

DURIE HILL SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2355

Principal: Geoffrey Simes

School Address: Portal Street, Durie Hill

School Postal Address: 109 Portal Street, Durie Hill, Whanganui, 4500

School Phone: 06 345 5946

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Accountant / Service Provider:

Education  Services.
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DURIE HILL SCHOOL

Annual Report - For the year ended 31 December 2022

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Durie Hill School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

JIMMY LEONARD

Full Name of Presiding Member

Leonard

Signature of Presiding Member

31 May 2023

Date:

GEOFFREY SIMES

Full Name of Principal

G Simes

Signature of Principal

31 May 2023

Date:

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,263,175	2,118,599	2,119,755
Locally Raised Funds	3	10,275	8,000	21,156
Interest Income		2,315	500	1,086
		<u>2,275,765</u>	<u>2,127,099</u>	<u>2,141,997</u>
Expenses				
Locally Raised Funds	3	3,942	-	8,624
Learning Resources	4	1,708,248	1,612,229	1,651,363
Administration	5	196,472	151,402	148,179
Finance		1,250	770	2,153
Property	6	346,285	382,105	304,895
		<u>2,256,197</u>	<u>2,146,506</u>	<u>2,115,214</u>
Net Surplus / (Deficit) for the year		19,568	(19,407)	26,783
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>19,568</u></u>	<u><u>(19,407)</u></u>	<u><u>26,783</u></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.



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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		325,987	285,031	299,204
Total comprehensive revenue and expense for the year		19,568	(19,407)	26,783
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		5,565	-	-
Equity at 31 December		351,120	265,624	325,987
Accumulated comprehensive revenue and expense		351,120	265,624	325,987
Equity at 31 December		351,120	265,624	325,987

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.



Durie Hill 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	188,652	78,028	159,325
Accounts Receivable	8	136,660	96,849	118,347
GST Receivable		4,995	17,048	1,402
Prepayments		11,109	8,426	9,106
Inventories	9	1,352	2,565	1,971
Investments	10	82,642	82,015	82,642
Funds Receivable for Capital Works Projects	15	700	-	33,134
		426,110	284,931	405,927
Current Liabilities				
Accounts Payable	12	164,389	140,532	148,028
Provision for Cyclical Maintenance	13	40,247	-	10,800
Finance Lease Liability	14	9,556	12,450	12,868
Funds held for Capital Works Projects	15	2,389	-	55,347
		216,581	152,982	227,043
Working Capital Surplus/(Deficit)		209,529	131,949	178,884
Non-current Assets				
Property, Plant and Equipment	11	243,548	222,195	233,983
		243,548	222,195	233,983
Non-current Liabilities				
Provision for Cyclical Maintenance	13	71,808	76,045	86,452
Finance Lease Liability	14	30,149	12,475	428
		101,957	88,520	86,880
Net Assets		351,120	265,624	325,987
Equity		351,120	265,624	325,987

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



Durie Hill School
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		614,000	511,007	512,696
Locally Raised Funds		13,275	8,000	17,686
Goods and Services Tax (net)		(3,593)	-	15,646
Payments to Employees		(392,691)	(330,300)	(297,695)
Payments to Suppliers		(167,378)	(258,468)	(162,826)
Interest Paid		(1,250)	(770)	(2,153)
Interest Received		2,767	500	774
Net cash from/(to) Operating Activities		65,130	(70,031)	84,128
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(10,818)	(13,500)	(13,040)
Purchase of Investments		-	-	(627)
Net cash from/(to) Investing Activities		(10,818)	(13,500)	(13,667)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,565	-	-
Finance Lease Payments		(10,831)	(13,417)	(9,467)
Funds Administered on Behalf of Third Parties		(19,719)	-	(76,645)
Net cash from/(to) Financing Activities		(24,985)	(13,417)	(86,112)
Net increase/(decrease) in cash and cash equivalents		29,327	(96,948)	(15,651)
Cash and cash equivalents at the beginning of the year	7	159,325	174,976	174,976
Cash and cash equivalents at the end of the year	7	188,652	78,028	159,325

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.



Durie Hill School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



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 11.

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) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) 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.

f) 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.

g) 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.

h) Inventories

Inventories are consumable items held for sale and comprised 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.

i) 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.

j) 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 are depreciated over their estimated useful lives on a straight line 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	5-50 years
Buildings	20-50 years
Furniture and Equipment	1-10 years
Information and Communication Technology	4 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a 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 the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) 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.



n) Employee Entitlements

Short-term employee entitlements

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

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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

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

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

q) 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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.



s) 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.

t) Financial Instruments

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

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

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.

u) 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.

v) 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.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	602,774	509,007	529,036
Teachers' Salaries Grants	1,364,385	1,305,556	1,358,847
Use of Land and Buildings Grants	261,511	304,036	231,872
Other Government Grants	34,505	-	-
	2,263,175	2,118,599	2,119,755

The school has opted in to the donations scheme for this year. Total amount received was \$37,500.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	2,764	2,000	2,900
Fees for Extra Curricular Activities	6,426	3,000	10,822
Trading	920	-	934
Fundraising & Community Grants	165	3,000	6,500
	10,275	8,000	21,156
Expenses			
Extra Curricular Activities Costs	3,090	-	4,580
Trading	774	-	848
Fundraising & Community Grant Costs	78	-	3,196
	3,942	-	8,624
<i>Surplus for the year Locally raised funds</i>	6,333	8,000	12,532

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	33,387	34,600	36,794
Library Resources	1,044	600	535
Employee Benefits - Salaries	1,621,670	1,530,356	1,555,956
Staff Development	2,730	3,000	3,917
Depreciation	44,445	37,873	47,797
Information And Communication Technology	4,972	5,800	6,364
	1,708,248	1,612,229	1,651,363



5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,282	5,282	5,128
Board Fees	3,850	5,500	4,125
Board Expenses	3,682	1,950	2,775
Communication	2,892	2,480	2,973
Consumables	8,590	8,800	8,459
Other	8,407	7,410	7,335
Employee Benefits - Salaries	147,275	103,500	101,797
Insurance	5,514	5,500	4,967
Service Providers, Contractors and Consultancy	10,980	10,980	10,620
	196,472	151,402	148,179

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,476	6,400	5,970
Cyclical Maintenance Provision	14,803	16,319	7,845
Grounds	9,073	8,200	12,026
Heat, Light and Water	15,044	13,900	15,019
Rates	4,258	4,500	4,338
Repairs and Maintenance	9,137	7,050	6,332
Use of Land and Buildings	261,511	304,036	231,872
Security	2,259	1,700	1,713
Consultancy And Contract Services	23,724	20,000	19,780
	346,285	382,105	304,895

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	188,652	78,028	159,325
Cash and cash equivalents for Statement of Cash Flows	188,652	78,028	159,325

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

Of the \$188,652 Cash and Cash Equivalents \$2,389 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	11,033	142	3,110
Receivables from the Ministry of Education	17,802	-	13,688
Banking Staffing Underuse	-	-	2,800
Interest Receivable	19	159	471
Teacher Salaries Grant Receivable	107,806	96,548	98,278
	<u>136,660</u>	<u>96,849</u>	<u>118,347</u>
Receivables from Exchange Transactions	11,052	301	3,581
Receivables from Non-Exchange Transactions	125,608	96,548	114,766
	<u>136,660</u>	<u>96,849</u>	<u>118,347</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery Account	924	2,565	968
Uniform Account	428	-	1,003
	<u>1,352</u>	<u>2,565</u>	<u>1,971</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	82,642	82,015	82,642
Total Investments	<u>82,642</u>	<u>82,015</u>	<u>82,642</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	31,491	-	-	-	(1,091)	30,400
Building Improvements	100,062	2,708	-	-	(6,331)	96,439
Furniture and Equipment	63,441	5,705	-	-	(15,787)	53,359
Information and Communication Technology	24,796	3,600	-	-	(11,540)	16,856
Leased Assets	4,316	40,749	-	-	(7,233)	37,832
Library Resources	9,877	1,248	-	-	(2,463)	8,662
Balance at 31 December 2022	233,983	54,010	-	-	(44,445)	243,548

The net carrying value of equipment held under a finance lease is \$37,832 (2021: \$4,316)

Restrictions

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.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	46,724	(16,324)	30,400	46,724	(15,233)	31,491
Building Improvements	194,075	(97,636)	96,439	191,367	(91,305)	100,062
Furniture and Equipment	267,788	(214,429)	53,359	262,082	(198,641)	63,441
Information and Communication Technology	165,203	(148,347)	16,856	161,603	(136,807)	24,796
Leased Assets	41,933	(4,101)	37,832	65,991	(61,675)	4,316
Library Resources	56,393	(47,731)	8,662	55,146	(45,269)	9,877
Balance at 31 December	772,116	(528,568)	243,548	782,913	(548,930)	233,983

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	9,684	9,363	14,823
Accruals	3,522	4,036	3,419
Banking Staffing Overuse	-	3,095	-
Employee Entitlements - Salaries	107,806	96,548	98,278
Employee Entitlements - Leave Accrual	43,377	27,490	31,508
	164,389	140,532	148,028
Payables for Exchange Transactions	164,389	140,532	148,028
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	164,389	140,532	148,028

The carrying value of payables approximates their fair value.



13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	97,252	59,726	89,407
Increase to the Provision During the Year	15,786	16,319	15,895
Other Adjustments	(983)	-	(8,050)
Provision at the End of the Year	<u>112,055</u>	<u>76,045</u>	<u>97,252</u>
Cyclical Maintenance - Current	40,247	-	10,800
Cyclical Maintenance - Non current	71,808	76,045	86,452
	<u>112,055</u>	<u>76,045</u>	<u>97,252</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	12,313	12,450	13,638
Later than One Year and no Later than Five Years	33,922	12,475	451
Future Finance Charges	(6,530)	-	(793)
	<u>39,705</u>	<u>24,925</u>	<u>13,296</u>
Represented by			
Finance lease liability - Current	9,556	12,450	12,868
Finance lease liability - Non current	30,149	12,475	428
	<u>39,705</u>	<u>24,925</u>	<u>13,296</u>



15. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Block 3 Alterations		209814	(22,644)	22,644	-	-	-
Grounds & Landscaping (SIP)		222776	(10,490)	10,490	-	-	-
Hardcourt Resurface		222775	55,347	-	(52,958)	-	2,389
Electrical Upgrade DB Replacement		237511	-	-	(700)	-	(700)
Totals			22,213	33,134	(53,658)	-	1,689

Represented by:

Funds Held on Behalf of the Ministry of Education	2,389
Funds Receivable from the Ministry of Education	(700)

	2021	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Block 3 Alterations		209814	11,762	-	(34,406)	-	(22,644)
Pool Filtration (SIP)		222773	48,894	4,076	(52,970)	-	-
Boundary Fencing (SIP)		222774	35,195	411	(35,606)	-	-
Water Damage		227957	-	17,236	(17,236)	-	-
Grounds & Landscaping (SIP)		222776	-	20,824	(31,314)	-	(10,490)
Hardcourt Resurface		222775	-	55,347	-	-	55,347
Totals			95,851	97,894	(171,532)	-	22,213

Represented by:

Funds Held on Behalf of the Ministry of Education	55,347
Funds Receivable from the Ministry of Education	(33,134)

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 conditions no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,850	4,125
<i>Leadership Team</i>		
Remuneration	430,064	796,656
Full-time equivalent members	3.89	7.96
Total key management personnel remuneration	433,914	800,781

There are 5 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (0 members) that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	23 - 24	23 - 24
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	2.00
	2.00	2.00

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

18. Compensation and Other Benefits Upon Leaving

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

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



19. Contingencies

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

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 employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

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

\$61,497 contract for the Hardcourt Resurface as agent for the Ministry of Education. This project is fully funded by the Ministry and \$55,347 has been received of which \$52,958 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$6,827 contract for the Electrical Upgrade DB Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$700 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$254,345 contract for the Block 3 Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$223,345 has been received of which \$245,989 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$31,824 contract for the Grounds & Landscaping (SIP) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$20,824 has been received of which \$31,314 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$64,408 contract for the Hardcourt Resurface as agent for the Ministry of Education. This project is fully funded by the Ministry and \$55,347 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).



21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	188,652	78,028	159,325
Receivables	136,660	96,849	118,347
Investments - Term Deposits	82,642	82,015	82,642
Total Financial assets measured at amortised cost	407,954	256,892	360,314

Financial liabilities measured at amortised cost

Payables	164,389	140,532	148,028
Finance Leases	39,705	24,925	13,296
Total Financial Liabilities Measured at Amortised Cost	204,094	165,457	161,324

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.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF DURIE HILL SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Durie Hill School (the School). The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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

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

Independence

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

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



Mark Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Durie Hill School

Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Jimmy Leonard	Presiding Member	Elected	Sep 2025
Geoffrey Simes	Principal	ex Officio	
Robert Smith	Parent Representative	Elected	Sep 2025
Lindsay Hobbs	Parent Representative	Elected	Sep 2025
Amber Ayre	Parent Representative	Elected	Sep 2025
Isaac Paurin	Parent Representative	Elected	Sep 2025
Lana Hook	Staff Representative	Elected	Sep 2025

Durie Hill School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$3,779 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Durie Hill School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

DURIE HILL SCHOOL – 2022 ANNUAL PLAN – ANALYSIS OF VARIANCE

SUMMARY OF OUTCOMES

3 - YEAR STRATEGIC GOALS (2021 - 2024)	2022 ANNUAL GOALS AND ACTIONS	SUMMARY OF OUTCOMES
<p>1. Encourage and enable all students to attain their highest standard of achievement in literacy and numeracy.</p>	<ul style="list-style-type: none"> -Use assessment information to respond to learning needs, with a focus on Writing for our target learners who are assessed as achieving below their expected level, and with priority for our target group of learners in Writing who are Maori and male. -Undertake Accelerated Learning in Literacy ('ALL') PLD, to further support the development of teaching and learning in relation to writing – implement an ALL cycle to support the progress for focus students. -Continue our school evaluation and development in the area of Writing and in conjunction with our ERO evaluation partner. Continue to build on aspects arising from our Writing Evaluation. -Undertake 'Structured Literacy' PLD with the support of RTLB facilitators. -Undertake PLD about Autism Spectrum Disorder (ASD). 	<p>Accelerated Learning in Literacy (ALL) Writing Intervention: Teachers and teacher-aides from across our school were involved in PLD facilitated and supported by Ruth Price, an external facilitator from Team Solutions Auckland University. This involved the use of a Teacher Only Accord Day, and included staff sharing of effective classroom practice, improving parent/whanau engagement, 'ALL' strategies, and ideas for gathering student voice.</p> <p>Two Accelerated Learning in Literacy 'ALL' intervention teaching and learning cycles were completed in each classroom across the year. This involved the teacher working with 'Focus' students within a group in their classroom. The e-asTTle assessment tool was used by our teachers for the assessment of students within our ALL focus groups. Please see the separate progress and achievement reports relating to the ALL intervention, as included towards the end of this document – 'Accelerated Learning in Literacy (ALL) Intervention for students in Year 2 and above'.</p> <p>-Systems were implemented to assess, monitor, and report on student progress and achievement. Assessment information was used by classroom teachers and at a management level to identify and respond to the learning needs of students.</p> <p>Progress and achievement data for students who were assessed as not achieving their expected levels in Reading, Writing, and Numeracy as at the start of 2022 was collected by each teacher and collated by our school's leadership team. Please refer to 'Durie Hill School – Analysis of Variance 2022 Charter Achievement Targets February 2022 to December 2022' in this document.</p> <p>In addition to that achievement information, other data that has been collated but not specifically aligned with our annual Charter Targets shows that:</p> <p>For our total group of Year 2-6 students, assessment data at the beginning and at the end of 2022 showed the following shift in achievement:</p> <ul style="list-style-type: none"> - Reading: 67% at expectation to 68% at expectation - Writing: 60% at expectation to 61% at expectation

		<p>- Maths: 70% at expectation to 74% at expectation.</p> <p>For our group of Year 2-6 students who are Maori, assessment data at the beginning and at the end of 2022 showed the following shift in achievement:</p> <p>Reading for our Maori Learners: 55% at expectation to 64% at expectation Writing for our Maori Learners: 41% at expectation to 53% at expectation Maths for our Maori Learners: 57% at expectation to 64% at expectation.</p> <p>For our group of Year 2-6 students who are Non-Maori, assessment data at the beginning and at the end of 2022 showed the following shift in achievement:</p> <p>Reading for our Non-Maori Learners: 72% at expectation to 69% at expectation Writing for our Non-Maori Learners: 67% at expectation to 64% at expectation Maths for our Non-Maori Learners: 74% at expectation to 69% at expectation.</p> <p>For our group of Year 2-6 male students, assessment data at the beginning and at the end of 2022 showed the following shift in achievement:</p> <ul style="list-style-type: none"> - Reading for boys: 63% at expectation to 57% at expectation - Writing for boys: 50% at expectation to 61% at expectation - Maths for boys: 67% at expectation to 72% at expectation. <p>For our group of Year 2-6 female students, assessment data at the beginning and at the end of 2022 showed the following shift in achievement:</p> <ul style="list-style-type: none"> - Reading for girls: 71% at expectation to 78% at expectation - Writing for girls: 69% at expectation to 75% at expectation - Maths for girls: 72% at expectation to 75% at expectation. <p>-Teachers across our school were involved in the RTLB Whanganui Cluster 'Structured Literacy' PLD with the support of RTB facilitators. This involved a series of webinars along with face to face work, including a session with well renowned Structured Literacy educator, Liz Kane. Structured Literacy approaches and resources were used by teachers to align with this training.</p> <p>-Our school applied for inclusion into the MOE supported 'Better Start Literacy Approach' and was successful with the application. This will begin in Term One 2023.</p> <p>-Teachers across our school undertook PLD through a series of webinars on the topic of Autism Spectrum Disorder (ASD) – facilitated by 'Altogether Autism'.</p> <p>- Our school continued our school evaluation and development in the area of Writing and in conjunction with our ERO evaluation partner. Our school's Evaluation Profile Report was confirmed.</p>
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<p>2. Engage learners effectively in a student-responsive curriculum</p>	<ul style="list-style-type: none"> -Continue to develop and implement our school's localised curriculum, and update our school-based curriculum delivery information to articulate this. -Continue to develop and implement our guidelines about learning and teaching of writing, and update our school-based writing delivery information to articulate this. -Raise teacher knowledge and understanding about The Aotearoa NZ's histories in the NZ Curriculum, and update our guidelines in relation to Social Science and the Aotearoa NZ's histories in the NZ Curriculum. -Promote the involvement of school whānau and community personnel and resource to support and enhance our curriculum, at a wider-school and at a classroom level. 	<p>Progress was made with the update of our school's English curriculum delivery information, to better reflect current practice.</p> <p>PLD and development with The Aotearoa NZ Histories Curriculum was affected, due to Covid related staff and student absence. Prioritisation of time was instead required and allocated to curriculum development associated with Writing, PB4L, and focussing to sustain effective school and class operation and student support within changing Covid scenarios.</p> <p>Despite the disruption caused by the Covid-19 our school modified the way we did things to enable many opportunities for our children to occur, and a range of learning experiences were integrated into classroom programmes across the curriculum, with involvement of community personnel. Examples of activities parents and volunteers coming in to talk and present to the children, Life Education and Harold, Zero Waste Environmental Education, trips to the Art Gallery and Museum, a 'Whanganui Walls' art walking tour, Mathex, the Forest 360-McCarthy's Transport 'Wood is Good' visit, Asthma and Respiratory Foundation Show, Swimsafe and water skills sessions, lunchtime swimming, waterslide, Discovery, Let's Go Ma Ake biking sessions, Hockey and Tennis sessions, Elgregoe the Magician, Year 5 Day excursion to Dawson Falls and Tawhiti Museum, Year 6 camp to YMCA Raukawa, Max Brown Olympic Ambassador Visit, Whanganui Rugby Ripa sessions, Badminton at the Stadium, Junior School Gym Visit, Tough Kids, and a range of school and inter-school sports events.</p>
<p>3. Foster a school culture enabling positive and confident learners.</p>	<ul style="list-style-type: none"> -Carry out PB4L Tier 2 training to include the review and development of systems and practices, and progress actions within our school's PB4L Action Plan. -Foster effective relationships with school whānau and external personnel within the community – utilise support services and para-professionals to support students, whanau, and staff. -Share practice within our teaching staff as a means to build success for Maori, and to foster effective relationships within school whānau. 	<ul style="list-style-type: none"> -PB4L remained a priority for staff development, and included the use of a MOE Teacher Only (Accord) Day to pursue PB4L Tier 2 areas of 'Check in Check Out' and 'Check and Connect', as well as 'Zones of Regulation'. PB4L evaluation and planning in conjunction with our PB4L facilitator was undertaken. -Professional Learning and support was provided via external personnel and RTLB, for staff on a selective basis and in relation to students with additional needs. -Ash Patea continued to support our school by working with our staff to develop staff proficiency in te reo and tikanga.
<p>4. Foster and support hauora and well-being.</p>	<ul style="list-style-type: none"> -Sustain our school's PB4L Tier 1 practice, and further develop PB4L in our school to implement PB4L Tier 2 practice. -Covid-19: Navigate way through settings within The Covid Protection Framework by developing and implementing measures and responses based on the advice of Government, Ministry of Health and the Ministry of Education. -Model, promote, and teach safe and healthy practices. -Engage all students in a range of physical activities – include delivery by external providers, opportunities within local schools sporting networks, and use community resources to enhance our 	<p>PB4L: Progress with Tier 2 practice was interrupted due to Covid impact and associated staff and student absence. Tier 1 strategies along with the Tier 2 strategy of Classroom Problem-Solving' was practised and used across the school.</p> <ul style="list-style-type: none"> -Despite higher levels of Covid related student and staff absence, and although difficult and challenging, the school managed to continue its operation without unplanned closure. -External support is well utilised and accessed to respond to children and families requiring support. -A well-being survey was used with a small group of Year 5 students. This was not extended due interruption caused by staff and student absence arising from illness. -Understanding Behaviour, Responding Safely (UBRS): A MOE Teacher Only Day was utilised to carry out MOE facilitated staff training in UBRS.

	<p>school sport and PE programme – utilise the school’s ‘Kiwisport’ fund to support this.</p> <ul style="list-style-type: none"> - Foster effective relationships with school whānau and external personnel within the community - utilise support services, para-professionals, and school whānau to support health programmes and student well-being. 	<ul style="list-style-type: none"> -Swimsafe: PLD provided by Swimsafe NZ teacher (Cecilie Elliot) was provided for all teachers in a poolside situation with their class. -Staff modelled and worked in a highly professional manner with regard to Health and Safety requirements and measures associated with Covid-19. -Covid-safety was incorporated well within classroom programmes. -Parent support was utilised to support out-of-school sport for summer and winter codes. Despite some events being cancelled, our school continued to commit to wider Whanganui opportunities and sporting events, such as the Whanganui Primary Schools sports events. -Ash Patea continued to support our school by working with our staff to develop staff proficiency in te reo and tikanga. <p><u>Kiwi Sport Statement:</u></p> <p>A range of physical activities were delivered with funding supported by the Kiwisport Fund allocation via our school’s MOE Operational Grant. Our full Kiwisport allocation of \$3,836 within Ministry of Education’s 2022 Operational Grant was expended by engaging students in Physical Activity Programmes, through resourcing of equipment for school-based and after-school-weekend sport activity, and to meet costs towards bus travel for wider inter-school sports events including the Tough Kids Event.</p>
<p>5. Improve learner capability with the use of digital technologies and develop learner knowledge and understanding about digital technologies.</p>	<ul style="list-style-type: none"> -Purchase up to 20 i-pads for use with students in Years 1-2 and to replenish dated i-pads being used at other Year Levels. -Provide training for staff to support learning and teaching in relation to the Digital Technologies Curriculum. -Continue to implement the Digital Technologies Curriculum. -Update our school’s curriculum information to guide learning and teaching of the Digital Technologies Curriculum. -Use digital technology in a selective and purposeful way to support learning and teaching. 	<ul style="list-style-type: none"> -Funds were used to purchase used/leased laptops for future use by staff and students. -The impact of Covid affected staff professional development opportunities, and curriculum development, and Digital Technologies was not prioritised. -Staff continued to utilise digital communication such as Zoom and Google Meet, and extended their use and proficiency with digital services and online resources to support home learning, along with use for other learning and teaching.

N.B. Please read on for Achievement Information in relation to our 2022 Charter Student Achievement Targets.

**DURIE HILL SCHOOL – ANALYSIS OF VARIANCE
2022 CHARTER ACHIEVEMENT TARGETS
FEBRUARY 2022 TO DECEMBER 2022**

For our learners at all Year Levels who were assessed as not yet at their expected level in Reading, Writing, and Numeracy, as at the end of 2021, we aim to progress their achievement at a rate of one year or more.

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
Number of students not achieving at their expected level at the beginning of 2022 = 60	Number of students not achieving at their expected level at the beginning of 2022 = 75	Number of students not achieving at their expected level at the beginning of 2022 = 54
4 students in this target group left during 2022.	5 students in this target group left during 2022.	4 students in this target group left during 2022.
From the remaining 56 in this group: <ul style="list-style-type: none"> - 18 made accelerated progress (more than one year). - Another 17 made progress equivalent to one year. 19 of the students in this target group are now achieving at their expected level.	From the remaining 70 in this group: <ul style="list-style-type: none"> - 7 made accelerated progress (more than one year). - Another 22 made progress equivalent to one year. 18 of the students in this target group are now achieving at their expected level.	From the remaining 50 in this group: <ul style="list-style-type: none"> - 7 made accelerated progress (more than one year). - Another 18 made progress equivalent to one year. 21 of the students in this target group are now achieving at their expected level.
Number of <i>Charter Target</i> students not achieving at their expected level at December 2022 = 36	Number of <i>Charter Target</i> students not achieving at their expected level at December 2022 = 52	Number of <i>Charter Target</i> students not achieving at their expected level at December 2022 = 29

TARGET 2

For all learners who are Maori who were assessed as not yet at their expected level in Reading, Writing, and Numeracy, as at the end of 2021, we aim to progress their achievement at a rate of one year or more.

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
Number of Maori students not achieving at their expected level (beginning 2022) = 25	Number of Maori students not achieving at their expected level (beginning 2022) = 32	Number of Maori students not achieving at their expected level (beginning 2021) = 22
2 students in this target group left during 2022.	2 students in this target group left during 2022.	2 students in this target group left during 2022.
From the 23 students identified in this group: <ul style="list-style-type: none"> - 8 made accelerated progress (more than one year). - Another 5 made progress equivalent to one year. 	From the 30 students identified in this group: <ul style="list-style-type: none"> - 1 made accelerated progress (more than one year). - Another 9 made progress equivalent to one year. 	From the 20 students identified in this group: <ul style="list-style-type: none"> - 1 made accelerated progress (more than one year). - Another 9 made progress equivalent to one year.
9 of the students in this target group are now achieving at their expected level.	9 of the students in this target group are now achieving at their expected level.	6 of the students in this target group are now achieving at their expected level.
Number of Maori Charter Target students not achieving at their expected level at December 2022 = 14	Number of Maori Charter Target students not achieving at their expected level at December 2022 = 21	Number of Maori Charter Target students not achieving at their expected level at December 2022 = 14

TARGET 3

For our learners who are boys and assessed as not yet at their expected level in Writing, as at the end of 2021, we aim to progress their achievement at a rate of one year or more.

WRITING STAGE
Number of boys not achieving at their expected level at the beginning of 2022 = 45
1 student in this target group left during 2022.
From the 44 students identified in this group, 5 made accelerated progress (more than one year).
Another 13 made progress equivalent to one year.
9 of the students in this target group are now achieving at their expected level.
Number of boys not achieving at their expected level at December 2022 = 35

ANALYSIS OF VARIANCE – ACHIEVEMENT INFORMATION
BEGINNING TO END OF 2022

For our learners at all Year Levels who were assessed as not yet at their expected level in Reading, Writing, and Numeracy.

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
Number of learners not achieving at their expected level (beginning 2022) = 60 / (End of 2022) = 36	Number of learners not achieving at their expected level (beginning 2022) = 75 / (End of 2022) = 52	Number of learners not achieving at their expected level (beginning 2022) = 54 / (End of 2022) = 29

For our learners who are Maori who were assessed as not yet at their expected level in Reading, Writing, and Numeracy.

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
Number of Maori students not achieving at their expected level (beginning 2022) = 24 / (End of 2022) = 14	Number of Maori students not achieving at their expected level (beginning 2022) = 32 / (End of 2022) = 21	Number of Maori students not achieving at their expected level (beginning 2022) = 22 / (End of 2022) = 14

For our learners who are boys and assessed as not yet at their expected level in Writing.

WRITING STAGE
Number of boys not achieving at their expected level (beginning 2022) = 45 / (End of 2022) = 35

**ACCELERATED LEARNING IN LITERACY (ALL) INTERVENTION
FOR STUDENTS IN YEAR 2 - 6**

N.B. Students were assessed using e-asTTle writing assessment.

2022 Cycle 1: 'ALL' Focus students between Years 2-6

Total number of focus students between Years 2-6	Total number of focus students between Years 2-6 to make accelerated progress in writing during the intervention	Total number of focus students between Years 2-6 to make accelerated progress in writing over the year
28	27/28 (96%)	16/28 (57%)

2022 Cycle 2: 'ALL' Focus students between Years 2-6

Total number of focus students between Years 2-6	Total number of focus students between Years 2-6 to make progress in writing during the intervention	Total number of focus students between Years 2-6 to make accelerated progress in writing
26	25/26 (96%)	17/26 (65%)