Classroom strategies will be developed. • Learning support will be organized. • Funding applied for if appropriate. • RTLB consulted. • Reading Recovery if appropriate. • Whanau/parents/caregivers consulted. Home programme support developed. • Ongoing assessment and observation will influence review of support. • Classroom teachers will discuss progress/support and ways to support at home with 	<ul style="list-style-type: none"> • PACT assessments show progress and indicate aspects of reading progress and indicate aspects of reading progress that needs attention. PACT assessments are carried out mid year and at the end of the year. 	<ul style="list-style-type: none"> • Running records. • Probe comprehension assessments. • Reading Recovery for those who need it. • Literacy progressions. • New refreshed curriculum Te Mataiaho. • Teacher Aide support. • RTLB involvement if appropriate.
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<p>Target 2 For those students who are close to working beyond the expected level to make progress To move them from "at" the expected level to beyond the expected level.</p>	<p>whanau/parents/caregivers.</p> <ul style="list-style-type: none"> All targeted students will receive individual support if this is identified as an appropriate course of action. Assessment data for targeted students will be collected and learning needs required to move students from at to beyond the expected level. Classroom programmer/supp ort will be developed and put in place Assessment information will inform decisions around support programmes. Classroom teachers with whanau/parents/caregivers will 	<ul style="list-style-type: none"> Teachers are able to identify the needs of students and either plan individual programmes or precise teaching within the class programme. 	<ul style="list-style-type: none"> Classroom teachers. 	<ul style="list-style-type: none"> PACT – Reading aspects. PAT comprehension. Running Records. Probe comprehension assessment. PAT Reading PLD
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	discuss ways to support ākonga at home.		
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Annual Achievement Targets

Curriculum Area – Writing

<p>Strategic Aim For all students/ ākonga to be able to access the New refreshed curriculum (Te Mataiaho) as evidenced by progress across the curriculum and in relation to curriculum levels and phases.</p>	<p>Annual Writing Goals Goal/Target For all students / ākonga to be achieving at the expected level /phase for their year group.</p>
<p>Assessment Tools: 6yr observation survey, Literacy Progressions, SEA, PACT.</p> <p>Baseline Data: At the end of 2023 assessment in Writing showed: Students achieving at expected level –15 Students achieving beyond the expected level 7 Students working towards the expected level 6</p> <p>Girls achieving at the expected level 8 Girls achieving beyond the expected level 5 Girls working towards the expected level – 1</p> <p>Boys achieving at the expected level- 7 Boys achieving beyond the expected level- 2 Boys working towards the expected level-5</p> <p>Asian students achieving at the expected level- 3</p>	<p>Improvement Targets</p> <p>1 For those students who are working towards the expected level for their year group, to make progress to move them to “at” the expected level. To beyond the expected level</p> <p>2 For those students who are close to working beyond the expected level to make progress to move them from working at the expected level to beyond the expected level.</p>

<p>Asian students achieving beyond the expected level – 3 Asian students working towards the expected level – 1</p>	<p>This information excludes students enrolling at school on or after the 1st of March. Throughout the year the staff are monitoring and reporting to the School Board on the achievement of Maori students (a cohort of 1) and special needs as appropriate.</p>
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Actions To Achieve Goals	Timeframe	Monitoring and progress indicators	Led by	Resources and Professional Development
<ul style="list-style-type: none"> Continue with phonics programme with years 1 to 4 to strengthen sound knowledge. Provide more opportunities for practicing spelling words. Provide opportunities for 	<p>Throughout the year for all actions.</p>	<ul style="list-style-type: none"> Conferencing with students. PACT mid-year and end of year assessments. At each pre-school afternoon assess progress. Discuss with parents ways to practice writing skills in 	<p>Class teachers</p>	<ul style="list-style-type: none"> Investigate a range of literacy resources. Investigate PLD for writing.

<p>a- range of writing structures.</p> <ul style="list-style-type: none"> • Continue to use teacher aide time for supporting some students with writing. • Continue to use digital devices for writing in years 5 to 8. • Continue with personal experience writing for new entrants. • Focus on punctuation for years 5 to 8. • Focus on spelling rules and patterns for years 5-8. • Continue with rich writing experiences for inquiry tasks. • Carry out guided writing for a range of writing purposes. • Continue to use PACT Writing aspects to assist 	<p>preparation for starting school.</p> <ul style="list-style-type: none"> • Teachers to become more familiar with PACT aspects and can use that knowledge in planning/identify aspects in the classroom. • PACT and Learning progressions will help to monitor quality of writing. • Increased independence for all students with the writing process including digitally. • Increase in accuracy in communicating ideas for a range of purposes. 		
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<p>with planning for writing.</p> <ul style="list-style-type: none"> Extend ways to share students' writing. 				
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For Improvement Targets	Actions	Monitoring and Progress indicators/Timeframe	Led By	Resources and Professional Development
<p>Target 1</p> <p>For all students who are working towards the expected level to make progress to move them to "at" the expected level.</p>	<ul style="list-style-type: none"> Analyse assessment data and determine the needs of identified students. Develop individual programmes and organize support. Ongoing monitoring using a variety of assessment tools including PACT. 	<ul style="list-style-type: none"> Assessment information will be collected at regular intervals. PACT assessments will show progress that needs attention. Mid-year , end of year. 	<p>Class teachers.</p>	<ul style="list-style-type: none"> PACT writing aspects. Digital technologies resources. Literacy Progressions. NZ Curriculum statements/Te Mataiaho (curriculum refresh)

<p>Target 2 For those students who are close to achieving "beyond" to make progress to move them from "at" to "beyond" the expected level.</p>	<ul style="list-style-type: none"> Analyse mid-year and end of year data to inform progress. Teachers will be participating in PLD where appropriate. Teacher Aide to work with identified students. Engage with outside agencies as appropriate for support for identified students. 	<ul style="list-style-type: none"> Teachers are able to identify- the needs of students and either plan individual programmes or precise teaching within the class programme. PACT assessments will show progress and indicate aspects of writing progress that need 		
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	<p>learning needs.</p> <ul style="list-style-type: none"> Develop or revise classroom writing programmes to meet need of targeted students/group Discuss with whanau/caregivers ways to support students at home. Analyze mid-year and end of year data to inform progress and plan next steps. 	<p>attention. Mid-year and end of year.</p>		
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Annual Achievements Targets

Curriculum Area Mathematics

<p>Strategic Aim: For all students to be able to access the New Zealand curriculum refresh document Te Mataiaho as evidenced by progress across the curriculum and in relation curriculum phases.</p>	<p><u>Annual Mathematics Goal</u> <u>Goal/Target</u></p>
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<p>For each student to be achieving at their expected level/phase for their year group as outlined in the NZ Curriculum Refresh Te Mataiaho.</p>	<p>Assessment Tools: PACT, Gloss, JAM, I KAN, PAT Mathematics.</p> <p>Baseline Data At the end of 2023 assessments in Mathematics showed:</p> <p>Students achieving at the expected level –13</p> <p>Students achieving beyond the expected level- 7</p> <p>Students working towards the expected level- 7</p> <p>Girls achieving at the expected level- 8</p> <p>Girls achieving beyond the expected level- 5</p> <p>Girls working towards the expected level- 1</p> <p>Boys achieving at the expected level- 5</p> <p>Boys achieving beyond the expected level- 2</p> <p>Boys working towards the expected level – 6</p> <p>Asian students achieving at the expected level- 1</p> <p>Asian students achieving beyond the expected level 4</p> <p>Asian students working towards the expected level- 2</p> <p>This information excludes students enrolling at school on or after the 1st of March. Throughout the year the staff are monitoring and</p>
	<p>Improvement Target For all students who are working towards the expected level in Mathematics to make progress to move them to “at” the expected level/phase for their age group.</p>

<p>reporting to the School Board on the achievement of Maori students (a cohort of 1) and special needs as appropriate.</p>	
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Actions To Achieve Goals	Timeframe	Monitoring and Progress indicators	Led by	Resources and Professional Development
<p>Annual Goals For All Students</p> <ul style="list-style-type: none"> • To review Mathematics programmes to provide balance of all Mathematics aspects. • Monitor effectiveness of new Mathematics delivery schedule. • Continue to integrate Maths areas and to integrate Maths into a range of topics. • Continue to provide teacher aide support for 	<p>All actions are ongoing throughout the year</p>	<ul style="list-style-type: none"> • Reporting initiatives at staff meetings. • Increase confidence and engagement in students. • Discussions about progress of students especially after assessments. • Discussions with teacher aides in order to track progress and review support programmes. • Student progress. • Extension for some students. • Continuous review of teaching strategies. 	<ul style="list-style-type: none"> • All teaching staff. 	<ul style="list-style-type: none"> • New Ministry website. • PLD • Purchasing of resources that are needed to ensure all students have access to appropriate resources. • Use of online sites.

<p>students working towards the expected level/phase.</p> <ul style="list-style-type: none"> • Continue to develop rich activities for all students. • Continue to facilitate flexible groupings for all students. • Continue to reinforce classroom work in homework tasks. • Start to use Tāhurangi the new Ministry resources website. • Use of evaluation process to evaluate effectiveness of new schedule. • Continue to source good resources for all aspects of Mathematics. • Focus on areas shown in PACT as needing more attention. 				
For Improvement Target	Actions	Monitoring and progress indicators / Timeframe	Resources and Professional Development	

<p>For all students who are working towards the expected level in Mathematics, to make progress to move them to "at" the expected level.</p>	<ul style="list-style-type: none"> • Analyse assessment data to determine needs. • Individual programmes to be developed. • Support to be provided. • Review programmes and make changes where appropriate. • Discuss with whanau and caregivers ways to support students at home. • Assessment data collected mid-year and at the end of the year, analyzed and used for reporting and planning next steps. PD opportunities will be arranged for all staff. 	<ul style="list-style-type: none"> • Monitor progress after each Mathematics area has been completed by assessment. • PACT will highlight areas that need attention and also will outline next steps at mid-year and end of year assessment. • Teachers to share with families about student progress at parent/teacher interviews (March and August) and in written report (July and December). 	<ul style="list-style-type: none"> • PD opportunities where appropriate. • Teacher Aide support. • PACT.
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Hillside Primary School

Giving effect to the Treaty of Waitangi

Goal:

At Hillside School we are committed to involving our Māori community in identifying the needs of their Tamariki ,in order to achieve an equitable outcome for Māori students.

To achieve this goal we:

- **Will continue to develop our local curriculum so it reflects Te Mataiaho and our community's priorities for their tamariki and local tangata whenua.**
- **We will ensure local hapu/iwi will determine the matauranga included in our local curriculum.**
- **Promote cultural diversity within our school by providing an environment that encourages kindness ,empathy, compassion respect and overall inclusivity.**
- **Annual akonga wellbeing and belonging measures.**
- **Annual akonga and whanau feedback to measure satisfaction with reporting.**
- **Annual akonga learning and progress achievement data analysis with respect to our local school curriculum.**
- **Curriculum and policies will promote and support cultural diversity.**

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2023

The School Board of Hillside Primary School

1. Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognize the needs of students;
2. Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
3. Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
4. Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination.
5. Meets all EEO requirements.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p><i>See attached – Health and Safety Policy, Performance Management Policy, EEO policy, Appointment policy.</i></p> <p><i>We are at the beginning stages of developing a staff mental health policy.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Our EEO policy assists the School Board to:</p> <p>Focus on the skills required to do the job and select on merit.</p> <p>Work to recruit from a diverse pool so that they are confident of getting the best staff.</p> <p>Collect, record and review data on gender and ethnicity to gauge how effective such recruitment strategies are in reaching a diverse range of applicants.</p> <p>Not discriminate based on gender, age, ethnicity, nationality, religion, sexual orientation, family responsibilities or disability/illness.</p> <p>The Board shall also through policy and strategic planning:</p> <p>Help develop an environment where diverse staff are welcomed, valued, and provided with developmental opportunities to enable them to contribute to their full potential.</p> <p>Ensure people are treated equitably but not necessarily the same.</p> <p>Expect all employees to treat one another with respect and operate professionally.</p> <p>When developing strategies or making decisions consider the impact of these on the diverse range of staff.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • <i>In the case of permanent staff appointments, a subcommittee is formed.</i> • <i>Job selection criteria is developed.</i> • <i>Referees are contacted.</i> • <i>Shortlisting for an interview is undertaken by the subcommittee.</i> • <i>Subcommittee normally undertakes interviews. Each member has a job selection criteria sheet.</i> • <i>A decision is made after interview through discussion.</i>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p><i>See EEO policy</i></p> <p><i>See strategic plan</i></p>

How have you enhanced the abilities of individual employees?	<i>PLD is organised for all teaching staff and support staff as appropriate.</i>
How are you recognising the employment requirements of women?	<i>See EEO policy</i>
How are you recognising the employment requirements of persons with disabilities?	<i>See EEO policy</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes as appropriate and availability.	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		No
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

HILLSIDE PRIMARY SCHOOL

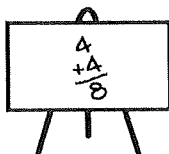
ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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: office@hillside.school.nz

Accountant / Service Provider:



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HILLSIDE PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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<u>5</u>	Statement of Cash Flows
<u>6 - 18</u>	Notes to the Financial Statements
	Independent Auditor's Report

Hillside Primary 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.

Mark Zwies

Full Name of Presiding Member

Signed by:

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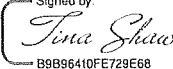
Signature of Presiding Member

31/05/2024

Date:

Tina Shaw

Full Name of Principal

Signed by:

B9B96410FE729E68

Signature of Principal

31/05/2024

Date:

Hillside Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	457,318	437,000	401,734
Locally Raised Funds	3	26,976	7,600	12,194
Interest		17,146	500	6,235
Total Revenue		501,440	445,100	420,163
Expense				
Locally Raised Funds	3	20,243	3,100	4,347
Learning Resources	4	305,064	329,000	288,651
Administration	5	25,050	25,600	23,183
Interest		333	-	542
Property	6	119,497	93,500	103,267
Loss on Disposal of Property, Plant and Equipment		-	-	4
Total Expense		470,187	451,200	419,994
Net Surplus / (Deficit) for the year		31,253	(6,100)	169
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		31,253	(6,100)	169

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		183,826	183,500	181,321
Total comprehensive revenue and expense for the year		31,253	(6,100)	169
Contribution - Furniture and Equipment Grant		-	-	2,336
Equity at 31 December		215,079	177,400	183,826
Accumulated comprehensive revenue and expense		215,079	177,400	183,826
Equity at 31 December		215,079	177,400	183,826

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	349,957	30,900	595,049
Accounts Receivable	8	33,849	25,000	22,524
Prepayments		3,601	2,500	5,125
GST Receivable		-	1,000	-
Investments	9	161,393	155,000	155,637
Funds Receivable for Capital Works Projects	15	6,600	-	-
		<u>555,400</u>	<u>214,400</u>	<u>778,335</u>
Current Liabilities				
GST Payable		12,755	-	33,396
Accounts Payable	11	58,809	50,000	27,411
Provision for Cyclical Maintenance	12	2,697	-	2,697
Painting Contract Liability	13	10,992	12,000	10,992
Finance Lease Liability	14	1,896	3,000	2,140
Funds held for Capital Works Projects	15	258,036	-	523,033
		<u>345,185</u>	<u>65,000</u>	<u>599,669</u>
Working Capital Surplus/(Deficit)		210,215	149,400	178,666
Non-current Assets				
Property, Plant and Equipment	10	49,015	65,000	50,756
		<u>49,015</u>	<u>65,000</u>	<u>50,756</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	38,124	31,000	29,829
Painting Contract Liability	13	4,698	6,000	12,543
Finance Lease Liability	14	1,329	-	3,224
		<u>44,151</u>	<u>37,000</u>	<u>45,596</u>
Net Assets		<u>215,079</u>	<u>177,400</u>	<u>183,826</u>
Equity		<u>215,079</u>	<u>177,400</u>	<u>183,826</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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		147,718	127,000	121,981
Locally Raised Funds		26,976	7,600	12,194
Goods and Services Tax (net)		(20,641)	-	53,101
Payments to Employees		(69,487)	(62,000)	(60,328)
Payments to Suppliers		(76,881)	(71,200)	(81,913)
Interest Paid		(333)	-	(542)
Interest Received		14,441	500	3,951
Net cash from/(to) Operating Activities		21,793	1,900	48,444
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(7,709)	(17,000)	
Purchase of Investments		(5,756)	-	(2,404)
Net cash from/(to) Investing Activities		(13,465)	(17,000)	(2,404)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,336
Finance Lease Payments		(2,139)	(3,000)	(2,916)
Painting Contract Payments		(7,845)	(6,000)	(7,842)
Funds Administered on Behalf of Other Parties		(243,436)	-	502,836
Net cash from/(to) Financing Activities		(253,420)	(9,000)	494,414
Net increase/(decrease) in cash and cash equivalents		(245,092)	(24,100)	540,454
Cash and cash equivalents at the beginning of the year	7	595,049	55,000	54,595
Cash and cash equivalents at the end of the year	7	349,957	30,900	595,049

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.

Hillside Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

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 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 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 material.

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	33 years
Furniture and equipment	10 years
Information and communication technology	5 - 10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transactions..

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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 and 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.

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 Comprehensive 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 School 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, 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, painting contract liability 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.

o) Borrowings

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

p) 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.

q) Budget Figures

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

r) 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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	148,451	127,000	117,006
Teachers' Salaries Grants	227,074	250,000	218,074
Use of Land and Buildings Grants	81,203	60,000	66,654
Other Government Grants	590	-	-
	<u>457,318</u>	<u>437,000</u>	<u>401,734</u>

The school has opted in to the donations scheme for this year. Total amount received was \$4,624 (2022 : Nil).

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	15,718	4,000	4,607
Fees for Extra Curricular Activities	4,805	1,500	4,863
Trading	83	-	123
Fundraising & Community Grants	2,579	-	-
Other Revenue	3,791	2,100	2,601
	<u>26,976</u>	<u>7,600</u>	<u>12,194</u>
Expense			
Extra Curricular Activities Costs	5,218	1,500	3,311
Trading	-	-	173
Other Locally Raised Funds Expenditure	13,199	1,600	863
	<u>20,243</u>	<u>3,100</u>	<u>4,347</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>6,733</u>	<u>4,500</u>	<u>7,847</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	21,559	8,000	5,044
Employee Benefits - Salaries	273,305	300,000	266,910
Staff Development	750	7,000	3,099
Depreciation	9,450	14,000	13,598
	<u>305,064</u>	<u>329,000</u>	<u>288,651</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,800	4,800	4,700
Board Fees	3,075	4,000	3,205
Board Expenses	663	1,000	685
Communication	961	1,400	928
Consumables	813	1,000	1,372
Other	8,648	7,300	5,454
Insurance	1,410	1,500	2,759
Service Providers, Contractors and Consultancy	4,680	4,600	4,080
	25,050	25,600	23,183

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	765	1,000	1,158
Cyclical Maintenance	13,593	5,000	3,886
Grounds	4,957	5,000	5,373
Heat, Light and Water	3,298	5,800	3,706
Rates	511	1,000	252
Repairs and Maintenance	2,885	3,700	10,498
Use of Land and Buildings	81,203	60,000	66,654
Employee Benefits - Salaries	12,285	12,000	11,740
	119,497	93,500	103,267

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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	349,957	30,900	595,049
Cash and cash equivalents for Statement of Cash Flows	349,957	30,900	595,049

Of the \$349,957 Cash and Cash Equivalents, \$258,036 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.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Interest Receivable	4,989	-	2,284
Banking Staffing Underuse	10,768	-	-
Teacher Salaries Grant Receivable	18,092	25,000	20,240
	<u>33,849</u>	<u>25,000</u>	<u>22,524</u>
Receivables from Exchange Transactions	4,989	-	2,284
Receivables from Non-Exchange Transactions	28,860	25,000	20,240
	<u>33,849</u>	<u>25,000</u>	<u>22,524</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	161,393	155,000	155,637
	<u>161,393</u>	<u>155,000</u>	<u>155,637</u>
Total Investments			

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	30,862	-	-	-	(1,980)	28,882
Furniture and Equipment	9,190	7,709	-	-	(3,342)	13,557
Information and Communication Technology	5,495	-	-	-	(2,036)	3,459
Leased Assets	5,209	-	-	-	(2,092)	3,117
Balance at 31 December 2023	<u>50,756</u>	<u>7,709</u>	<u>-</u>	<u>-</u>	<u>(9,450)</u>	<u>49,015</u>

The net carrying value of furniture and equipment held under a finance lease is \$3,117 (2022: \$5,209)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	73,810	(44,928)	28,882	73,810	(42,948)	30,862
Furniture and Equipment	37,602	(24,045)	13,557	34,275	(25,085)	9,190
Information and Communication Technology	20,353	(16,894)	3,459	21,553	(16,058)	5,495
Leased Assets	10,112	(6,995)	3,117	23,723	(18,514)	5,209
Library Resources	32,866	(32,866)	-	32,866	(32,866)	-
Balance at 31 December 2023	174,743	(125,728)	49,015	186,227	(135,471)	50,756

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	35,001	15,000	1,352
Accruals	4,800	10,000	4,700
Employee Entitlements - Salaries	18,092	25,000	20,240
Employee Entitlements - Leave Accrual	916	-	1,119
	58,809	50,000	27,411
Payables for Exchange Transactions	58,809	50,000	27,411
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	58,809	50,000	27,411

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	32,526	32,526	25,131
Increase to the Provision During the Year	10,992	5,000	3,886
Use of the Provision During the Year	(2,697)	-	-
Other Adjustments	-	-	3,509
Provision at the End of the Year	40,821	37,526	32,526
Cyclical Maintenance - Current	2,697	-	2,697
Cyclical Maintenance - Non current	38,124	31,000	29,829
	40,821	31,000	32,526

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

13. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	10,992	12,000	10,992
Due after one year	4,698	6,000	12,543
	<u>15,690</u>	<u>18,000</u>	<u>23,535</u>

In 2018, the Board signed an agreement with Programmed Maintenance Services (N.Z.) Ltd (the contractor) for an agreed programme of work covering an seven 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	2,058	3,000	2,398
Later than One Year and no Later than Five Years	1,370	-	3,415
Future Finance Charges	(203)	-	(449)
	<u>3,225</u>	<u>3,000</u>	<u>5,364</u>
Represented by			
Finance lease liability - Current	1,896	3,000	2,140
Finance lease liability - Non current	1,329	-	3,224
	<u>3,225</u>	<u>3,000</u>	<u>5,364</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.

2023	Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Fencing	244943	-	-	(6,600)	-	(6,600)
Block A Stage 2	216994	523,033	250,000	(514,997)	-	258,036
Totals		<u>523,033</u>	<u>250,000</u>	<u>(521,597)</u>	<u>-</u>	<u>251,436</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	258,036
Funds Receivable from the Ministry of Education	(6,600)

2022	Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block A Stage 1		20,197	75,884	(96,081)	-	-
Block A Stage 2	216994	-	616,100	(93,067)	-	523,033
Totals		20,197	691,984	(189,148)	-	523,033

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

523,033
-

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 and Principal.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,075	3,205
<i>Leadership Team</i>		
Remuneration	123,934	115,674
Full-time equivalent members	1	1
Total key management personnel remuneration	127,009	118,879

There are 6 members of the Board excluding the Principal. The Board has 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 finance, property and student welfare matters.

Principal 1

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	-	-
Termination Benefits	-	-

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	-	-
110-120	-	-
	<u>0.00</u>	<u>0.00</u>

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:

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

19. Contingencies

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

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$1,092,492 (2022:\$806,315) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
SIP AMS CP: A: TS DQLS Upgrade Stage 2	1,417,156	608,064	809,092
LS MODS Fencing	290,000	6,600	283,400
Total	1,707,156	614,664	1,092,492

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any contracts (2022 : 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	349,957	30,900	595,049
Receivables	33,849	25,000	22,524
Investments - Term Deposits	161,393	155,000	155,637
Total financial assets measured at amortised cost	<u>545,199</u>	<u>210,900</u>	<u>773,210</u>

Financial liabilities measured at amortised cost

Payables	58,809	50,000	27,411
Finance Leases	3,225	3,000	5,364
Painting Contract Liability	15,690	18,000	23,535
Total financial liabilities measured at amortised cost	<u>77,724</u>	<u>71,000</u>	<u>56,310</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.

24. Breach of Regulation

Breach of Regulation 12(1) of Crown Entities (Financial Powers) Regulations 2005 and Section 155 Education and Training Act 2020 Regulation 12(1) of the Crown Entities (Financial Powers) Regulations 2005 limits school boards of trustees' authority to borrow by requiring that annual repayments (including both principal and interest repayments) are less than or equal to 10% of their annual operational grants. The Board has exceeded this borrowing limit in 2023.



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HILLSIDE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 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 31 May 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw your attention to other matters. 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 obtained at the date of our report is the Statement of Responsibility, Members of the Board, Statement of Variance, Evaluation and analysis of the School's students' progress and achievement, How we have given effect to Te Tiriti o Waitangi, Statement of Compliance with employment policy and Statement of Kiwisport funding, 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.



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

Hillside Primary School

Kiwisport Funding Report 2023

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

In 2022, the school received Kiwisport funding of \$454.16

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.