

# FORREST HILL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	1278
<b>Principal:</b>	John Marwick
<b>School Address:</b>	50 Forrest Hill Road Forrest Hill Auckland 0620
<b>School Phone:</b>	(09) 410 8939
<b>School Email:</b>	<a href="mailto:admin@forresthill.school.nz">admin@forresthill.school.nz</a> <a href="mailto:jmarwick@forresthill.school.nz">jmarwick@forresthill.school.nz</a>

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Amy Bolton	Presiding Member	Elected	Sept 2025
John Marwick	Principal ex Officio		
Anna Evans	Parent Representative	Elected	Sept 2025
Troy Hutton	Parent Representative	Elected	Sept 2025
Georgina Rae	Parent Representative	Elected	Sept 2025
Peiwen Tan	Parent Representative	Appointed	Sept 2025
Rob Mair	Parent Representative	Elected	Sept 2022
Haruka Paul	Parent Representative	Elected	Sept 2022
Joseph Shin	Parent Representative	Elected	Sept 2022
Aaron Joyes	Staff Representative	Elected	Sept 2025

**Accountant / Service Provider:**  
Top Class Financial Management Services

# FORREST HILL SCHOOL

Annual Report - For the year ended 31 December 2022

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# Forrest 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.

*Amy Sue Bolton*

Full Name of Presiding Member

*John Peter Andrew Marwick*

Full Name of Principal

*AS Bolton*

Signature of Presiding Member

*J Marwick*

Signature of Principal

*22 May 2023*

Date:

*22 May 2023*

Date:

# Forrest Hill School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,986,289	3,905,230	3,905,744
Locally Raised Funds	3	207,037	268,400	210,475
Interest Income		5,580	1,200	2,881
<b>Total Revenue</b>		<b>4,198,906</b>	<b>4,174,830</b>	<b>4,119,100</b>
<b>Expenses</b>				
Locally Raised Funds	3	64,854	64,700	65,090
Learning Resources	4	2,847,783	3,003,200	2,942,694
Administration	5	195,989	174,040	185,934
Finance		2,553	2,000	2,607
Property	6	1,050,938	1,001,319	1,020,818
Loss on Disposal of Property, Plant and Equipment		4,909	-	902
		<b>4,167,026</b>	<b>4,245,259</b>	<b>4,218,045</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>31,880</b>	<b>(70,429)</b>	<b>(98,945)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>31,880</b>	<b>(70,429)</b>	<b>(98,945)</b>

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



# Forrest Hill School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		808,499	808,499	907,444
Total comprehensive revenue and expense for the year		31,880	(70,429)	(98,945)
<b>Equity at 31 December</b>		840,379	738,070	808,499

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.



# Forrest Hill School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	464,341	143,049	57,619
Accounts Receivable	8	189,517	206,000	193,638
GST Receivable		4,029	5,000	34,873
Prepayments		21,644	12,000	14,507
Inventories	9	15,775	19,000	20,374
Investments	10	50,000	250,000	350,000
Funds Receivable for Capital Works Projects	17	10,580	-	-
		<u>755,886</u>	<u>635,049</u>	<u>671,011</u>
<b>Current Liabilities</b>				
Accounts Payable	12	234,024	232,870	274,966
Revenue Received in Advance	13	23,593	-	1,128
Painting Contract Liability	15	14,473	3,269	14,473
Finance Lease Liability	16	18,392	15,000	15,463
Funds held for Capital Works Projects	17	19,005	-	21,943
		<u>309,487</u>	<u>251,139</u>	<u>327,973</u>
<b>Working Capital Surplus/(Deficit)</b>		446,399	383,910	343,038
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	498,487	464,275	568,275
		<u>498,487</u>	<u>464,275</u>	<u>568,275</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	86,547	95,115	85,115
Painting Contract Liability	15	1,634	-	3,269
Finance Lease Liability	16	16,326	15,000	14,430
		<u>104,507</u>	<u>110,115</u>	<u>102,814</u>
<b>Net Assets</b>		<u>840,379</u>	<u>738,070</u>	<u>808,499</u>
<b>Equity</b>		<u>840,379</u>	<u>738,070</u>	<u>808,499</u>

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



# Forrest Hill School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		886,915	848,813	773,138
Locally Raised Funds		209,591	273,400	187,276
International Students		25,457	-	-
Goods and Services Tax (net)		30,844	(5,000)	(40,484)
Payments to Employees		(552,527)	(562,600)	(577,305)
Payments to Suppliers		(441,773)	(436,703)	(397,767)
Interest Paid		(2,553)	(2,000)	(2,607)
Interest Received		6,057	700	2,803
Net cash from/(to) Operating Activities		162,011	116,610	(54,946)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(36,747)	(85,465)	(28,227)
Purchase of Investments		-	(50,000)	(350,000)
Proceeds from Sale of Investments		300,000	-	318,802
Net cash from/(to) Investing Activities		263,253	(135,465)	(59,425)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(3,389)	30,067	(15,683)
Painting contract payments		(1,635)	(14,473)	(1,634)
Funds Administered on Behalf of Third Parties		(13,518)	-	24,593
Net cash from/(to) Financing Activities		(18,542)	15,594	7,276
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>406,722</b>	<b>(3,261)</b>	<b>(107,095)</b>
Cash and cash equivalents at the beginning of the year	7	57,619	146,310	164,714
<b>Cash and cash equivalents at the end of the year</b>	7	<b>464,341</b>	<b>143,049</b>	<b>57,619</b>

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.



# Forrest Hill School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Forrest 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 14.

###### **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 16. Future operating lease commitments are disclosed in note 22b.

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

The estimated useful lives of the assets are:

Building improvements	10–25 years
Furniture and equipment	5–10 years
Information and communication technology	2–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **k) 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.

#### **l) 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.

#### **m) Revenue Received in Advance**

Revenue received in advance relates to fees received from international and domestic students 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 international students, should the School be unable to provide the services to which they relate.



**n) Funds held for Capital works**

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

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

**o) 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.

**p) Financial Instruments**

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

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

**q) 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.

**r) Budget Figures**

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

**s) 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	894,893	787,705	821,428
Teachers' Salaries Grants	2,215,161	2,300,000	2,258,607
Use of Land and Buildings Grants	848,273	798,744	798,744
Other Government Grants	27,962	18,781	26,965
	3,986,289	3,905,230	3,905,744

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	61,006	107,000	55,562
Fees for Extra Curricular Activities	94,877	120,000	73,706
Trading	44,165	37,600	41,448
Fundraising & Community Grants	4,034	3,800	8,792
International Student Fees	2,955	-	30,967
	207,037	268,400	210,475
<b>Expenses</b>			
Extra Curricular Activities Costs	18,259	27,000	13,570
Trading	46,317	37,600	41,051
Fundraising and Community Grant Costs	-	100	6,047
International Student - Other Expenses	278	-	4,422
	64,854	64,700	65,090
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	142,183	203,700	145,385

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	87,360	111,200	62,974
Equipment Repairs	9,148	15,000	5,120
Information and Communication Technology	28,085	32,200	34,574
Library Resources	4,513	3,900	3,527
Employee Benefits - Salaries	2,589,515	2,710,600	2,696,622
Staff Development	19,322	20,300	26,950
Depreciation	109,840	110,000	112,927
	2,847,783	3,003,200	2,942,694

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,870	7,870	7,641
Board Fees	3,350	3,500	4,345
Board Expenses	6,648	13,950	6,043
Intervention Costs & Expenses	-	-	9,615
Communication	1,090	3,000	1,065
Consumables	15,678	16,500	11,357
Operating Lease	174	-	-
Other	10,736	11,620	9,529
Employee Benefits - Salaries	122,822	92,000	109,896
Insurance	12,021	10,000	11,203
Service Providers, Contractors and Consultancy	15,600	15,600	15,240
	195,989	174,040	185,934

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	6,167	13,300	10,800
Consultancy and Contract Services	43,999	47,000	43,999
Cyclical Maintenance Provision	14,270	16,000	35,284
Grounds	12,337	11,675	10,293
Heat, Light and Water	33,244	22,500	32,805
Rates	123	100	123
Repairs and Maintenance	20,276	22,000	23,702
Use of Land and Buildings	848,273	798,744	798,744
Security	7,011	10,000	4,695
Employee Benefits - Salaries	65,238	60,000	60,373
	1,050,938	1,001,319	1,020,818

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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	464,341	143,049	57,619
Cash and cash equivalents for Statement of Cash Flows	464,341	143,049	57,619

Of the \$464,341 Cash and Cash Equivalents, \$19,005 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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	982	5,000	6,528
Receivables from the Ministry of Education	9,065	-	-
Interest Receivable	429	1,000	906
Teacher Salaries Grant Receivable	179,041	200,000	186,204
	<u>189,517</u>	<u>206,000</u>	<u>193,638</u>
Receivables from Exchange Transactions	10,476	6,000	7,434
Receivables from Non-Exchange Transactions	179,041	200,000	186,204
	<u>189,517</u>	<u>206,000</u>	<u>193,638</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,936	2,000	2,761
School Uniforms	13,839	17,000	17,613
	<u>15,775</u>	<u>19,000</u>	<u>20,374</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset	\$	\$	\$
Short-term Bank Deposits	50,000	250,000	350,000
	<u>50,000</u>	<u>250,000</u>	<u>350,000</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Building Improvements	336,055	-	-	-	(41,195)	<b>294,860</b>
Furniture and Equipment	163,669	12,672	(394)	-	(41,205)	<b>134,742</b>
Information and Communication Technology	18,456	7,406	(941)	-	(10,101)	<b>14,820</b>
Leased Assets	28,173	22,225	(3,221)	-	(14,475)	<b>32,702</b>
Library Resources	21,922	2,658	(353)	-	(2,864)	<b>21,363</b>
<b>Balance at 31 December 2022</b>	<u>568,275</u>	<u>44,961</u>	<u>(4,909)</u>	<u>-</u>	<u>(109,840)</u>	<u>498,487</u>



	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	870,229	(575,369)	<b>294,860</b>	870,229	(534,174)	<b>336,055</b>
Furniture and Equipment	759,039	(624,297)	<b>134,742</b>	756,665	(592,996)	<b>163,669</b>
Information and Communication Technology	246,087	(231,267)	<b>14,820</b>	272,047	(253,591)	<b>18,456</b>
Leased Assets	65,627	(32,925)	<b>32,702</b>	57,413	(29,240)	<b>28,173</b>
Library Resources	45,363	(24,000)	<b>21,363</b>	44,137	(22,215)	<b>21,922</b>
<b>Balance at 31 December</b>	<b>1,986,345</b>	<b>(1,487,858)</b>	<b>498,487</b>	<b>2,000,491</b>	<b>(1,432,216)</b>	<b>568,275</b>

## 12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	14,495	20,000	26,008
Accruals	19,271	7,870	24,549
Banking Staffing Overuse	7,001	-	26,875
Employee Entitlements - Salaries	179,041	200,000	186,204
Employee Entitlements - Leave Accrual	14,216	5,000	11,330
	<b>234,024</b>	<b>232,870</b>	<b>274,966</b>
Payables for Exchange Transactions	234,024	232,870	274,966
	<b>234,024</b>	<b>232,870</b>	<b>274,966</b>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	22,502	-	-
Other revenue in Advance	1,091	-	1,128
	<b>23,593</b>	<b>-</b>	<b>1,128</b>

#### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	85,115	85,115	62,670
Increase to the Provision During the Year	14,270	16,000	35,284
Use of the Provision During the Year	(12,838)	(6,000)	(14,473)
Transfer to/from Painting Contract	-	-	1,634
Provision at the End of the Year	<u>86,547</u>	<u>95,115</u>	<u>85,115</u>
Cyclical Maintenance - Non current	86,547	95,115	85,115
	<u>86,547</u>	<u>95,115</u>	<u>85,115</u>

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

#### 15. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	14,473	3,269	14,473
Due after one year	1,634	-	3,269
	<u>16,107</u>	<u>3,269</u>	<u>17,742</u>

In 2016 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has a one-off payment of \$133,000 and after that an annual commitment of \$14,473 until the final year. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

#### 16. 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	20,641	18,000	17,457
Later than One Year and no Later than Five Years	17,449	15,000	15,510
Later than Five Years	(3,372)	(3,000)	(3,074)
	<u>34,718</u>	<u>30,000</u>	<u>29,893</u>
<b>Represented by</b>			
Finance lease liability - Current	18,392	15,000	15,463
Finance lease liability - Non current	16,326	15,000	14,430
	<u>34,718</u>	<u>30,000</u>	<u>29,893</u>



## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Weather Tightness <i>In Progress</i>		1,635	-	-	-	1,635
Roofing & Gutters 227287 <i>In Progress</i>		-	17,370	-	-	17,370
Repair to Block & New Canopy 22 <i>In Progress</i>		20,308	-	(30,888)	-	(10,580)
Totals		21,943	17,370	(30,888)	-	8,425

### Represented by:

Funds Held on Behalf of the Ministry of Education	19,005
Funds Receivable from the Ministry of Education	(10,580)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Weather Tightness <i>In Progress</i>		-	10,000	(8,365)	-	1,635
Repair to Block & New Canopy 22 <i>In Progress</i>		(2,650)	374,675	(351,717)	-	20,308
Totals		(2,650)	384,675	(360,082)	-	21,943

## 18. Related Party Transactions

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

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

## 19. 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	3,350	4,345
<i>Leadership Team</i>		
Remuneration	403,623	395,367
Full-time equivalent members	3	3
Total key management personnel remuneration	406,973	399,712

There are six members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has Finance (two members) and Property (two members) that meet monthly and quarterly 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:

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	-	-

#### Other Employees

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	3.00	2.00
110-120	2.00	2.00
	5.00	4.00

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

## 20. 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:

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) 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 of 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 [confirmed/probable], the amount to be received is not known with a high level of certainty. The School has therefore 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.

## 22. Commitments

### (a) Capital Commitments

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

- (a) \$374,831 contract for Block Repair and New Canopy to be completed in 2022, which will be fully funded by the Ministry of Education. \$374,675 has been received of which \$385,254 has been spent on the project to date; and
- (b) \$10,000 contract for Weather Tightness to be completed in 2022 which is fully funded by the Ministry of Education. \$10,000 has been received of which \$8,365 has been spent on the project to date
- (c) \$17,370 contract for roofing and gutter work to be completed in 2023 which will be fully funded by the Ministry of Education. \$17,370 has been received of which \$0 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$384,831)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

- (a) operating lease of a EFTPOS Machine;
- (b) operating lease of a Vistab Machine;

	2022 Actual \$	2021 Actual \$
No later than One Year	1,066	1,903
	1,066	1,903

The total lease payments incurred during the period were \$1,240 (2021: \$1,063).

## 23. 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	464,341	143,049	57,619
Receivables	189,517	206,000	193,638
Investments - Term Deposits	50,000	250,000	350,000
Total Financial assets measured at amortised cost	703,858	599,049	601,257

### Financial liabilities measured at amortised cost

Payables	234,024	232,870	274,966
Finance Leases	34,718	30,000	29,893
Painting Contract Liability	16,107	3,269	17,742
Total Financial Liabilities Measured at Amortised Cost	284,849	266,139	322,601

**24. Events After Balance Date**

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



# Independent auditor's report

## To the readers of the financial statements of Forrest Hill School for the year ended 31 December 2022

The Auditor-General is the auditor of Forrest Hill School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

### Qualified opinion

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

In our opinion, except for the matter described in the *Basis for our qualified opinion* section of our report 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 22 May 2023. This is the date at which our opinion is expressed.

The basis for our qualified 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 Qualified Opinion – Cyclical maintenance provision not supported by reliable evidence

Our audit opinion for the year ended 31 December 2021 was qualified. In the 2021 financial year, the Statement of Financial Position on page 14 includes a provision for cyclical maintenance in support of this obligation which totals \$85,115. The School were not able to provide sufficient appropriate evidence to support the provision. There were no other practical audit procedures we could perform to determine the reasonableness of this provision. As a result, we were unable to determine whether any adjustments to the provision were necessary.

Our opinion on the current year's financial statements is also modified because of the possible effects of the matters above on the comparability of the current year's figures and the corresponding figures. Cyclical maintenance provision is disclosed in note 14 of the financial statements. No such qualification was issued in respect of the cyclical maintenance provision for the year ended 31 December 2022.

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 qualified 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 Novopay 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.

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 19 onwards, 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.



Andrew Steel | **Moore Markhams Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand





# Analysis of variance reporting

School name :Forrest Hill School	School number: 1278
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**Focus: Reading**

**Strategic Aim:** To enhance student achievement in reading, writing and maths and develop greater independence in learning.

**Annual Aim:** Improve the rate of progress for all students at risk of not achieving at the expected in in Reading

**Reading Target 2022:**

- **After the impacts of Covid, 80% of our students to be reading at or above expectation.**

**Baseline Data Reading.**

**This analysis report does not use 2021 student data due to the covid lockdown and the difficulty of getting reliable assessment results. As directed by the MOE.**

Reading	Well Below		Below		At		Above		Total
Asian	7	3%	42	20%	141	65%	27	12%	217
Other	1	2%	9	23%	26	65%	4	10%	40
Māori			8	33%	16	67%			24
NZ/European	1	1%	19	19%	73	72%	9	9%	102
Pasifika			4	36%	6	55%	1	1%	11
<b>Total</b>	<b>9</b>	<b>2%</b>	<b>82</b>	<b>22%</b>	<b>262</b>	<b>66%</b>	<b>41</b>	<b>10%</b>	<b>394</b>



Female	4	2%	37	20%	123	67%	20	11%	184
Male	5	2%	45	22%	139	66%	21	10%	210
Total	9	2%	82	22%	262	66%	41	10%	394

Whole School Data EOY 2022

Reading.

**Reading - Summary of Achievement**

76% of students are working at expectation or above (303 students). Teachers noted students had gaps within their learning and the impact of covid had affected most students. 146 of our students were ELL's students and received daily instruction within literacy. 48 of our ELL students were achieving at expectation.

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>At the beginning of 2021 all teachers assessed students to identify gaps in learning to inform planning.</p> <p>Learning Teams become collaborative learning communities as they examine student achievement data together and help each other construct ways forward.</p> <p>Assessment was used formatively as well as the collection of beginning of the year information compared with the end of year information to see actual progress across the whole year.</p> <p>The parent community was communicated with and given support in knowing how to help their children at home.</p> <p>Continuous review of the ELL's Programme throughout the year. Changes to the programme structure meant there was more in class support for our Level 2/3 ELL students.</p>	<p>Discussions around target reading students were held during team meetings for teams who highlighted reading as their inquiry focus.</p> <p>Within other team meetings, if a teacher initiated discussion based on reading then reflection on purposeful teaching was part of the collaborative nature of these meetings.</p> <p>The Senior Leadership team took part in the target discussions and offered advice and ideas on next steps in learning.</p> <p>Data stories for mid-year and end of year reports were gathered, firstly by the teacher, then together as a learning team. These were then summarised to form a whole school picture.</p> <p>This also grew the assessment literacy of the teachers.</p> <p>Report formats have a section on next steps for parents and "how you can help at home".</p> <p>This helps support teachers in catering for this growing number of ELL students in their class.</p>	<p>Year 0 to 2 teachers will take some Professional development in Better Start Literacy in 2023.</p> <p>Year 3 to 6 teachers involved in Professional development in the teaching and learning best practice with a focus on Reading comprehension.</p> <p>Continue to have discussions in Learning teams about the best practice for the teaching of reading.</p> <p>Look at all opportunities to accelerate students.</p> <p>Provide the time in the staff meeting cycle to moderate student's packs of evidence at least twice yearly.</p> <p>To help foster and build connections with our second language speakers we will be running termly information mornings in which parents can get translation of important information and clarify how they can help at home. These mornings will be for our Chinese and Korean parents - our largest groups.</p>
<p><b>Planning for next year:</b></p> <p>Have a strategic goal focused on the curriculum refresh and develop the best practice of teaching and learning in literacy. This will include Better Start Literacy within the year 0 - 2 years and years 3 - 6 will develop a common practice model of teaching literacy. Continue to identify our target learners and scaffold their learning with DAT's. En</p> <p><b>Reading Target 2022:</b></p> <ul style="list-style-type: none"> <li>• Our target will be to accelerate 20% of all our students.</li> <li>• Reduce the barriers of learning for our Māori and Pasifika students.</li> </ul>		

**Focus: Writing**

**Strategic Aim:**

To enhance student achievement in reading, writing and maths and develop greater independence in learning.

**Annual Aim:**

Improve the rate of progress for all students at risk of not achieving at the expected level in Writing

**Writing Target 2022:**

- **After the impacts of Covid, 80% of our students are writing at or above expectation.**

**Baseline data; Writing.**

Writing	Well Below		Below		At		Above		Total
Asian	14	6%	96	44%	82	38%	25	12%	217
Other	3	7%	19	48%	17	43%	1	2%	40
Māori			16	67%	8	33%			24
NZ/European	2	1%	30	29%	65	65%	5	5%	102
Pasifika			6	55%	5	45%			11
<b>Total</b>	<b>19</b>	<b>5%</b>	<b>167</b>	<b>42%</b>	<b>177</b>	<b>45%</b>	<b>31</b>	<b>8%</b>	<b>394</b>
Female	7	3%	71	39%	82	45%	24	13%	184
Male	12	6%	96	46%	95	45%	7	3%	210
<b>Total</b>	<b>19</b>	<b>5%</b>	<b>167</b>	<b>42%</b>	<b>177</b>	<b>45%</b>	<b>31</b>	<b>8%</b>	<b>394</b>

**Writing - Summary of Achievement.**

52% of students are working at or above in writing. This is a direct impact of covid and the fact that students were not able to have face to face writing experiences with trained teachers to receive timely conferencing. Due to the digital component of online learning students were not physically writing and this also impacted on students' writing development.

After assessment in term 1, it was apparent that students had large gaps in their writing development. Explicit teaching of the basics was needed to fill the gaps. Writing stamina was a concern.

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>At the beginning of 2021 all teachers assessed students to identify gaps in learning to inform planning.</p> <p>Learning Teams become collaborative learning communities as they examine student achievement data together and help each other construct ways forward.</p> <p>Assessment was used formatively as well as the collection of beginning of the year information compared with the end of year information to see actual progress across the whole year.</p> <p>The parent community was communicated with and given support in knowing how to help their children at home.</p> <p>Continuous review of the ELL's Programme throughout the year. Changes to the programme structure meant there was more in class support for our Level 2/3 ELL students.</p>	<p>Discussions around target reading students were held during team meetings for teams who highlighted reading as their inquiry focus.</p> <p>Within other team meetings, if a teacher initiated discussion based on reading then reflection on purposeful teaching was part of the collaborative nature of these meetings.</p> <p>Data stories for mid-year and end of year reports were gathered, firstly by the teacher, then together as a learning team. These were then summarised to form a whole school picture.</p> <p>This also grew the assessment literacy of the teachers.</p> <p>Report formats have a section on next steps for parents and "how you can help at home".</p> <p>This helps support teachers in catering for this growing number of ELL students in their class.</p>	<p>Continue to have professional dialogue around student progress, explicit teaching and engagement at team meetings.</p> <p>Look at all opportunities to accelerate students.</p> <p>Provide the time in the staff meeting cycle to moderate student's packs of evidence against the national standards at least twice yearly.</p> <p>Continue with termly reviews of the ESOL programme. Introduce Parent Information morning with our Non english speaking parents with support from translators to support how parents can help at home.</p> <ul style="list-style-type: none"> <li>Continue with in class support programmes.</li> </ul>
<p><b>Planning for next year:</b></p> <p><b>Focus on the implementation of Pupuke Kahui Ako Literacy Pathway. We examine "what can't be left behind" components and compare with the Te Mātaiao curriculum. Review our current writing practices school wide and develop a common practice model.</b></p> <p><b>Writing Target for 2022: To have all the students maintain and/or improve in Writing, our intention is to accelerate 20% of our below cohort to achieve At expectation.</b></p>		

**Focus: Mathematics**

**Strategic Aim:** To enhance student achievement in reading, writing and maths and develop greater independence in learning.

**Annual Aim:**

Improve the rate of progress for all students at risk of not achieving at the level of National Standards in Mathematics

**Mathematics Target 2021:**

- **After the impacts of Covid, 80% of our students are at or above expectation in Mathematics.**

Baseline data Maths.

**Mathematics**

Maths	Well Below		Below		At		Above		Total
Asian	1	1%	34	16%	82	38%	100	46%	217
Other			15	37%	13	33%	12	30%	40
Māori	1	4%	10	42%	12	50%	1	4%	24
NZ/European	1	1%	30	30%	52	51%	19	18%	102
Pasifika			5	45%	5	45%	1	10%	11
<b>Total</b>	<b>3</b>	<b>1%</b>	<b>94</b>	<b>24%</b>	<b>164</b>	<b>41%</b>	<b>133</b>	<b>34%</b>	<b>394</b>
Female	1	1%	47	27%	79	44%	52	28%	184
Male	2	1%	47	23%	85	40%	81	36%	210
<b>Total</b>	<b>3</b>	<b>1%</b>	<b>94</b>	<b>24%</b>	<b>164</b>	<b>41%</b>	<b>133</b>	<b>34%</b>	<b>394</b>

**Maths - Summary of Achievement.**

75% of all students were working at or above expectations in mathematics. This is a decline in previous years data and we feel it is the result of a lack of face to face learning and the impact of covid.

After assessment in term 1, it was apparent that students had gaps in their mathematics. Explicit teaching of the basics was needed to fill in the gaps.

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>At the beginning of 2021 all teachers assessed students to identify gaps in learning to inform planning.</p> <p>Learning Teams become collaborative learning communities as they examine student achievement data together and help each other construct ways forward.</p> <p>Assessment was used formatively as well as the collection of beginning of the year information compared with the end of year information to see actual progress across the whole year.</p> <p>The parent community was communicated with and given support in knowing how to help their children at home.</p> <p>Continuous review of the ELL's Programme throughout the year. Changes to the programme structure meant there was more in class support for our Level 2/3 ELL.</p>	<p>As learning teams, teachers collaboratively designed problems that meet the needs of their students. Working closely to develop the Big Idea for each problem.</p> <p>Data stories for mid-year and end of year reports were gathered, firstly by the teacher, then together as a learning team. These were then summarised to form a whole school picture.</p> <p>A better understanding for the students of what was actually being asked. There was some success with this although we still need to consider the overall impact on our ELL.</p>	<p>Year groups analyse the data at both the beginning of the year and at the mid year point. They create data stories reflecting on the teaching practice.</p> <p>Sustain the problem solving approach to Maths. Staff see this as a way to add depth to understanding and bring Maths into more curriculum areas</p> <p>Provide the time in the staff meeting cycle to moderate student's packs of evidence.</p> <p>Continue to work with these students on mathematical vocabulary and look at having translated resources available.</p>

<p>students.</p> <p>A focus on building Mathematical vocab for our ELL students eg the different vocab for adding. Mathematical vocab banks.</p>	<p>students.</p>	
<p><b>Planning for next year:</b></p> <p>Focus on the implementation of Pupuke Kahui Ako Mathematics Pathway. We examine “what can’t be left behind” components and compare with the Te Mātaiaho curriculum.</p> <p><b>Mathematics Target 2022:</b></p> <ul style="list-style-type: none"> <li>• Our target will be to accelerate 20% of all our students.</li> <li>• Reduce the barriers of learning for our Māori and Pasifika students.</li> </ul>		





## **Forrest Hill School**

### **Kiwisport Statement**

**For the year ending 31st December 2022**

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022 the school received Kiwi Sport funding of \$6,417 excl GST,

The funding was used to engage the services of Harbour Sport where professional coaches worked with teachers and students in school. The children participated in fundamental skills sessions, and Softball, Cricket and Tag.

The funds were also used to release teachers to work with our Sports Leader to observe teachers teaching the fundamental skills across the school.

A handwritten signature in blue ink, which appears to read 'John Marwick', written in a cursive style.

On behalf of the Forrest Hill BOT

John Marwick

Principal



# Forrest Hill School

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Next review: Term 2 2024

## Employer Responsibility Policy

Forrest Hill School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

## Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
  - **performance management** and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
  - acknowledgement of staff achievements
  - **salary units** and **classroom release time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

## Recruitment and appointments

The board delegates the recruitment and appointment process to the principal and senior management but may be represented in **appointment committees**. The board and

delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

### **Student wellbeing and safety**

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

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### **Legislation**

- Public Service Act 2020
- Human Rights Act 1993
- Education and Training Act 2020
- Privacy Act 2020
- Children's Act 2014
- Health and Safety at Work Act 2015
- Employment Relations Act 2000
- Employment Relations Amendment Act 2018

**Release history: Term 3 2022, Term 3 2020, Term 3 2019, Term 3 2017**

#### IN THIS SECTION

**Appointment Procedure**

**Employment**

**Safety Checking**

**Classroom Release Time (CRT)**

**Concerns and Complaints**

**Personal Grievance**

**Defamation**

**Media**

**Performance Management**

**Protected Disclosure**

**Provisionally Certificated Teachers (PCTs)**

**Staff Conduct**

**Staff Leave**

**Student Teachers (Teacher Trainees/Teacher Interns/Pre-Service Teachers)**

## Teacher Registration, Certification, and Police Vetting Vetting Requirements

<i>Last scheduled review</i>	<i>Term 2 2020</i>
<i>Last internal review</i>	<i>Term 2 2020</i>
<i>Topic type</i>	<i>Generic</i>



# Forrest Hill School

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Next review: Term 2 2024

## Equal Employment Opportunities

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without **▶ bias or discrimination**. All schools are required by the Public Service Act to be “good employers”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

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The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See **Self-Review and Board Assurances**.

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## Legislation

- Public Service Act 2020
- Human Rights Act 1993

**Release history:** Term 4 2022, Term 4 2020

**Last scheduled review**

**Last internal review**

Term 3, 2020

**Topic type**

Core Generic