

PAKURANGA HEIGHTS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1416

Principal: Fintan Kelly

School Address: 77 Udys Road, Pakuranga, 2010

School Postal Address: 77 Udys Road, Pakuranga, 2010

School Phone: 09 576 9209

School Email: office@pakurangaheights.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Alex Winter	Presiding Member	Elected	Sept 2025
Fintan Kelly	Principal ex Officio	Appointed	
Matthew Robertson	Parent Rep	Elected	Sept 2025
Zeena Bode	Parent Rep	Elected	Sept 2025
Gillian Ardern	Parent Rep	Elected	Sept 2025
Svend Hansen	Parent Rep	Elected	Sept 2025
Sue Kamdasamy	Staff Rep	Elected	Sept 2025

Accountant / Service Provider: Top Class Financial Management Services

PAKURANGA HEIGHTS SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
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Financial Statements

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6- 18	Notes to the Financial Statements

Other Information

Analysis of Variance

Kiwi Sport

Good Employer Disclosure

Pakuranga Heights School

Statement of Responsibility

For the year ended 31 December 2022

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

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

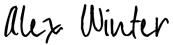
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Alex Winter

Full Name of Presiding Member

DocuSigned by:



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Signature of Presiding Member

30 May 2023

Date:

Fintan Kelly

Full Name of Principal

DocuSigned by:



72339AB0BA714C3

Signature of Principal

28 May 2023

Date:

Pakuranga Heights School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,517,345	4,051,985	4,358,742
Locally Raised Funds	3	156,201	176,410	157,893
Interest Earned		16,180	1,000	4,487
		<u>4,689,726</u>	<u>4,229,395</u>	<u>4,521,122</u>
Expenses				
Locally Raised Funds	3	35,964	38,500	29,092
Learning Resources	4	3,131,623	2,655,428	3,078,889
Administration	5	246,307	245,550	231,653
Finance		1,395	2,000	1,981
Property	6	1,118,496	1,267,327	979,324
Loss on Disposal of Property, Plant and Equipment		5,669	200	7,560
		<u>4,539,454</u>	<u>4,209,005</u>	<u>4,328,499</u>
Net Surplus / (Deficit) for the year		150,272	20,390	192,623
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>150,272</u>	<u>20,390</u>	<u>192,623</u>

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

Pakuranga Heights School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January	1,709,110	1,709,110	1,516,487
Total comprehensive revenue and expense for the year	150,272	20,390	192,623
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	15,389	-	-
Equity at 31 December	1,874,771	1,729,500	1,709,110
Accumulated comprehensive revenue and expense Reserves	1,874,771	1,729,500	1,709,110
Equity at 31 December	-	-	-
Equity at 31 December	1,874,771	1,729,500	1,709,110

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.

Pakuranga Heights School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	113,414	86,604	559,843
Accounts Receivable	8	240,967	202,019	202,019
GST Receivable		40,901	-	-
Prepayments		9,126	20,988	20,988
Inventories	9	12,333	10,898	10,898
Investments	10	700,000	550,000	550,000
Funds Receivable for Capital Works Projects	16	79,275	-	11,847
		<u>1,196,016</u>	<u>870,509</u>	<u>1,355,595</u>
Current Liabilities				
GST Payable		-	6,790	6,790
Accounts Payable	12	273,215	224,321	224,321
Revenue Received in Advance	13	-	-	10,000
Provision for Cyclical Maintenance	14	49,175	20,323	50,538
Finance Lease Liability	15	9,918	11,007	11,007
Funds held for Capital Works Projects	16	37,465	-	328,519
		<u>369,773</u>	<u>262,441</u>	<u>631,175</u>
Working Capital Surplus/(Deficit)		826,243	608,068	724,420
Non-current Assets				
Property, Plant and Equipment	11	1,057,999	1,240,730	1,090,730
Capital WIP	17	108,333	-	-
		<u>1,166,332</u>	<u>1,240,730</u>	<u>1,090,730</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	108,187	104,298	101,261
Finance Lease Liability	15	9,617	15,000	4,779
		<u>117,804</u>	<u>119,298</u>	<u>106,040</u>
Net Assets		<u><u>1,874,771</u></u>	<u><u>1,729,500</u></u>	<u><u>1,709,110</u></u>
Equity		<u><u>1,874,771</u></u>	<u><u>1,729,500</u></u>	<u><u>1,709,110</u></u>

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

Pakuranga Heights School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,175,454	1,115,289	1,205,597
Locally Raised Funds		144,460	166,410	167,053
Goods and Services Tax (net)		(47,691)	-	20,699
Payments to Employees		(515,120)	(499,900)	(490,808)
Payments to Suppliers		(401,220)	(544,300)	(430,690)
Cyclical Maintenance Payments in the year		(57,625)	(56,240)	(2,095)
Interest Paid		(1,395)	(2,000)	(1,981)
Interest Received		11,252	1,000	4,360
Net cash from / (to) the Operating Activities		308,115	180,259	472,135
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		3,813	(200)	(2,560)
Purchase of PPE (and Intangibles)		(168,855)	(335,000)	(146,218)
Purchase of Investments		(150,000)	-	(100,000)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(315,042)	(335,200)	(248,778)
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,384	-	-
Finance Lease Payments		2,623	10,221	(6,723)
Funds Administered on Behalf of Third Parties		(457,509)	(328,519)	324,765
Net cash from / to Financing Activities		(439,502)	(318,298)	318,042
Net increase/(decrease) in cash and cash equivalents		(446,429)	(473,239)	541,399
Cash and cash equivalents at the beginning of the year	7	559,843	559,843	18,444
Cash and cash equivalents at the end of the year	7	113,414	86,604	559,843

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Pakuranga Heights School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Pakuranga Heights 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 reports have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

The school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 12.

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 23. Future operating lease commitments are disclosed in note 15.

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 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) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

l) Revenue Received in Advance

Revenue received in advance relates to a Beginning Teacher induction Grant received December 2021 for use in 2022, where there are unfulfilled obligations for the School to provide for services in the future.

m) Funds held for Capital works

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

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

n) Provision for Cyclical Maintenance

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

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

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

o) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	958,299	886,892	918,627
Teachers' salaries grants	2,506,636	1,935,778	2,467,757
Use of Land and Buildings grants	825,949	1,012,765	758,749
Other MoE Grants	226,461	216,550	213,609
	4,517,345	4,051,985	4,358,742

The school has opted in to the donations scheme for this year. Total amount received was \$79,350.

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	4,577	26,000	17,815
Fundraising and Community Grants	15,354	15,500	9,974
Trading	35,421	32,000	27,046
Curriculum related Activities - Purchase of goods and services	100,849	102,910	103,058
	156,201	176,410	157,893
Expenses			
Extra Curricular Activities Costs	105	2,750	3,259
Trading	30,988	29,500	21,348
Fundraising and Community Grant Costs	4,871	6,250	4,485
	35,964	38,500	29,092
<i>Surplus for the year Locally raised funds</i>	120,237	137,910	128,801

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	52,763	106,900	32,898
Information and communication technology	32,957	57,500	50,234
Library resources	6,327	1,250	370
Employee benefits - salaries	2,787,549	2,235,778	2,756,626
Resource/attached teacher costs	6,058	6,500	7,348
Staff development	52,739	62,500	46,619
Depreciation	193,230	185,000	184,794
	3,131,623	2,655,428	3,078,889

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	10,090	8,450	7,340
Board of Trustees Fees	3,025	3,400	3,350
Board of Trustees Expenses	11,284	28,000	12,746
Communication	5,330	7,000	6,183
Consumables	25,194	30,000	24,965
Other	9,154	12,400	10,768
Employee Benefits - Salaries	162,433	142,900	148,333
Insurance	12,897	6,500	11,068
Service Providers, Contractors and Consultancy	6,900	6,900	6,900
	<u>246,307</u>	<u>245,550</u>	<u>231,653</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	20,245	23,000	24,096
Consultancy and Contract Services	65,000	65,000	65,000
Cyclical Maintenance Provision	63,188	29,062	11,735
Grounds	10,605	5,500	8,280
Heat, Light and Water	24,000	24,500	19,384
Repairs and Maintenance	35,491	42,500	30,545
Use of Land and Buildings	825,949	1,012,765	758,749
Security	8,431	8,000	7,807
Employee Benefits - Salaries	65,587	57,000	53,728
	<u>1,118,496</u>	<u>1,267,327</u>	<u>979,324</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Cash on Hand	100	100	100
Bank Accounts	100,834	74,090	547,329
Bank Call Account	12,480	12,414	12,414
Cash equivalents and bank overdraft for Cash Flow Statement	<u>113,414</u>	<u>86,604</u>	<u>559,843</u>

Of the **\$113,414** Cash and Cash Equivalents, **\$37,466** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2023 on Crown owned school buildings under the School's Five Year Property Plan.

8. Accounts Receivable

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	11,500	9,755	9,755
Interest Receivable	6,653	1,725	1,725
Teacher Salaries Grant Receivable	222,814	190,539	190,539
	<u>240,967</u>	<u>202,019</u>	<u>202,019</u>
Receivables from Exchange Transactions	18,153	11,480	11,480
Receivables from Non-Exchange Transactions	222,814	190,539	190,539
	<u>240,967</u>	<u>202,019</u>	<u>202,019</u>

9. Inventories

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	1,791	1,310	1,310
School Uniforms	10,542	9,588	9,588
	<u>12,333</u>	<u>10,898</u>	<u>10,898</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	700,000	550,000	550,000

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	101,348	-	-	-	(9,433)	91,915
Furniture and Equipment	847,973	77,851	(1,702)	-	(122,225)	801,899
Information and Communication Technology	94,652	69,003	-	-	(46,596)	117,058
Motor Vehicles	22,801	-	-	-	(4,482)	18,319
Leased Assets	16,047	16,353	(4,210)	-	(9,105)	19,085
Library Resources	7,909	3,267	(64)	-	(1,389)	9,723
Balance at 31 December 2022	1,090,730	166,474	(5,976)	-	(193,230)	1,057,999

The net carrying value of equipment held under a finance lease is \$19,085. (2021:\$22,801)

	2022 Cost or \$	2022 Accumulated \$	2022 Net Book \$	2021 Cost or \$	2021 Accumulated \$	2021 Net Book \$
Building Improvements	520,938	(429,023)	91,915	520,938	(419,590)	101,348
Furniture and Equipment	1,541,690	(739,791)	801,899	1,468,274	(620,301)	847,973
Information and Communication Tech	433,045	(315,987)	117,058	364,043	(269,391)	94,652
Motor Vehicles	44,819	(26,500)	18,319	44,819	(22,018)	22,801
Leased Assets	37,521	(18,436)	19,085	36,395	(20,348)	16,047
Library Resources	45,112	(35,389)	9,723	82,377	(74,468)	7,909
Balance at 31 December	2,623,125	(1,565,126)	1,057,999	2,516,846	(1,426,116)	1,090,730

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	36,395	15,282	15,282
Accruals	10,587	8,894	8,894
Employee Entitlements - salaries	222,814	190,539	190,539
Employee Entitlements - leave accrual	3,419	9,606	9,606
	273,215	224,321	224,321
Payables for Exchange Transactions	273,215	224,321	224,321
	273,215	224,321	224,321

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
		(Unaudited)	
Other revenue in Advance	-	-	10,000

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	151,799	151,799	142,159
Increase to the Provision During the Year	32,569	29,062	11,735
Use of the Provision During the Year	(27,006)	(56,240)	(2,095)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>157,362</u>	<u>124,621</u>	<u>151,799</u>
Cyclical Maintenance - Current	49,175	20,323	50,538
Cyclical Maintenance - Non Current	108,187	104,298	101,261
	<u>157,362</u>	<u>124,621</u>	<u>151,799</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting workds during 2023 . This plan is based on the schools 10 Year Property plan. The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	11,205	11,007	11,956
Later than One Year and no Later than Five Years	10,424	15,000	4,972
Later than Five Years	-	-	-
Future Finance Charges	(2,094)	-	(1,142)
	<u>19,535</u>	<u>26,007</u>	<u>15,786</u>
Represented by			
Finance lease liability - Current	9,918	11,007	11,007
Finance lease liability - Non current	9,617	15,000	4,779
	<u>19,535</u>	<u>26,007</u>	<u>15,786</u>

16. Funds Held for Capital Works Projects

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

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
New Block Replacement Teaching Spaces		3,754	-	-	-	3,754
Hall Weather Tightness & Remedial Work		(11,847)	270,054	(296,482)	-	(38,275)
Block 3 ILD Rooms 18/19		324,765	-	(474,098)	108,333	(41,000)
Sickbay/Kitchen/Toilet Renovation		-	53,028	(53,028)	-	-
Roof Replacement		-	64,709	(64,709)	-	-
External Cladding & Window Replacement		-	33,711	-	-	33,711
5YA Heating/Lighting & Electrical Upgrade		-	196,556	(196,556)	-	-
Totals		316,672	618,058	(1,084,873)	108,333	(41,810)

Represented by:

Funds Held on Behalf of the Ministry of Education	37,465
Funds Receivable from the Ministry of Education	79,275
	(41,810)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
New Block Replacement Teaching Spaces		3,754	-	-	-	3,754
Hall Water		(37,320)	295,000	(269,527)	-	(11,847)
Turf under shade middle school		(15,500)	19,617	(4,117)	-	-
Middle School Playground		(21,488)	21,488	-	-	-
Block 3 ILD Rooms 18/19		(10,900)	369,000	(33,335)	-	324,765
Totals		(81,454)	705,105	(306,979)	-	316,672

Represented by:

Funds Held on Behalf of the Ministry of Education	328,519
Funds Receivable from the Ministry of Education	11,847
	316,672

17. 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.

18. Remuneration*Key management personnel compensation*

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,025	3,350
<i>Leadership Team</i>		
Remuneration	501,678	426,859
Full-time equivalent members	4.00	3.5
Total key management personnel remuneration	504,703	430,209

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance 1 and Property 1 that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-165	150-160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
120 - 130	1.00	-
110 - 120	0.00	1.00
100 - 110	4.00	2.00
	5.00	3.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

Additional Funding wash up payment

In 2022, the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

21. Commitments

(a) Capital Commitments

There were no Commitments as at **31 December 2022**.

(Capital Commitments as at 31 December 2021 Nil)

(b) Operating Commitments

There are no operational leases as at 31 December 2022.

(Operating Commitments as at 31 December 2021 Nil)

22. Financial Instruments

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

Financial assets measured at amortised cost	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	113,414	86,604	559,843
Receivables	240,967	202,019	202,019
Investments - Term Deposits	700,000	550,000	550,000
Total Financial assets measured at amortised cost	<u>1,054,381</u>	<u>838,623</u>	<u>1,311,862</u>
Financial liabilities measured at amortised cost			
Payables	273,215	224,321	224,321
Finance Leases	19,535	26,007	15,786
Total Financial Liabilities Measured at Amortised Cost	<u>292,750</u>	<u>250,328</u>	<u>240,107</u>

23. Events After Balance Date

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

24. Comparatives

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

Independent Auditor's Report

To the readers of Pakuranga Heights School's Financial statements For the year ended 31 December 2022

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656
www.rsmnz.co.nz

The Auditor-General is the auditor of Pakuranga Heights School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2023. This is the date at which our opinion is expressed.

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

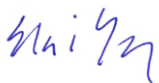
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

Elaine Yong
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

PAKURANGA HEIGHTS PRIMARY SCHOOL



SCHOOL NUMBER 1416

STATEMENT OF VARIANCE 2022

	<ul style="list-style-type: none">•	
	<ul style="list-style-type: none">•	
	<ul style="list-style-type: none">•	

PAKURANGA HEIGHTS PRIMARY SCHOOL

MISSION STATEMENT	To provide a caring, positive and inclusive learning environment where students are empowered to achieve to their full potential.								
VISION STATEMENT	Reaching New Heights Together								
STRATEGIC GOALS	<p>Through a focus on equity and excellence, improve student achievement by:</p> <ul style="list-style-type: none"> • Supporting educational outcomes for students who are currently not achieving or at risk of not achieving • Underpinning effective teaching and learning through a culturally responsive and inquiry based approach that promotes student voice and agency • Responding to, and integrating, digital technologies through all learning areas • Ensuring staff and student wellbeing through deliberate actions and the promotion of school and community values • Developing leadership capabilities in every teacher 								
VALUES	<p>Our Bee Valued (Bee V) Programme supports the learning environment and the way we care for each other. It is based on the Cornerstone Values Programme</p> <table> <tr> <td>Pononga</td> <td>Honesty</td> </tr> <tr> <td>Manaaki</td> <td>Kindness</td> </tr> <tr> <td>Kawenga</td> <td>Responsibility</td> </tr> <tr> <td>Kauanuanu</td> <td>Respect</td> </tr> </table>	Pononga	Honesty	Manaaki	Kindness	Kawenga	Responsibility	Kauanuanu	Respect
Pononga	Honesty								
Manaaki	Kindness								
Kawenga	Responsibility								
Kauanuanu	Respect								
The PAK HEIGHTS LEARNER	Incorporates the vision and key competencies of the New Zealand Curriculum as identified by the Pakuranga Heights learning community. These dispositions prepare students for the challenges of being a confident, connected, actively involved lifelong learner.								
CHARTER UNDERTAKING	In accordance with the Education Act, Pakuranga Heights Board of Trustees undertakes all reasonable steps to achieve the aims and goals in this vision that has been approved by the Board of Trustees following consultation with the community, staff and students. The Board of Trustees accepts the undertaking to the Minister of Education.								

ANNUAL PLAN 2022

STUDENT LEARNING AND ACHIEVEMENT ACTION PLAN FOR 2023

ANNUAL ACHIEVEMENT TARGETS:

During 2021 there was significant disruption to learning due to lockdowns and the limitations of online engagement. The targets will be cognisant of the disrupted learning. We have essentially lost one year of learning out of the last two years. There were no targets set for 2021 due to Covid lockdowns.

FOCUS

The focus will be on raising achievement in reading, writing and maths for all year levels.

Target and Outcomes	TARGET READING				TARGET WRITING				TARGET MATHS			
	2023	2022 (outcome)	2020 (outcome)	2019 (outcome)	2023	2022 (outcome)	2020 (outcome)	2019 (outcome)	2023	2022 (outcome)	2020 (outcome)	2019 (outcome)
End of Year 1	70%	70% (31%)	70% (58%)	70% (52%)	90%	80% (92%)	90% (94%)	90% (96%)	85%	80% (80%)	90% (83%)	90% (94%)
End of Year 2	65%	70% (59%)	70% (75%)	70% (70%)	90%	70% (65%)	85% (75%)	85% (78%)	85%	80% (83%)	85% (78%)	85% (85%)
End of Year 3	65%	65% (49%)	80% (59%)	80% (70%)	75%	65% (49%)	80% (49%)	75% (80%)	85%	65% (70%)	80% (46%)	85% (81%)
End of Year 4	65%	65% (68%)	80% (60%)	80% (72%)	65%	65% (55%)	80% (68%)	75% (80%)	80%	65% (74%)	80% (59%)	80% (60%)
End of Year 5	75%	65% (40%)	80% (61%)	85% (55%)	65%	65% (40%)	80% (57%)	80% (52%)	80%	65% (41%)	70% (58%)	80% (71%)
End of Year 6	65%	65% (38%)	70% (75%)	75% (63%)	65%	65% (43%)	70% (67%)	75% (66%)	65%	65% (67%)	80% (72%)	80% (69%)

Planned action for improvement in 2023:

Continue with the following practices that attributed to an improvement in systems and achievement:

- All staff to receive professional learning in formative assessment practises in 2023 led by Dr Nicky Knight
- Teaching as Inquiry - leaders to continue to model deep questioning that will encourage teachers to dig deep when justifying their judgement

- Talk to Learn oral language programme
- Implement recommendations from the Support Programme Review undertaken in 2022 by Dr Nicky Knight
- Continue to fully integrate the curriculum so reading, writing and mathematics becomes purposeful for students with the aim of increasing student engagement
- Beginning teachers to receive professional learning in literacy led by Dr Nicky Knight and Mrs Sue Kandasamy
- All classroom teachers are to use PaCT as a tool to assess reading, writing and mathematics
- Use PaCT reading, writing and maths reports when goal setting with students
- Coaching PLD for middle and senior leaders.
- Curriculum leaders will present the overview and their goals to staff at the beginning of the year. Goal setting will align with the school's strategic direction and will be monitored on a term by term basis
- Teachers continue to challenge themselves in their Professional Goal Cycle. Goals will align with our professional learning and development this year (formative assessment practises)
- Continue to use "The Structured Literacy Approach" in the Junior School and for students underachieving in reading at all other levels.
- New teachers will receive training in using the Structured Literacy Approach this year.
- Monitor planning to look for links between the evaluations and actual programmes and evidence of progress
- Closely monitor termly evaluations and support teams/individual teachers
- Individual achievement is celebrated in class/team assemblies and with whānau
- Mrs Melissa Quinn will continue to take Reading Recovery groups in 2023

New strategies:

- Mrs Wendy Morgan will take groups, targeting students in the Senior School who are under achieving in reading
- Mrs Roshilla Naicker will take extension groups in the middle and senior school focussing on writing
- Mrs Libby Morar will run an ARTs programme in the junior school focussing on dance, drama and music during CRT
- Mr Daniel Ward will run a programme similar to the Big Buddy programme targeting boys from all year levels.
- Collaborative Teaching as Inquiry continue as an ongoing process, same as was done in 2022
- Collaborative planning – continue in teams to plan innovative and engaging lessons
- Systematically implement recommendations from the 2022 Support Programme review
- All staff will use the PaCT mathematics, writing and reading assessment tool this year
- Cultural leaders and teachers working with Mrs Traci Sietu to further unpack the Cultural Capabilities Framework

Recommendations:

- Ensure reading remains a focus in 2023
- Review the learning support groups from 2022
- Ensure resources for key areas are available
- Ensure writing and mathematics continue to be a secondary focus in 2023
- Ensure Dr Nicky Knight keep new staff up-to-date with literacy PLD from 2022
- Ensure Mrs Anne Milburn keep new staff up-to-date with mathematics PLD from 2022
- Ensure Mrs Traci Sietu continue to deliver PLD to staff and continue to build on the initiatives started in 2022
- Make funds available to purchase a Structured Literacy kit for senior school students underachieving in reading

ANNUAL PLAN 2022 - SCHOOL GOALS

PAKURANGA HEIGHTS STRATEGIC GOALS 2021 - 2023

Through a focus on equity and excellence, improve student achievement by:

1.0	Supporting educational outcomes for students who are currently not achieving or at risk of not achieving	1.1	Implement, track and review programmes to accelerate student learning e.g. ESOL, Quick 60, Reading Recovery	LINKS TO THE STRATEGIC PLAN Stewardship Responsive Curriculum Reciprocal Connectedness Strengthening and Prioritising Wellbeing Strengthening Collaboration
		1.2	Continue to develop collaborative inquiries that promote effective pedagogies and practices	
		1.3	Continue to strengthen a cross curricular approach to learning	
		1.4	Target teacher professional learning to meet identified student needs	
2.0	Underpinning effective teaching and learning through a culturally responsive and inquiry based approach that promotes student voice and agency	2.1	Continue to use and strengthen teaching as inquiry model	LINKS TO THE STRATEGIC PLAN Stewardship Responsive Curriculum Reciprocal Connectedness Strengthening and Prioritising Wellbeing Strengthening Collaboration
		2.2	Enable students to have the understanding and enhanced opportunities to be a part of the learning design and to take action to intervene in the learning process, to affect outcomes and become powerful lifelong learners	
		2.3	Implement culturally responsive programmes that use the knowledge and expertise of diverse people who can contribute to student learning e.g. whanau, iwi and other community members	
		2.4	Continue to strengthen connections with whanau, hapu and iwi to recognise the values and priorities that will support Maori students identity, language and culture.	

3.0	Responding to, and integrating, e-learning and digital technologies through all learning areas	3.1	Support all teachers to have a shared understanding of, and effectively implement the new technology curriculum	LINKS TO THE STRATEGIC PLAN Stewardship Responsive Curriculum Reciprocal Connectedness Strengthening and Prioritising Wellbeing Strengthening Collaboration
		3.2	Respond to ongoing changes, new learning, and students interests and needs	
		3.3	Increase and strengthen student and parental awareness and responsibility in regards to digital safety and citizenship	
		3.4	Continue to develop a digital platform for student learning and agency e.g. eTAP, Google sites, Hapara, and real time reporting to parents	
4.0	Ensuring staff and student wellbeing through deliberate actions and the promotion of school and community values	4.1	Continue to strengthen the school values and wellbeing priorities in relationships, curriculum and co-curricular activities e.g. student NZCER Wellbeing Survey results , student leaders, student voice	LINKS TO THE STRATEGIC PLAN Stewardship Responsive Curriculum Reciprocal Connectedness Strengthening and Prioritising Wellbeing Strengthening Collaboration
		4.2	Establish a staff wellbeing team	
5.0	Developing leadership capabilities in every teacher	5.1	Enable and support every teacher to have the opportunity to develop their leadership skills e.g. curricular, co-curricular, community, new initiatives etc	LINKS TO THE STRATEGIC PLAN Stewardship Responsive Curriculum Reciprocal Connectedness Strengthening and Prioritising Wellbeing Strengthening Collaboration

ACTION PLAN FOR SCHOOL GOALS 2022

GOAL 1: Supporting educational outcomes for students who are currently not achieving or at risk of not achieving. Through a focus on equity and excellence, improve student achievement by:

Subgoals		Actions to Achieve Goals	Resourcing (Personnel and Budgets)	Outcomes
1.1	Continue to develop collaborative inquiries that promote effective pedagogies and practices	<ul style="list-style-type: none"> Teacher initiated collaborative inquiries discussed at team meetings, termly evaluations, senior team (clear links to inquiry approach) Collaborative inquiries shared with staff and Board of Trustees, Teaching as inquiry - 2 meetings per term Continue to use the Simon Breakspear model for teacher inquiry 	Senior Management Team Leaders Teachers New staff mentored	<ul style="list-style-type: none"> Teacher initiated collaborative inquiries discussed at team meetings, termly evaluations, senior team (clear links to inquiry approach) - achieved Collaborative inquiries shared with staff and Board of Trustees - completed - achieved Teaching as inquiry - 2 meetings per term - achieved Continue to use the Simon Breakspear model for teacher inquiry - achieved
1.2	Continue to strengthen a cross curricular approach to learning	<ul style="list-style-type: none"> Strong connections between curriculum areas e.g. reading / writing, P.E. / maths, dispositions, ESOL / etc Inquiry learning is embedded in classroom practice New staff to be given professional development in curriculum design and application of an integrated and integral curriculum Strong connection between 	Senior leaders Curriculum leaders Student voice Teachers	<ul style="list-style-type: none"> Strong connections between curriculum areas e.g. reading / writing, P.E. / maths, dispositions, ESOL / etc - achieved Inquiry learning is embedded in classroom practice - achieved New staff to be given professional development in curriculum design and application of an integrated and integral curriculum - achieved Strong connection between

		<p>Health and Physical Education to promote student well being by:</p> <ul style="list-style-type: none"> ○ collecting student & community voice through surveys to assist school planning ○ Using recommendations from the Health and P.E. review ○ Continuing to participate in the HPPA inter school events e.g., baseball, hockey, rugby, netball, dance, athletics, cross country, basketball and football ○ Continuing to offer lunchtime sport opportunities and inter house challenges. 		<p>Health and Physical Education to promote student well being by:</p> <ul style="list-style-type: none"> ○ collecting student & community voice through surveys to assist school planning - achieved ○ Using recommendations from the Health and P.E. review - ongoing ○ Continuing to participate in the HPPA inter school events e.g., baseball, hockey, rugby, netball, dance, athletics, cross country, basketball and football - achieved ○ Continuing to offer lunchtime sport opportunities - achieved ○ Offer inter house challenges. - ongoing (covid interrupted)
1.3	Target teacher professional learning to meet identified student needs	<ul style="list-style-type: none"> ● Staff Professional Learning and Development ● Continue Incredible Years Programme (IYP) – selected staff ● Targeted PLD areas and/or students ● PLD around specific needs of teacher or team e.g. coaching, mentoring, team goals, growth mindset ● Refer to 2022 PLD Plan 	<p>PLD Budgets (focus on reading) ESOL Learning Assistants Leaders</p>	<ul style="list-style-type: none"> ● Staff Professional Learning and Development - achieved ● Continue Incredible Years Programme (IYP) – selected staff - deferred to 2023 due to covid ● Targeted PLD areas and/or students - achieved ● PLD around specific needs of teacher or team e.g. coaching, mentoring, team goals, growth mindset - achieved

GOAL 2: Underpinning effective teaching and learning through a culturally responsive and inquiry based approach that promotes student voice and agency				
Subgoals		Actions to Achieve Goals	Resourcing (Personnel and Budgets)	Outcomes
2.1	Continue to use and strengthen teacher as inquiry model	<ul style="list-style-type: none"> Strengthen teaching as inquiry and collaborative inquiry conversations through regular meeting and using coaching skills when challenging evidence Targeted professional learning and development 	PLD budget Education Group Staff meeting Team meetings	<ul style="list-style-type: none"> Strengthen teaching as inquiry and collaborative inquiry conversations through regular meeting and using coaching skills when challenging evidence - achieved Targeted professional learning and development - achieved
2.2	Enable students to have the understanding and enhanced opportunities to be a part of the learning design and to take action to intervene in the learning process, to affect outcomes and become powerful lifelong learners	<ul style="list-style-type: none"> Increase student agency in inquiry learning by unpacking the dispositions Strengthen the use of the Pakuranga Heights Inquiry Model and higher order thinking maps e.g. solo taxonomy 	Inquiry budget Staff Meeting Student focus groups – student leaders Team meetings	<ul style="list-style-type: none"> Increase student agency in inquiry learning by unpacking the dispositions - Teacher Only Day allocated 2023 Strengthen the use of the Pakuranga Heights Inquiry Model and higher order thinking maps e.g. solo taxonomy - Teacher Only Day allocated 2023

2.3	<p>Implement culturally responsive programmes that use the knowledge and expertise of diverse people who can contribute to student learning e.g. whanau, iwi and other community members</p>	<ul style="list-style-type: none"> ● Specialised STEM teacher in senior school ● Te Reo programme in middle and senior school ● Implement culturally responsive Inquiry planning ● ESOL programmes reflect diversity ● Focus on Pacific culture and learning ● Cultural festival Term 1, 2022 ● Funding application in progress for staff PLD for 2022 in delivering a culturally responsive curriculum ● Cultural team to be set up in 2022 to promote other cultures 	<p>Māori Budget ESOL Budget PLD budget Library budget</p>	<ul style="list-style-type: none"> ● Specialised STEM teacher in senior school - achieved ● Te Reo programme in middle and senior school - partially achieved ● Implement culturally responsive Inquiry planning - achieved ● ESOL programmes reflect diversity - achieved ● Focus on Pacific culture and learning - achieved ● Cultural festival Term 1, 2022 - deferred to 2023 due to covid ● Funding application in progress for staff PLD for 2022 in delivering a culturally responsive curriculum - achieved ● Cultural team to be set up in 2022 to promote other cultures - achieved
2.4	<p>Develop connections with whanau, hapu and iwi to recognise the values and priorities that will support Maori students identity, language and culture.</p>	<ul style="list-style-type: none"> ● Establish stronger links with whānau, hapu and iwi ● Continue to develop and promote attendance at huis ● Strengthen connections with local marae ● Continue to support Cultural lead teachers 	<p>Māori budget PLD budget Māori Team Parent liaison</p>	<ul style="list-style-type: none"> ● Establish stronger links with whānau, hapu and iwi - partially achieved, impacted by covid ● Continue to develop and promote attendance at huis - partially achieved, impacted by covid ● Strengthen connections with local marae - not achieved ● Continue to support Cultural lead teachers - achieved

GOAL 3: Responding to, and integrating, e-learning and digital technologies through all learning areas				
Subgoals		Actions to Achieve Goals	Resourcing (Personnel and Budgets)	Outcomes
3.1	Support all teachers to have a shared understanding of, and effectively use, digital technologies across the curriculum	<ul style="list-style-type: none"> Continue to build staff knowledge of the new technology curriculum Provide professional learning opportunities in incorporating digital technologies creatively into programmes to enhance teaching and learning External consultant will continue to work with staff in 2022 	e-Learning leader PLD budget Targeted PD	<ul style="list-style-type: none"> Continue to build staff knowledge of the new technology curriculum - achieved Provide professional learning opportunities in incorporating digital technologies creatively into programmes to enhance teaching and learning - achieved External consultant will continue to work with staff in 2022 - achieved
3.2	Promote teacher self-regulation to respond to ongoing changes, new learning, and students interests and needs	<ul style="list-style-type: none"> Encourage all staff to be future focussed by implementing innovative programmes that will engage 21st century learners 	Senior leaders e-Learning leader Teachers Learning Assistants	<ul style="list-style-type: none"> Encourage all staff to be future focussed by implementing innovative programmes that will engage 21st century learners - achieved and ongoing
3.3	Develop a digital platform for student learning and agency	<ul style="list-style-type: none"> Review digital platforms in use and create a plan going forward for student agency Digital platforms reviewed in late 2021, recommendations implemented in 2021-2023 Embed digital platforms e.g., Seesaw 	e-Learning team PLD budget Targeted PD Senior team Teachers Learning Assistants	<ul style="list-style-type: none"> Review digital platforms in use and create a plan going forward for student agency - achieved Digital platforms reviewed in late 2021, recommendations implemented in 2021-2023 - achieved Embed digital platforms e.g., Seesaw - achieved

3.4	<p>Increase student awareness and responsibility in regards to digital safety and citizenship</p>	<ul style="list-style-type: none"> ● Review staff digital citizenship contract ● Ensure that digital safety and awareness is included in classroom programmes as part of planning period one. Revisit every term. ● Organise an external expert to run information sessions with staff, students and parents 	<p>e-Learning team PLD budget Targeted PD Senior team Teachers Learning Assistants</p>	<ul style="list-style-type: none"> ● Review staff digital citizenship contract - achieved ● Ensure that digital safety and awareness is included in classroom programmes as part of planning period one. Revisit every term - achieved ● Organise an external expert to run information sessions with staff, students and parents - deferred due to covid, planned and booked for 2023

GOAL 4: Ensuring staff and student wellbeing through deliberate actions and the promotion of school and community values				
Subgoals		Actions to Achieve Goals	Resourcing (Personnel and Budgets)	Outcomes
4.1	Action the values and wellbeing priorities, ensuring they are evident in relationships, curriculum and co-curricular activities e.g. Student leaders	<ul style="list-style-type: none"> Continue to promote student led activities that show the values Student leaders coaching and speech training opportunities Ensure strong links to the PB4L initiative Strengthen and ensure consistency of linking the day to day learning in class to the values Student coaches have been trained to coach their peers - further imbed in 2022 	Team leaders Senior team Teachers SENCo Budget allocation – staff recognition eg: awards	<ul style="list-style-type: none"> Continue to promote student led activities that show the values - achieved Student leaders coaching and speech training opportunities - achieved (not coaching) Ensure strong links to the PB4L initiative - achieved Strengthen and ensure consistency of linking the day to day learning in class to the values - partially achieved and ongoing due to covid Student coaches have been trained to coach their peers - further imbed in 2022 - not achieved, further PD booked for 2023
4.2	Establish a staff wellbeing team	<ul style="list-style-type: none"> Establish a staff wellbeing team that will develop initiatives and / or activities Provide opportunities for staff to bond and recharge Make opportunities available to support staff wellbeing e.g. time savers, organisation aides etc 	PLD budget Hauora budget Staff volunteers Senior team	<ul style="list-style-type: none"> Establish a staff wellbeing team that will develop initiatives and / or activities - achieved Provide opportunities for staff to bond and recharge - achieved Make opportunities available to support staff wellbeing e.g. time savers, organisation aides etc - achieved

GOAL 5: Developing leadership capabilities in every teacher				
Subgoals		Actions to Achieve Goals	Resourcing (Personnel and Budgets)	Outcomes
5.1	Enable every teacher to have the opportunity to develop their leadership skills e.g. curricular, co-curricular, community, new initiatives etc	<ul style="list-style-type: none"> • Include capabilities in new staff job descriptions • Embed leadership plans around areas of responsibility • Opportunity to share leadership aspirations through annual staffing intentions document 	Targeted PLD with Dr. Nicky Knight PLD budget Senior leaders	<ul style="list-style-type: none"> • Include capabilities in new staff job descriptions - achieved • Embed leadership plans around areas of responsibility - achieved • Opportunity to share leadership aspirations through annual staffing intentions document - achieved



Pakuranga Heights School


Reaching new heights together

24th February 2023

Statement on KiwiSport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$8,100.17 (excluding GST). The funding was spent on upgrading sporting equipment, sports attire, and on transporting students to the interschool events.

A handwritten signature in cursive script that reads 'F Kelly'.

F Kelly
Principal

[Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>Yes</p> <p>Policy / Procedures / Safety Manuals in place</p> <p>Reviews by Board of Trustees</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Evidenced in policy and procedures</p> <p>Highlighted when appointing staff</p> <p>Regular monitor, review and evaluation progress</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>Selection committee checklist</i></p> <p>See EEO and Appointments policy</p>
<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>Through our Charter / Strategic and Annual Plan</p> <p>EEO and Appointments Policy and Procedure</p> <p>Partnership links with whanau and local community</p>
How have you enhanced the abilities of individual employees?	<p><i>Professional Learning Development opportunities</i></p> <p>Leadership opportunities- growing leadership</p>
How are you recognising the employment requirements of women?	Teachers in primary are mainly woman so this is always recognised
How are you recognising the employment requirements of persons with disabilities?	<i>Through EEO and Health and Safety requirements</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?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	