

HILLPARK SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1312

Principal: Gavin Beere

School Address: 57 Grande Vue Road, Manurewa

School Postal Address: 57 Grande Vue Road, Manurewa, Manukau, 2102

School Phone: 09 267 6252

School Email: info@hillpark.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

HILLPARK SCHOOL

Annual Report - For the year ended 31 December 2022

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Hillpark 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.

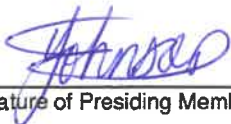
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Tania Nicole Johnson

Full Name of Presiding Member



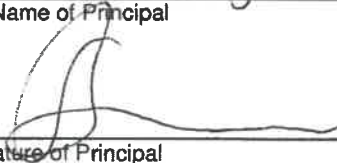
Signature of Presiding Member

25/05/2023

Date:

Gavin George Beere

Full Name of Principal



Signature of Principal

25/05/2023

Date:

Hillpark 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	3,779,887	3,958,053	3,670,475
Locally Raised Funds	3	72,505	165,350	79,841
Interest Income		2,679	2,000	360
Gain on Sale of Property, Plant and Equipment		-	-	1,894
		<u>3,855,071</u>	<u>4,125,403</u>	<u>3,752,570</u>
Expenses				
Locally Raised Funds	3	60,946	104,981	79,539
Learning Resources	4	2,521,692	2,578,234	2,505,111
Administration	5	265,845	219,042	244,135
Finance		3,584	3,537	5,291
Property	6	983,347	1,191,724	895,594
Loss on Disposal of Property, Plant and Equipment	11	605	-	1,133
		<u>3,836,019</u>	<u>4,097,518</u>	<u>3,730,803</u>
Net Surplus / (Deficit) for the year		19,052	27,885	21,767
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>19,052</u>	<u>27,885</u>	<u>21,767</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.

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

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	418,521	375,874	382,001
Total comprehensive revenue and expense for the year	19,052	27,885	21,767
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	14,753
Equity at 31 December	437,573	403,759	418,521
Accumulated comprehensive revenue and expense	437,573	403,759	418,521
Equity at 31 December	437,573	403,759	418,521

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.

Hillpark School
Statement of Financial Position
As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	155,201	169,659	254,424
Accounts Receivable	8	231,618	165,547	172,421
GST Receivable		11,822	18,653	-
Prepayments		14,432	5,563	29,909
Inventories	9	665	-	-
Investments	10	51,361	-	-
Funds Receivable for Capital Works Projects	15	-	-	3,159
		<u>465,099</u>	<u>359,422</u>	<u>459,913</u>
Current Liabilities				
GST Payable		-	-	10,069
Accounts Payable	12	207,970	215,712	213,785
Provision for Cyclical Maintenance	13	121,674	42,501	166,508
Finance Lease Liability	14	35,242	29,709	44,231
Funds held for Capital Works Projects	15	38,179	-	-
		<u>403,065</u>	<u>287,922</u>	<u>434,593</u>
Working Capital Surplus/(Deficit)		62,034	71,500	25,320
Non-current Assets				
Property, Plant and Equipment	11	404,142	369,572	454,751
		<u>404,142</u>	<u>369,572</u>	<u>454,751</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	12,500	-	18,000
Finance Lease Liability	14	16,103	37,313	43,550
		<u>28,603</u>	<u>37,313</u>	<u>61,550</u>
Net Assets		<u>437,573</u>	<u>403,759</u>	<u>418,521</u>
Equity		<u>437,573</u>	<u>403,759</u>	<u>418,521</u>

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

Hillpark 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		1,058,913	1,051,664	963,399
Locally Raised Funds		60,566	165,350	80,965
Goods and Services Tax (net)		(21,891)	-	28,722
Payments to Employees		(606,803)	(443,842)	(521,233)
Payments to Suppliers		(496,145)	(555,768)	(426,192)
Interest Paid		(3,584)	(3,537)	(5,291)
Interest Received		2,460	2,000	310
Net cash from/(to) Operating Activities		(6,484)	215,867	120,680
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(43,990)	(73,300)	(68,218)
Purchase of Investments		(51,361)	-	-
Net cash from/(to) Investing Activities		(95,351)	(73,300)	(68,218)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	14,753
Finance Lease Payments		(38,726)	(46,001)	(31,183)
Funds Administered on Behalf of Third Parties		41,338	-	145,299
Net cash from/(to) Financing Activities		2,612	(46,001)	128,869
Net increase/(decrease) in cash and cash equivalents		(99,223)	96,566	181,331
Cash and cash equivalents at the beginning of the year	7	254,424	73,093	73,093
Cash and cash equivalents at the end of the year	7	155,201	169,659	254,424

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.

Hillpark School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Hillpark 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 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	10-20 years
Buildings	20-40 years
Furniture and Equipment	5-20 years
Information and Communication Technology	3-15 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 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.

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	1,074,011	1,051,664	956,056
Teachers' Salaries Grants	1,995,965	2,001,499	2,068,003
Use of Land and Buildings Grants	709,911	904,890	646,416
	3,779,887	3,958,053	3,670,475

The school has opted in to the donations scheme for this year. Total amount received was \$67,500.

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	26,549	10,000	6,750
Fees for Extra Curricular Activities	34,963	22,650	17,545
Trading	220	2,500	-
Fundraising & Community Grants	10,557	30,200	11,251
Childcare	216	100,000	44,295
	72,505	165,350	79,841
Expenses			
Extra Curricular Activities Costs	26,021	15,000	16,219
Trading	171	2,000	-
Fundraising & Community Grant Costs	-	-	461
Childcare	34,754	87,981	62,859
	60,946	104,981	79,539
<i>Surplus for the year Locally raised funds</i>	11,559	60,369	302

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	85,196	151,178	63,663
Library Resources	2,772	4,385	2,799
Employee Benefits - Salaries	2,299,296	2,266,071	2,304,684
Staff Development	24,871	48,600	30,270
Depreciation	109,557	108,000	103,695
	2,521,692	2,578,234	2,505,111

5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	8,058	8,058	7,674
Board Fees	3,295	4,600	3,170
Board Expenses	16,886	14,850	7,827
Communication	9,645	13,200	11,174
Consumables	30,006	23,915	21,716
Operating Lease	836	-	6,315
Legal Fees	-	-	4,750
Other	16,623	16,400	15,372
Employee Benefits - Salaries	152,222	111,770	138,049
Insurance	9,374	9,249	9,356
Service Providers, Contractors and Consultancy	18,900	17,000	18,732
	265,845	219,042	244,135

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	19,980	18,650	17,192
Consultancy and Contract Services	56,305	54,000	53,139
Cyclical Maintenance Provision	9,550	23,634	5,825
Grounds	11,469	8,250	1,854
Heat, Light and Water	40,735	39,000	42,613
Repairs and Maintenance	68,825	61,800	40,246
Use of Land and Buildings	709,911	904,890	646,416
Security	15,061	14,000	15,094
Employee Benefits - Salaries	51,511	67,500	73,215
	983,347	1,191,724	895,594

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 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	155,201	118,941	203,561
Short-term Bank Deposits	-	50,718	50,863
Cash and cash equivalents for Statement of Cash Flows	155,201	169,659	254,424

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

Of the \$155,201 Cash and Cash Equivalents \$38,179 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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	11,820	2,762	1,638
Receivables from the Ministry of Education	29,189	-	-
Banking Staffing Underuse	22,000	-	-
Interest Receivable	282	13	63
Teacher Salaries Grant Receivable	168,327	162,772	170,720
	<u>231,618</u>	<u>165,547</u>	<u>172,421</u>
Receivables from Exchange Transactions	41,291	2,775	1,701
Receivables from Non-Exchange Transactions	190,327	162,772	170,720
	<u>231,618</u>	<u>165,547</u>	<u>172,421</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Hats	665	-	-
	<u>665</u>	<u>-</u>	<u>-</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	51,361	-	-
Total Investments	<u>51,361</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	23,361	-	-	-	(2,433)	20,928
Building Improvements	26,906	-	-	-	(4,801)	22,105
Furniture and Equipment	267,573	32,979	-	-	(39,112)	261,440
Information and Communication Technology	41,096	15,733	-	-	(17,507)	39,322
Leased Assets	91,032	9,520	(1,995)	-	(43,985)	54,572
Library Resources	4,783	2,711	-	-	(1,719)	5,775
Balance at 31 December 2022	454,751	60,943	(1,995)	-	(109,557)	404,142

The net carrying value of equipment held under a finance lease is \$54,572 (2021: \$91,032)

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	144,001	(123,073)	20,928	144,001	(120,640)	23,361
Building Improvements	132,437	(110,332)	22,105	132,437	(105,531)	26,906
Furniture and Equipment	984,063	(722,623)	261,440	1,021,742	(756,816)	264,926
Information and Communication Technology	321,488	(282,166)	39,322	353,892	(312,796)	41,096
Leased Assets	134,530	(79,958)	54,572	133,039	(39,360)	93,679
Library Resources	15,123	(9,348)	5,775	120,238	(115,455)	4,783
Balance at 31 December	1,731,642	(1,327,500)	404,142	1,905,349	(1,450,598)	454,751

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	27,986	32,685	19,651
Accruals	6,446	4,795	5,756
Employee Entitlements - Salaries	168,327	162,772	170,720
Employee Entitlements - Leave Accrual	5,211	15,460	17,658
	207,970	215,712	213,785
Payables for Exchange Transactions	207,970	215,712	213,785
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	207,970	215,712	213,785

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	184,508	18,867	178,683
Increase to the Provision During the Year	19,958	23,634	20,442
Use of the Provision During the Year	(59,884)	-	-
Other Adjustments	(10,408)	-	(14,617)
Provision at the End of the Year	134,174	42,501	184,508
Cyclical Maintenance - Current	121,674	42,501	166,508
Cyclical Maintenance - Non current	12,500	-	18,000
	134,174	42,501	184,508

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	36,946	29,709	47,658
Later than One Year and no Later than Five Years	16,652	37,313	44,729
Future Finance Charges	(2,253)	-	(4,606)
	51,345	67,022	87,781
Represented by			
Finance lease liability - Current	35,242	29,709	44,231
Finance lease liability - Non current	16,103	37,313	43,550
	51,345	67,022	87,781

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 \$
SIP Blocks New Shade Structure		227832	(3,159)	172,641	(131,303)	-	38,179
Totals			(3,159)	172,641	(131,303)	-	38,179

Represented by:

Funds Held on Behalf of the Ministry of Education	38,179
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1 A & 2 Toilet and Block 5 Relocatable		207492	(139,978)	169,753	(29,775)	-	-
SIP Blocks New Shade Structure		227832	(2,108)	-	(1,051)	-	(3,159)
SIP Water Fountains		227835	(158)	22,934	(22,776)	-	-
SIP Sandpits Upgrade		227836	(158)	19,143	(18,985)	-	-
Internal re-model of classroom & toilet spaces			(6,056)	-	6,056	-	-
Totals			(148,458)	211,830	(66,531)	-	(3,159)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(3,159)

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, Associate Principal & Deputy Principal.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,295	3,170
<i>Leadership Team</i>		
Remuneration	422,730	405,506
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	426,025	408,676

There are 6 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 (2 members) and Property (8 members) that met 6 and 7 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.

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 - 170	150 - 160
Benefits and Other Emoluments	26 - 27	25 - 26
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	1.00	2.00
120 - 130	1.00	1.00
	2.00	3.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

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

\$191,824 contract for the SIP Blocks New Shade Structure as agent for the Ministry of Education. This project is fully funded by the Ministry and \$172,641 has been received of which \$134,462 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$191,824 contract for the SIP Blocks New Shade Structure as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$3,159 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	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	155,201	169,659	254,424
Receivables	231,618	165,547	172,421
Investments - Term Deposits	51,361	-	-
Total Financial assets measured at amortised cost	438,180	335,206	426,845

Financial liabilities measured at amortised cost

Payables	207,970	215,712	213,785
Finance Leases	51,345	67,022	87,781
Total Financial Liabilities Measured at Amortised Cost	259,315	282,734	301,566

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.

Hillpark School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Ratima Rollerston	Presiding Member	Co-opted	Sep 2022
Tania Johnson	Presiding Member	Elected	Sep 2025
Gavin Beere	Principal	ex Officio	
Sarah Crestanello	Parent Representative	Elected	Sep 2025
Sam Malaesilia	Parent Representative	Elected	Sep 2025
Pita Matangi	Parent Representative	Elected	Sep 2025
Dion Keating	Parent Representative	Elected	Sep 2025
Roxanne Mason	Parent Representative	Elected	Sep 2022
Daena Colebrook	Parent Representative	Elected	Sep 2022
Nicholas Eacott	Parent Representative	Elected	Sep 2022
Jermanine Nikara	Parent Representative	Elected	Sep 2022
Tania Mills	Staff Representative	Elected	Sep 2025
Emma RitzeBain	Staff Representative	Elected	Sep 2025

Hillpark School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$6,988 (excluding GST). The funding was spent on sporting endeavours.

Annual Strategic Targets 2022

Strategic Targets		Month & Status	Progress/Variance
<p>October Oct/October Strategic Goal:1</p> <p>Ensure Teaching and Learning Excellence</p> <p>Target 1: Assemble Schoolwide Achievement data and set targets by the end of Term 2. Monitor and report throughout year as per schedule.</p> <p>Special Focus: Maori and Pasifika Targets</p> <p>Cost: \$1000 Hero Upgrade</p> <p>Personnel : All teachers and ELT and Leadership Team to analyse and respond</p> <p>Targets / Baseline Data (July)</p> <p>Reading: 50% at or above IMSACT: 44% at or above</p> <p>IPSACT: 39% at or above</p> <p>Writing: 48% at or above IMSACT: 25% at or above</p> <p>IPSACT: 46% at or above</p> <p>Maths: 62.5% at or above IMSACT: 56% at or above</p>	Feb	<ul style="list-style-type: none"> Review attendance and COVID conditions re: ability to assess in reading, writing and maths 	
	Mar	<ul style="list-style-type: none"> Adjusted HERO progressions in core areas and any inaccuracies in achievement graphs Set expectations for two entries and posts in core areas 	
	April	<ul style="list-style-type: none"> Check posts and quality of written and graphic entries pre : Learning Conferences 	
	May	<ul style="list-style-type: none"> Learning Conferences with parents and children onsite 	
	June	<ul style="list-style-type: none"> Collating Schoolwide Data to set targets and Maori and Pasifika Student foci. Liaised with HERO and ensure we are utilising all relevant data inspection and evaluation tools. All data entered and available for analysis next month Impact Tracking groups of children identified in each class Administer Learning Conference Survey PLD on use of Astle Assessments in relevant core areas Open Parent Comment module on Hero to elicit positive feedback for children on progress – Home / School Partnership Emma to present first schoolwide data report since 2020 at BoT Meeting 	
	July	<ul style="list-style-type: none"> Collate, Analyse, and Report Results Learning Conference Survey Bearing in mind only 17.1% of roll were present at any time the results are not as awry as first feared. In all of the three core subjects, there are large %ages in the 'Below' section and many of these will respond well to targeted teaching Shared mid year data with staff and collected staff voice of the stories behind the data and shared this information with board. 	

<p>IPSACT: 63% at or above</p> <p>Targets / Baseline Data (EOY 2022)</p> <p>Reading: 58% at or above IMSACT: 46% at or above</p> <p>IPSACT: 51% at or above</p> <p>Writing: 56% at or above IMSACT: 31% at or above</p> <p>IPSACT: 52% at or above</p> <p>Maths: 65% at or above IMSACT: 49% at or above</p> <p>IPSACT: 62% at or above</p>	August	<ul style="list-style-type: none"> Updated All School and Maori / Pacific baseline data at left with new targets to result Higher averages for Pacific students than general cohort Maori Student achievement in Writing of particular concern
	Sep	<ul style="list-style-type: none"> Further analysis and setting of Maori and Pasifika student targets
	October	<ul style="list-style-type: none"> Presentation of Mid Year Achievement Data baseline to new board –
	Nov	<ul style="list-style-type: none"> Adjustment of TAI to match data with case study discussions continuing in teams Discussion of targeted children and their achievement in Principal Conversations
	Dec	<ul style="list-style-type: none"> Presentation of EOY Achievement Data to board and staff - attached longitudinal analyses – collation across gender and ethnicity to inform 2023 targets. Notification of curriculum refresh in Term 3, 2023
	Feb	<ul style="list-style-type: none"> RTLB approach to train specific teachers
	March	<ul style="list-style-type: none"> RTLB approach to train specific teachers
	April /May	<ul style="list-style-type: none"> Training continues and implementation in May
	June	<ul style="list-style-type: none"> Positive feedback to AP from Team Leaders Piwakawaka and Pukeko with both reporting early progress through implementation in reading programme Phonological programme appears to be making a difference in terms of children acquiring early reading strategies Plan to compare achievement progress between trial group and other classroom results
	Aug	<ul style="list-style-type: none"> Progressing well in Piwakawaka facilitated by RTLB RTLB have identified children in other classes requiring basic structured literacy instruction – this is being administered in a multi level class group
<p>Target 2: Structured Literacy Approach Trial to improve and accelerate the progress of Year 1 and 2 children</p> <p>Cost: Nil – provided from RTLB</p> <p>Personnel: All Piwakawaka teachers</p>		

			<ul style="list-style-type: none"> All children involved are being monitored against baseline data and progress can be reported at the end of Term 4
		Sep	<ul style="list-style-type: none"> Trialling continues
		October	<ul style="list-style-type: none"> Trialling continues
		Nov	<ul style="list-style-type: none"> Tracking of children's progress using pre and post data in collaboration with RTLB (spreadsheet)
		Dec	<ul style="list-style-type: none"> RTLB continuing project working with Year 1 and looking to bring Pukeko (Year 2) on board in 2023.
	<p>Target 3: To establish foundations to implement the Incubator Stage of becoming a Microsoft Showcase School and develop Digital Curriculum</p> <p>Cost: Nil</p> <p>Resources provided by Microsoft:</p> <ul style="list-style-type: none"> 30 Surface devices AR Headsets Links to PLD Two Day Conference in Term 2 Holidays at Microsoft Base in Wynyard Quarter Six leaders on Digital Certified Leader Course – UTB Seven staff applications for MIEE status 	Feb	<ul style="list-style-type: none"> Contact made with Lydia Kronawetter, Education Industry Executive to begin formalising the Incubator Agreement in collaboration with Luisa Longone
		Mar	<ul style="list-style-type: none"> Agreement formalised and signed
		April	<ul style="list-style-type: none"> Luisa gains Microsoft Innovator Education Expert Fellow status Talks begin with Using Technology Better (UTB) who have partnered with Microsoft and MOE to provide high quality PLD
		May	<ul style="list-style-type: none"> Talks begin with Using Technology Better (UTB) who have partnered with Microsoft and MOE to provide high quality PLD Gavin applies for 400 hours of UTB PLD over two years in Digital Curriculum
		June	<ul style="list-style-type: none"> Hillpark awarded 300 hours of PLD from UTB over two years Seven staff enrolled to become Microsoft Innovator Education Experts Two day course at Microsoft in Term 2 holidays UTB to meet with school to plan the PLD progression and links to charter / and annual strategic targets / Digital Technologies Curriculum Luisa holds Staff PLD in the use of existing digital curriculum tools

	Aug	<ul style="list-style-type: none"> • Seven staff awaiting confirmation of MIEE applications • Six of the Leadership Team are undertaking the Digital Certified Leader 2022/23 focussed on; <ul style="list-style-type: none"> - Strategic goal setting and school transformation - Personal leadership discovery and development - Coaching Models that actually work - Effective Communication and Growing Team Culture - Practical Leadership and Productivity Tips. - The course also includes online coaching sessions, and a project. My project is to rationalise and explore the efficient potential of all of our digital tools to make how we teach and lead more efficient and effective • Already, we have integrated the whole school appraisal and professional growth programme into HERO from onenote. The use of this onenote proved unwieldy and principal conversations with teachers are more focussed on professional practice than operating the technology
	Sep	<ul style="list-style-type: none"> • Confirmation of staff accredited as MIEEs
	October	<ul style="list-style-type: none"> • Attendance at two day Term 3 holiday course for MIEEs at Microsoft Wynyard Quarter • Confirmation of Microsoft Incubator / Showcase School process for Hillpark
	Nov	<ul style="list-style-type: none"> • MIEE – 7 at Hillpark – online Meeting • All Leadership Team begin UTB Accredited Leader Programme with emphasis on Digital Curriculum
	Dec	<ul style="list-style-type: none"> • Planning starts for allocating MOE allocated PLD hours for 2023 including facilitator coordinating a schoolwide vision for digital learning.
Target 4: Develop the Local Curriculum, Aotearoa NZ Histories, and Participate In Social Science Curriculum Refresh	Feb	<ul style="list-style-type: none"> • NPDL Term ½ overview created
	Mar	<ul style="list-style-type: none"> • Social Science Review Document Arrives
	May	<ul style="list-style-type: none"> • Tania and Emma attend Critical Histories course at Te Papa over two days focussing on using museums as resources – close links made with NPDL
	June	<ul style="list-style-type: none"> • All Staff complete the feedback survey on the Social Sciences Curriculum

			Review, for the MOE
		July	<ul style="list-style-type: none"> • Team Leaders are attending the same course that Tania/ Emma attended at Te Papa at Auckland Museum. • This course utilises the museum context to explore Aotearoa NZ Histories deeply and will result in a focussed excursion for the children.
		Aug	<ul style="list-style-type: none"> • We are constructing a data base of Maori and Pacific whanau and will ring all whanau to invite them to separate regeneration nights to share plans policies and targets developed in collaboration with whanau as we used to (not achieved due to disruption of year) • I have consulted with Te Iwingaro from the MOE who was working with us and she has said the willingness of both cultures are less COVID anxious and are more willing to attend kanohi to kanohi hui / Talanoa • Bilingual signage is developing and planning for our local curriculum history mural including the Tangata Whenūa bi-cultural perspective
		Sep	<ul style="list-style-type: none"> • Liaison with Manurewa Marae re; Local curriculum and possible Marae stayover for 2023
		October	<ul style="list-style-type: none"> • Meeting with Manurewa Marae onsite to plan interaction in 2023
		Nov	<ul style="list-style-type: none"> • Gavin attended presentation at NZPF from NZ Aotearoa Histories curriculum from MOE.
		Dec	<ul style="list-style-type: none"> • Leadership team plan One day focus on NZ Histories after PLD – will lead staff through the overview, sample activities and planning the inquiry for Term 1, 20on Design Days 2023
OctoberStrategic Goal 2.	Target 1: To have parents more authentically involved in children's learning and assessment	Feb	<ul style="list-style-type: none"> • Plan date of Learning Conferences to complement Assessment Cycle
Be inclusive and Encourage Participation	<ul style="list-style-type: none"> - Open parent portal on Hero - Reinstigate Learning Conferences 	Mar	<ul style="list-style-type: none"> • Ensure HERO posts are progressing
		April	<ul style="list-style-type: none"> • Plan Learning Conference formate re: COVID Settings

- Consultation on Local Curriculum	May	<ul style="list-style-type: none"> • Three way Conferences held – currently analysing participation rates and preparing survey to probe achievement perceptions re: COVID settings
	June	<ul style="list-style-type: none"> • Baseline data will be collected in the November LCs
	Aug	<ul style="list-style-type: none"> • Updating of HERO progressions for children
	Sep	<ul style="list-style-type: none"> • Confirmation of Assessment Cycle requirements / deadlines for Term 4
	October	<ul style="list-style-type: none"> • Involvement of whanau in Launchpad planning
	Nov	
	Dec	<ul style="list-style-type: none"> • Consider parent feedback and design Assessment Timeline for 2023

Goal: 3 Be Culturally Responsive	School's Maori community to develop a shared focus of policy , plans and targets for Maori Student Achievement and Identity	June	<ul style="list-style-type: none"> • Preparation to resume on site consultation meetings • Plan first consultation meeting • Celebrate Matariki Day and week
	- Integrate with Local curriculum Strategic Goal	Aug	<ul style="list-style-type: none"> • Discussion about Te Reo requirement for teachers in 2023
		Sep	<ul style="list-style-type: none"> • Signalling that Maori community will be contacted in Term 1, 2023 for whānau meeting to resume
		October	<ul style="list-style-type: none"> • Meeting with Education Perfect to examine Te Reo PLD offering • Phone contact calls to invite to whānau meeting delayed until 2023
		Nov	<ul style="list-style-type: none"> • Emma Tania attend NZ Histories course to be better informed about the new curriculum prior to whānau meetings in 2023
		Dec	<ul style="list-style-type: none"> • Gavin planning review of staff capability and improving staff pepeha with onsite coaching from Whaea Erana in 2023. • Effective consultation with Maori community during Learning Conferences • Report from this with summary for first staff and board meeting 2023
	Target 2: To re-engage with Hillpark School's Pasifika community to develop a shared focus of policy , plans and targets for Pasifika Student Achievement and Identity	Feb	<ul style="list-style-type: none"> • Unable to meet onsite due to COVID conditions
		May	<ul style="list-style-type: none"> • General Observance of Pasifika Language Weeks
		June	<ul style="list-style-type: none"> • Plan re-engagement of Pasifika onsite consultation meetings • Begin developing data base of Pasifika whānau
		Aug	<ul style="list-style-type: none"> • Formal Consultation by survey or interview to set strategic direction and knowledge of plans and policies
		Sep	<ul style="list-style-type: none"> • Signalling that Pasifika community will be contacted in Term 4 for whānau meeting to resume

		October	<ul style="list-style-type: none"> Meeting with Education Perfect to examine Pasifika languages PLD offering
		Nov	<ul style="list-style-type: none"> Gavin meets with Helem Varney of Tautai o le Moana – a Pasifika initiative similar to the Maori Achievement Collaborative (MAC)
		Dec	<ul style="list-style-type: none"> Plan to have meeting with ELT in February 2023 to set up Talanoa meetings and achievement targets. Effective consultation with Pasifika community at Learning Conferences
Strategic Targets		Month & Status	Progress/Variance
<p>October Strategic Goal:4</p> <p>Promote Learner and Staff Wellbeing</p>	<p>Target 1: To streamline the staff appraisal process and integrate with HERO to make system more efficient and effective .</p> <p>- Reflect Teachers Council directions to reduce complexity in appraisal</p>	Feb	<ul style="list-style-type: none"> Plan appraisal timeline
		Mar	<ul style="list-style-type: none"> Review timeline and Spiral of Inquiry in light of COVID conditions and teaching load
		April	<ul style="list-style-type: none"> Review of job descriptions for Learning Support
		May	<ul style="list-style-type: none"> Review of job descriptions for Administration Staff
		June	<ul style="list-style-type: none"> Meeting with HERO pre – moving to HERO format for appraisal / Spiral of Inquiry. Announcement and demonstration to staff – well received and staff comment on the improvement from old system
		July	<ul style="list-style-type: none"> Principal Conversations conducted using new system
		August	<ul style="list-style-type: none"> Update Job Descriptions ongoing
		Sep	<ul style="list-style-type: none"> Highlight acknowledgements in documentation
		October	<ul style="list-style-type: none"> Update PLD undertaken and impact

<p>Target 2: To ensure Wellbeing is discussed at every Leadership Meeting in order to monitor and respond to staff climate conditions</p>	Nov	<ul style="list-style-type: none"> Principal Conversations elicit progress in TAI process by teachers
	Dec	<ul style="list-style-type: none"> Attestations completed
	Feb	<ul style="list-style-type: none"> Started year at Lakewood Lodge Retreat – mixture of wellbeing and curriculum PLD for three days
	March	<ul style="list-style-type: none"> Various treat morning teas at peak workload times
	April /May	<ul style="list-style-type: none"> Gavin allocated one 'unicorn' paid leave day in Term 2 to reflect the pressure of staff operating under duress with combined classrooms
	June	<ul style="list-style-type: none"> Ongoing monitoring and adjustment to assessment and HERO Timelines
	Aug	<ul style="list-style-type: none"> Decision made to administer NZCER Staff Climate Survey to ascertain current reality and analyse for planning for April 2023
	Sep	<ul style="list-style-type: none"> Provided Resources for Mental Health Awareness Week Tania presented above at Monday Mihi
	October	<ul style="list-style-type: none"> EAP promoted at Monday Mihi
	Nov	<ul style="list-style-type: none"> Staff EOY Function off site provided by board Several acknowledgements of professional achievement, graduation by board
	Dec	<ul style="list-style-type: none"> Summary of individual staff needs for support at Leadership Meetings.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Hillpark School (the School). The Auditor-General has appointed me, Matthew Coulter, using the staff and resources of BDO Auckland, 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 21 to 31, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Matthew Coulter
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand