

PIGEON MOUNTAIN SCHOOL

Annual Report - For the year ended 31 December 2022

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Pigeon Mountain 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.

Mark Herbert Eades

Full Name of Presiding Member

Client authorised signatory



Print name: MARK EADE

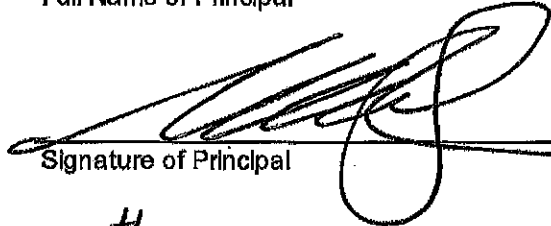
Signature of Presiding Member

8th November 2023

Date:

IAN GAVIN DICKINSON

Full Name of Principal



Signature of Principal

8th NOVEMBER 2023

Date:

Pigeon Mountain

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Mark Eades	Presiding Member	Re-elected Sep-22	September 2025
Ian Dickinson	Principal	Ex-officio	
Richard Spong	Parent Rep	Re-elected Sep-22	September 2025
Brian Chan	Parent Rep	Re-elected Sep-22	September 2025
Iley Joblin	Parent Rep	Re-elected Sep-22	September 2025
Christopher Reed	Parent Rep	Elected	September 2025
Zhoujun (Serena) Wei	Parent Rep	Elected	September 2025
Alicia Doughty	Staff Repr	Re-elected Sep-22	September 2025
Outgoing Board Members			
Drew Palmer	Member	Elected	Sept 2022
Gloria Gao	Member	Elected	Sept 2022

Pigeon Mountain School

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	1439
Principal:	Ian Dickinson
School Address:	22 Wells Rd, Bucklands Beach
School Postal Address:	22 Wells Rd, Bucklands Beach, Auckland 2012
School Phone:	09-534 9765
School Email:	iand@pmps.school.nz
Service Provider:	Edtech Financial Services Ltd

Pigeon Mountain 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	4,804,342	5,110,705	4,779,355
Locally Raised Funds	3	169,194	156,960	146,852
Interest Income		16,856	5,000	7,216
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		4,990,392	5,272,665	4,933,423
Expenses				
Locally Raised Funds	3	50,393	51,444	4,000
Learning Resources	4	3,217,836	3,381,571	2,846,576
Administration	5	248,609	194,937	204,912
Finance		4,416	-	7,741
Property	6	1,342,100	1,681,632	1,719,462
Loss on Disposal of Property, Plant and Equipment		3,607	-	2,790
		4,866,961	5,309,584	4,785,481
Net Surplus / (Deficit) for the year		123,431	(36,919)	147,942
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		123,431	(36,919)	147,942

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

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,917,293	1,769,351	1,769,351
Total comprehensive revenue and expense for the year		123,431	(36,919)	147,942
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		2,040,724	1,732,432	1,917,293
Accumulated comprehensive revenue and expense		2,040,724	1,732,432	1,917,293
Reserves		-	-	-
Equity at 31 December		2,040,724	1,732,432	1,917,293

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.

Pigeon Mountain School
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	352,514	164,528	292,363
Accounts Receivable	8	252,867	315,521	315,521
GST Receivable		25,923	-	-
Prepayments		22,478	13,550	13,550
Inventories	9	530	530	530
Investments	10	761,952	752,070	752,070
Funds Receivable for Capital Works Projects	17	169,613	14,594	14,594
		<u>1,585,877</u>	<u>1,260,793</u>	<u>1,388,628</u>
Current Liabilities				
GST Payable		-	36,244	36,244
Accounts Payable	12	352,684	217,259	217,259
Revenue Received in Advance	13	61,495	21,350	21,350
Provision for Cyclical Maintenance	14	11,000	32,265	32,265
Painting Contract Liability	15	45,236	28,230	28,230
Finance Lease Liability	16	38,918	38,918	55,115
Funds held for Capital Works Projects	17	78,790	172,504	172,504
		<u>588,123</u>	<u>546,770</u>	<u>562,967</u>
Working Capital Surplus/(Deficit)		997,754	714,023	825,661
Non-current Assets				
Property, Plant and Equipment	11	1,147,545	1,147,545	1,231,894
		<u>1,147,545</u>	<u>1,147,545</u>	<u>1,231,894</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	83,823	82,074	82,074
Painting Contract Liability	15	-	26,310	26,310
Finance Lease Liability	16	20,752	20,752	31,878
		<u>104,575</u>	<u>129,136</u>	<u>140,262</u>
Net Assets		<u>2,040,724</u>	<u>1,732,432</u>	<u>1,917,293</u>
Equity		<u>2,040,724</u>	<u>1,732,432</u>	<u>1,917,293</u>

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

Pigeon Mountain School
Statement of Cash Flows
For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,155,443	892,033	869,838
Locally Raised Funds		167,562	156,960	135,665
International Students		34,581	-	7,969
Goods and Services Tax (net)		(62,167)	-	40,537
Payments to Employees		(423,692)	(385,880)	(437,640)
Payments to Suppliers		(444,334)	(555,032)	(399,818)
Interest Paid		(4,416)	-	(7,741)
Interest Received		10,602	5,000	6,939
Net cash from/(to) Operating Activities		433,579	113,081	215,749
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(3,607)	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(52,489)	(191,503)	(155,482)
Purchase of Investments		(9,882)	-	(6,772)
Net cash from/(to) Investing Activities		(65,978)	(191,503)	(162,254)
Cash flows from Financing Activities				
Finance Lease Payments		(49,413)	(49,413)	(58,902)
Painting contract payments		(9,304)	-	(15,093)
Funds Administered on Behalf of Third Parties		(248,733)	-	157,910
Net cash from/(to) Financing Activities		(307,450)	(49,413)	83,915
Net increase/(decrease) in cash and cash equivalents		60,151	(127,835)	137,410
Cash and cash equivalents at the beginning of the year	7	292,363	292,363	154,953
Cash and cash equivalents at the end of the year	7	352,514	164,528	292,363

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.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Pigeon Mountain 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.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

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 15. Future

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.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

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.

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

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

d) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) 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.

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

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:

Board Owned Buildings	30-50 years
Furniture and equipment	10 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	8 years

j) 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.

k) 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international students and grants 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.

o) 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.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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, 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.

r) 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.

s) Budget Figures

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

t) 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.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,035,218	892,033	995,948
Teachers' Salaries Grants	2,642,635	2,806,001	2,370,736
Use of Land and Buildings Grants	1,125,937	1,412,671	1,412,671
Other Government Grants	552	-	-
	<u>4,804,342</u>	<u>5,110,705</u>	<u>4,779,355</u>

The school has not opted in to the donations scheme for this year.

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	91,080	82,110	100,814
1. Government Grants	45,998	69,600	-
Trading	2,002	650	13,946
Fundraising & Community Grants	17,892	-	2,791
Other Revenue	3,550	4,600	3,837
International Student Fees	8,672	-	25,464
	<u>169,194</u>	<u>156,960</u>	<u>146,852</u>
Expenses			
Extra Curricular Activities Costs	36,378	50,600	-
Trading	1,599	844	1,471
Fundraising and Community Grant Costs	12,416	-	-
International Student - Other Expenses	-	-	2,529
	<u>50,393</u>	<u>51,444</u>	<u>4,000</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>118,801</u>	<u>105,516</u>	<u>142,852</u>

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	59,392	59,837	36,252
Equipment Repairs	2,296	21,000	629
Information and Communication Technology	53,333	60,285	48,910
Library Resources	8,141	5,313	2,773
Employee Benefits - Salaries	2,906,585	3,048,386	2,642,504
Staff Development	29,161	36,750	15,106
Depreciation	158,928	150,000	100,402
	<u>3,217,836</u>	<u>3,381,571</u>	<u>2,846,576</u>

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	8,350	9,320	7,982
Board Fees	3,240	5,010	4,145
Board Expenses	34,391	25,583	40,179
Communication	3,321	3,675	2,973
Consumables	12,941	7,508	11,283
Other	24,927	26,002	23,411
Employee Benefits - Salaries	136,226	95,495	94,922
Insurance	10,150	10,500	8,899
Service Providers, Contractors and Consultancy	15,063	11,844	11,118
	<u>248,609</u>	<u>194,937</u>	<u>204,912</u>

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	14,513	13,020	11,012
Consultancy and Contract Services	61,164	64,675	64,497
Cyclical Maintenance Provision	6,144	29,642	83,328
Grounds	20,586	13,650	24,595
Heat, Light and Water	27,943	31,826	26,582
Repairs and Maintenance	22,527	50,148	45,949
Use of Land and Buildings	1,125,937	1,412,671	1,412,671
Security	15,230	18,000	1,166
Employee Benefits - Salaries	48,056	48,000	49,662
	<u>1,342,100</u>	<u>1,681,632</u>	<u>1,719,462</u>

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

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	352,514	164,528	292,363
Cash and cash equivalents for Statement of Cash Flows	<u>352,514</u>	<u>164,528</u>	<u>292,363</u>

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	2,522	-	-
Receivables from the Ministry of Education	-	115,000	115,000
Interest Receivable	7,255	1,001	1,001
Banking Staffing Underuse	-	24,522	24,522
Teacher Salaries Grant Receivable	243,090	174,998	174,998
	<u>252,867</u>	<u>315,521</u>	<u>315,521</u>
Receivables from Exchange Transactions	9,777	1,001	1,001
Receivables from Non-Exchange Transactions	243,090	314,520	314,520
	<u>252,867</u>	<u>315,521</u>	<u>315,521</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
School Uniforms	530	530	530
	<u>530</u>	<u>530</u>	<u>530</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	761,952	752,070	752,070
Total Investments	<u>761,952</u>	<u>752,070</u>	<u>752,070</u>

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	809,979	2,207			(22,698)	789,488
Furniture and Equipment	216,544	37,775			(53,078)	201,241
Information and Communication Technology	23,755	4,407	(298)		(7,786)	20,078
Leased Assets	130,437	22,090			(67,919)	84,608
Library Resources	51,179	12,005	(3,607)		(7,447)	52,130
Balance at 31 December 2022	1,231,894	78,484	(3,905)	-	(158,928)	1,147,545

The net carrying value of furniture and equipment held under a finance lease is \$84,608 (2021: \$130,437)

The net carrying value of motor vehicles held under a finance lease is \$0,00 (2021: \$000)

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	1,121,001	(331,513)	789,488	1,118,795	(308,816)	809,979
Furniture and Equipment	601,969	(400,728)	201,241	563,508	(346,964)	216,544
Information and Communication	57,539	(37,461)	20,078	55,560	(31,805)	23,755
Leased Assets	262,917	(178,309)	84,608	240,827	(110,390)	130,437
Library Resources	149,015	(96,885)	52,130	147,398	(96,219)	51,179
Balance at 31 December	2,192,441	(1,044,896)	1,147,545	2,126,088	(894,194)	1,231,894

Pigeon Mountain School
Notes to the Financial Statements
For the year ended 31 December 2022

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	69,400	1,643	1,643
Accruals	30,905	31,347	31,347
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	244,525	176,415	176,415
Employee Entitlements - Leave Accrual	7,854	7,854	7,854
	<u>352,684</u>	<u>217,259</u>	<u>217,259</u>
Payables for Exchange Transactions	352,684	217,259	217,259
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>352,684</u>	<u>217,259</u>	<u>217,259</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	4,673	-	-
International Student Fees in Advance	25,909	-	-
Other revenue in Advance	30,912	21,350	21,350
	<u>61,494</u>	<u>21,350</u>	<u>21,350</u>

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	114,339	114,339	48,683
Increase to the Provision During the Year	-	-	83,328
Use of provision during the year	-	-	(17,672)
Movement of provision to Painting Contract Liability	(19,516)	-	-
Provision at the End of the Year	<u>94,823</u>	<u>114,339</u>	<u>114,339</u>
Cyclical Maintenance - Current	11,000	32,265	32,265
Cyclical Maintenance - Non current	83,823	82,074	82,074
	<u>94,823</u>	<u>114,339</u>	<u>114,339</u>

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

15. Painting Contract Liability

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Due within one year	45,236	28,230	28,230
Due after one year	-	26,310	26,310
	<u>45,236</u>	<u>54,540</u>	<u>54,540</u>

The contract with Scheduled Maintenance Services Ltd (the contractor) will be completed in 2023. The liability is the amount due on termination of the contract.

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	42,315		59,531
Later than One Year and no Later than Five Years	23,486		33,048
Future Finance Charges	(6,131)		(5,586)
	<u>59,670</u>	<u>-</u>	<u>86,993</u>
Represented by			
Finance lease liability - Current	38,918		55,115
Finance lease liability - Non current	20,752		31,878
	<u>59,670</u>	<u>-</u>	<u>86,993</u>

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

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
	\$	\$	\$	\$	\$
MOE Project - Admin	97,359	-	(32,935)	-	64,424
Area A&B refub 2021/22	(9,200)	-	23,566	-	14,366
Hall 2021	15,140	-	(21,885)	-	(6,745)
ILE/DQLS toilets	29,561	498,562	(528,123)	-	-
MOE Inspections	-	7,948	(7,999)	-	(51)
MOE Project - SIP Area F Outdoor Learning Area	30,444	250,000	(442,735)	-	(162,291)
Roofing	-	-	(166)	-	(166)
SIP Barrier Arms 2021	(5,394)	5,186	(152)	-	(360)
Totals	157,910	761,696	(1,010,429)	-	(90,823)

Represented by:

Funds Held on Behalf of the Ministry of Education	78,790
Funds Receivable from the Ministry of Education	(169,613)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Project - Admin	-	100,000	(2,641)	-	97,359
Area A&B refub 2021/22	-	-	(9,200)	-	(9,200)
Hall 2021	-	55,016	(39,876)	-	15,140
ILE/DQLS toilets	-	31,160	(1,599)	-	29,561
MOE Inspections	-	-	-	-	-
MOE Project - SIP Area F Outdoor Learning Area	-	37,500	(7,056)	-	30,444
Roofing	-	-	-	-	-
SIP Barrier Arms 2021	-	22,500	(27,894)	-	(5,394)
Totals	-	246,176	(88,266)	-	157,910

Represented by:

Funds Held on Behalf of the Ministry of Education	172,504
Funds Receivable from the Ministry of Education	(14,594)

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

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.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

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	3,240	4,145
<i>Leadership Team</i> Remuneration Full-time equivalent members	375,972 3	371,342 3
Total key management personnel remuneration	379,212	375,487

There are 7 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 (4 members) and Property (5 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

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	150-160	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

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

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

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

20. 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into contract agreements for capital works

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts.

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	352,514	164,528	292,363
Receivables	252,867	315,521	315,521
Investments - Term Deposits	761,952	752,070	752,070
Total Financial assets measured at amortised cost	<u>1,367,333</u>	<u>1,232,119</u>	<u>1,359,954</u>

Financial liabilities measured at amortised cost

Payables	352,684	217,259	217,259
Finance Leases	59,670	59,670	86,993
Painting Contract Liability	45,236	54,540	54,540
Total Financial Liabilities Measured at Amortised Cost	<u>457,590</u>	<u>331,469</u>	<u>358,792</u>

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2022

23. Events After Balance Date

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

24. Comparatives

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



Analysis of Variance – 2022 Valued Outcome Targets

Focus: Standards in Numeracy

Strategic Aim: We aim to be providing a personalised journey through PMPS which maximises everyone's potential.

Annual Aim: (1.1) Strengthen teacher self-evaluative capacity
(1.3) Monitor and grow the effectiveness of intervention programmes

Baseline Data: Students identified as a 2022 Priority Learner

KEY A-Asian, NZE-NZ Euro, NZM-NZ Māori, Af-African, ME-Middle Eastern, P-Pasifika

Junior Students (14)

Puriri (3)	Manuka (2)	Pohutukawa (9)
2 CW (B) A 2 AZ (B) A 3 MT (WB) NZE	6 RN (B) A 7 HM (B) A	9 FC (B) NZM 9 HF (B) NZE 10 BI (B) NZE 10 KS (B) NZE 10 DS (B) NZE 10 AH (A) NZE 10 AL (A) A 10 AL (A) A 10 DW (A) NZE

Senior Students (38)

Kauri (9)	Kahikatea (12)	Titoki (17)
12 VL (B) A 12 EY (B) A 13 GS (B) A 13 KS (A) NZE 13 AS (A) A 14 TH (A) Af 15 LAH (B) ME 15 MH (B) NZE 15 JQX (B) A	20 BC (B) A 20 WH (B) NZE 20 EM (B) A 20 KS (B) P 21 DA (B) A 21 SH (B) NZE 21 AH (B) NZE 21 JR (B) NZE 21 AS (B) NZE 24 KP (A) A 24 EW (A) A 24 MT (A) A	16 AC (B) A 16 IC (B) NZE 16 LF (B) NZE 16 LVN (B) Af 17 RT (B) Af 17 EC (A) NZE 18 LC (B) NZE 18 SD (B) NZE 18 DK (B) A 18 EP (B) NZE 19 KB (B) Af 19 EG (B) NZE 19 LW (B) A 22 ZA (B) A 22 CC (B) A 22 KH (B) Af 22 JA (A) NZE

Names in **BOLD** were part of the 2021 Priority Learner group
2021 End of Year Teacher Judgment is shown in (brackets) alongside room number and initials

The group of 52 priority learners is comprised of:

14 Junior and 38 Senior students.

1 Well Below, 39 Below, and 12 At expectation students.

The group is comprised of 26 students who were in the 2021 Priority Learner group, and 26 who have been added in 2022 after being judged Below or Well Below expectations at the end of 2021.

Of the 26 students remaining in the group since 2021, 12 were assessed At expectations in Maths at the end of 2021, and 14 were assessed as being Below.

The ethnicities of the priority students are:

Of the 14 Junior students;

NZE 7, NZM 1, A 6

Of the 38 Senior students;

NZE 15, A 16, Af 5, ME 1, P 1

Overall 52 students;

NZE 22, A 22, NZM 1, Af 5, ME 1, P 1

Targets:

-For 26 or more of the 40 B or WB Priority Learners to make accelerated progress (>66%)

-For ALL 12 At expectation learners to remain At expectations at the end of the year (100%)

(Accelerated achievement is equivalent to a student making more than one year's progress in one academic school year. The simplest measure of this would be a student lifting in their Overall Teacher Judgment from Well Below to Below standard, or Below standard to At standard in the subject.)

Success looks like:

-More than 66% of the B or WB Priority Learners who complete the 2022 year make accelerated progress

-None of the 2021 Priority Learners who were assessed At expectations at the end of 2021 return to Below or Well Below expectations in Maths at the end of 2022

-Teachers are able to make direct links between their personal teaching and coaching goal to improved learner outcomes

Outcomes - Team by Team:

Puriri (3)

End of 2021

2 students BELOW expectations

1 student WELL BELOW expectations

End of 2022

1 BELOW student now AT expectations

1 WELL BELOW student now BELOW expectations

1 BELOW student left PMPS

Manuka (2)

End of 2021

2 students BELOW expectations

End of 2022

2 students remain BELOW expectations

Pohutukawa (9)

End of 2021

5 students BELOW expectations

4 students AT expectations

End of 2022

1 BELOW student now ABOVE expectations

1 BELOW student now AT expectations

2 BELOW students remain BELOW expectations

Kauri (9)

End of 2021

6 students BELOW expectations

3 students AT expectations

End of 2022

2 BELOW students now AT expectations

1 BELOW student left PMPs

3 BELOW students remain BELOW expectations

1 AT student now ABOVE expectations

2 AT students remain AT expectations

Kahikatea (12)

End of 2021

9 students BELOW expectations

3 students AT expectations

End of 2022

6 BELOW students now AT expectations

3 BELOW students remain BELOW expectations

2 AT students remain AT expectations

1 AT student now BELOW expectations

1 BELOW student left PMPs

2 AT students now BELOW expectations

2 AT students remain AT expectations

Titoki (17)

End of 2021

15 students BELOW expectations

2 students AT expectations

End of 2022

2 BELOW students now WELL BELOW expectations

9 BELOW students now AT expectations

4 BELOW students remain BELOW expectations

2 AT students remain AT expectations

Overall, of the 52 priority students in the group, 49 completed the year. Three students considered to be BELOW expectations left during the course of 2022.

This left:

12 Junior and 37 senior students

1 WELL BELOW, 36 BELOW and 12 AT expectations students

By the end of 2022:

1 of 1 WELL BELOW student had accelerated to BELOW expectations

1 of 36 BELOW students had accelerated to ABOVE expectations

19 of 36 BELOW students had accelerated to AT expectations

14 of 36 BELOW students remained BELOW expectations

2 of 36 BELOW students had dropped to WELL BELOW expectations

Overall, 22 of 37 BELOW or WELL BELOW students had experienced accelerated progress (59%)

1 of 12 AT students had accelerated to ABOVE expectations

8 of 12 AT students remained at AT expectations

3 of 12 AT students had dropped to BELOW expectations

Overall, 9 of 12 AT students had remained at, or accelerated from AT expectations. (75%)

Summary of Outcomes

Success looks like:

-More than 66% of the B or WB Priority Learners who complete the 2022 year make accelerated progress

OUTCOME

Overall, 22 of 37 BELOW or WELL BELOW students finishing the year had experienced accelerated progress (59%)

-None of the 2021 Priority Learners who were assessed At expectations at the end of 2021 return to Below or Well Below expectations in Maths at the end of 2022

OUTCOME

Overall, 9 of 12 AT students had remained at, or accelerated from AT expectations (75%)

-Teachers are able to make direct links between their personal teaching and coaching goal to improved learner outcomes

OUTCOME

Confirmed through Attestation process. All teachers referenced PGC and use of video enhanced peer coaching to impact on student outcomes in Maths.

Actions (What did we do?)

Schoolwide:

- Appointment of Maths subject leaders for Senior and Junior school with management units allocated. Leaders responsible for attending PLD, monitoring student progress, and providing expert support and assistance to teachers in the area of Maths.
- Video-enhanced Peer Coaching PLD and structures put in place to enable all teachers to devise a Maths specific goal for their teaching practice in 2022. All teachers focusing on Maths pedagogy through year as part of their Professional Growth Cycle. Having a schoolwide focus on Maths pedagogy driven through coaching conversations was advantageous.
- Weekly check-in at team meetings schoolwide about progress of priority learners in this focus group including pedagogy and teaching approaches.
- Utilising existing team events (assemblies, gatherings etc) to withdraw target students to enable additional 1-to-1 or small group teaching opportunities with priority learners.
- Utilising existing resources in innovative ways (during SSR time, during assemblies etc) for priority learners- Matific, Ludi Basic Facts, eAko, Twinkl, Compass, Prodigy etc for recap and additional Maths practice.
- Switched to Student-Led conference format in Term 4 to provide more authentic student voice in the reporting process. Feedback from parents about this change was almost exclusively positive.
- Utilise TA trained in Spring into Maths programme to work with priority learners on weekly basis throughout 2022.
- Parent/Community Maths evening event (invitation only for parents of priority students). Continuing to work with parents of priority learners and maintain high level of communication between home and school.

- In-school PLD workshops in Maths (termly) to support teachers of priority learners.
- Utilise Maths-specialist (Mathex) teacher - Mandy Attard - to work with VERY low priority students on weekly basis during Term 4.

Team Specific:

- (Kah) Mixed ability grouping to assist with student confidence and for promoting qualitative as well as quantitative gains.
- (Kah) Holding number-talk circles in classrooms to generate wider student engagement and involvement in sessions.
- (Pur) Focusing on the use of materials in Maths with priority learner students.
- (Pur) Development of an online Google Sheet accessible to all team members to monitor progress and actions with priority learners in team.
- (Ti) Utilising online programmes to generate engagement and additional practice sessions for priority learners.

What happened?

Overall, of the 52 priority students in the group, 49 completed the year. Three students considered to be BELOW expectations left during the course of 2022.

This left:

12 Junior and 37 senior students

1 WELL BELOW, 36 BELOW and 12 AT expectations students

By the end of 2022:

1 of 1 WELL BELOW student had accelerated to BELOW expectations

1 of 36 BELOW students had accelerated to ABOVE expectations

19 of 36 BELOW students had accelerated to AT expectations

14 of 36 BELOW students remained BELOW expectations

2 of 36 BELOW students had dropped to WELL BELOW expectations

Overall, 22 of 37 BELOW or WELL BELOW students had experienced accelerated progress (59%)

1 of 12 AT students had accelerated to ABOVE expectations

8 of 12 AT students remained at AT expectations

3 of 12 AT students had dropped to BELOW expectations

Overall, 9 of 12 AT students had remained at, or accelerated from AT expectations. (75%)

Summary of Outcomes

Success looks like:

-More than 66% of the B or WB Priority Learners who complete the 2022 year make accelerated progress

OUTCOME

Overall, 22 of 37 BELOW or WELL BELOW students finishing the year had experienced accelerated progress (59%)

-None of the 2021 Priority Learners who were assessed At expectations at the end of 2021 return to Below or Well Below expectations in Maths at the end of 2022

OUTCOME

Overall, 9 of 12 AT students had remained at, or accelerated from AT expectations (75%)

-Teachers are able to make direct links between their personal teaching and coaching goal to improved learner outcomes

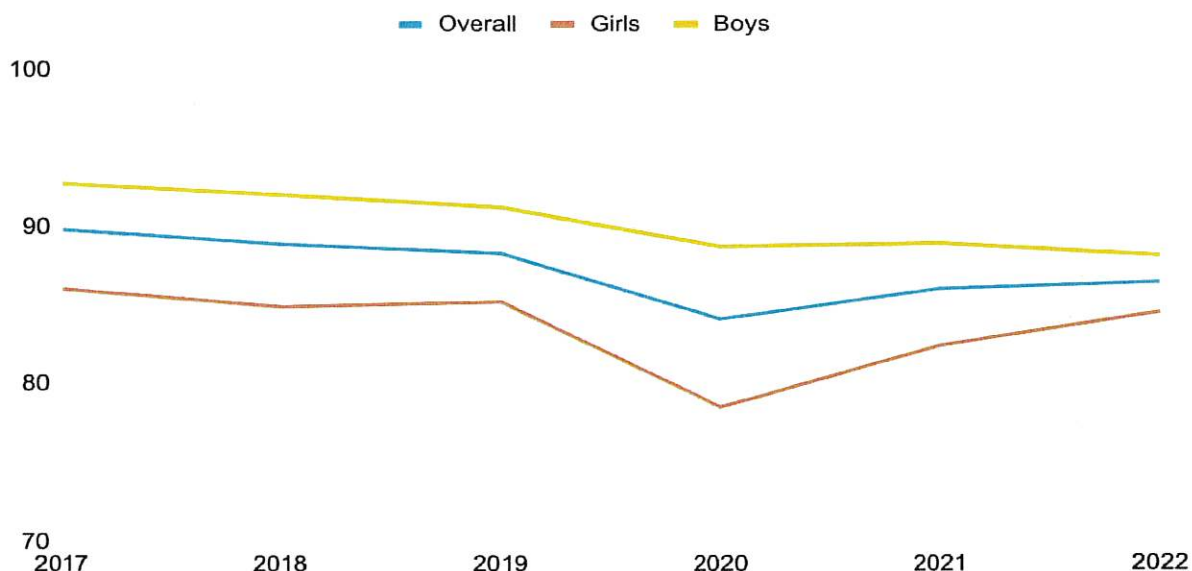
OUTCOME

Confirmed through Attestation process. All teachers referenced PGC and use of video enhanced peer coaching to impact on student outcomes in Maths.

Additional Analysis

The gap in Boys/Girls achievement continues to close since exceeding 10% in 2020. Continued work into Girls' achievement has generated a 6% lift in the proportion of girls achieving At or Above expectations since a low in 2020.

Girls and Boys - Maths Achievement Gap (% At or Above)



Reasons for Variance

- Feedback from teachers indicates that they found the process of video-enhanced coaching very useful in analysing their teaching and learning programmes and their deliberate acts of teaching in the subject of Maths. **Whilst there was a great deal of focus to enhance coaching practice during the first 2 terms of the year, priorities changed during the second 2 terms, meaning less time was dedicated to coaching conversations and video analysis in Terms 3 and 4.** Coaching time will be protected in 2023 to enable the gains to be maintained.
- **The use of Swivl provided teachers with video evidence of their effectiveness, and the acts of teaching which were most effective, there was little sharing of**

pedagogy beyond conversation and discussion. A goal for 2023 would be the sharing of video objects, developing collaborative teaching, and promoting the use of release time to observe colleagues in-person.

- **Whilst the Parent Maths Information evening was well attended and was considered by both parents and staff as a success, it was held relatively late in the year and as a standalone event, would have had only limited impact on outcomes.** It is our intention to increase the number of such events, and commence them earlier in the year to equip parents with skills and approaches to best support their children.
- Undoubtedly, the cumulative impact of previous lockdowns in 2020 and 2021 has impacted on the grasping of some core skills in the case of a number of our students. Absent staff owing to isolation and COVID illnesses, and absent students have not assisted our intention of accelerating the achievement of all our learners.

What next?

Schoolwide:

- Retain Junior/Senior Maths leaders with Management units to oversee student learning in Maths and pedagogy in the subject.
- Continue focus on Maths pedagogy and increase level of coaching input to support teacher self-evaluative capacity in the subject and their professional practice. This includes the use of video-enhanced peer coaching and use of Swivl robot to record and analyse Maths sessions.
- Direct TA and Support Staff funding to provide small-group intervention programmes which have proved effective (Spring into Maths) with Priority Learners.
- Create horizontal working parties to develop year-group expectations in Maths to support teachers and the assessment of learners. Complete this work in conjunction with the ongoing Aotearoa Curriculum Refresh work and implementation of local curriculum at PMPS. Formulate series of specific learning intentions to support progression of learning and teaching at PMPS.
- Enhance the involvement of parents in the learning journey of priority learners in Maths.
- Formulate online tracking form with space to record and share deliberate acts of teaching.



Analysis of Variance - 2022 Valued Outcome Targets

Focus: Wellbeing

Strategic Aim: We aim to be growing the wellbeing of all in our community.

Annual Aim: (3.1) We use PB4L to embed our 4 school values in the community
(3.2) We develop deliberate actions that promote wellbeing for our learners and our community
(3.3) We establish a cohesive school community which enhances learning

Baseline Data: (Inc. Priority Learners)

Indicator 1: PB4L records indicate a fall in 'moderate' and 'severe' behaviour events being recorded on eTap (for equivalent terms in 2021)

Indicator 2: Wellbeing at School Survey 'At school, I am taught how to manage my feelings' to increase agree/ agree strongly responses by 10%
(2018 response- 76%, 2019 response- 77%, 2022 target >86%)

Indicator 3: Wellbeing at School Survey 'I can say how I am feeling when I need to' to increase agree/ agree strongly responses by 10%
(2018 response- 73%, 2019 response- 77%, 2021 target >86%)

Indicator 4: Wellbeing Group 2022 Survey 'Good pastoral care is provided for children' to increase agree/ agree strongly responses by 10%
(2016 response- 70%, 2018 response- 79%, 2021 target >88%)

Indicator 5: Evidence of Wellbeing at PMPS is being taught with confidence and indicated in planning

**2020 discarded owing to impacts of COVID-19 and lockdowns*

Target:

By the end of the 2022 academic year, school has reached 5 key Wellbeing indicator goals.

Success looks like:

- Reduction in number of severe and moderate behaviour events being recorded on eTap on term-by-term basis when compared to 2020/2021 records
- Over 86% of students agree or strongly agree with the statement 'At school, I am taught how to manage my feelings' in 2021 NZCER Wellbeing Survey
- Over 86% of students agree or strongly agree with the statement 'I can say how I am feeling when I need to' in 2021 NZCER Wellbeing Survey
- Over 88% of respondents agree or strongly agree with the statement 'Good pastoral care is provided for children' in 2022 Wellbeing Group Survey for parents and caregivers
- Teachers have greater confidence in teaching explicit Wellbeing lessons and this is reflected in weekly planning in the School's Teacher Wellbeing Survey

Outcomes:

Reduction in number of severe and moderate behaviour events being recorded on eTap on term-by-term basis when compared to 2020 records

SUCCEEDED; Owing to lockdowns and special school circumstances in 2020 and 2021, comparing numbers of records is not accurate, however analysis of the proportions of incidents recorded shows a reduction in the proportion of incidents being described as 'Major' according to our school classifications.

2022 - 35% of records classified as MAJOR

2021 - 36% of records classified as MAJOR

2020 - 41% of records classified as MAJOR

Over 86% of students agree or strongly agree with the statement 'At school, I am taught how to manage my feelings' in 2020 NZCER Wellbeing Survey

NOT SUCCEEDED; However, analysis of data from previous years for the same question indicates that the proportion agreeing or strongly agreeing is comparable.

2018 - 76%

2019 - 77%

2020 - 78%

2022 - 73%

It is anticipated that the impact of the MITEY programme in school will become more obvious into the second year of teaching it at PMPS.

Over 86% of students agree or strongly agree with the statement 'I can say how I am feeling when I need to' in 2021 NZCER Wellbeing Survey

NOT SUCCEEDED; This response has decreased year on year since the 2019 edition of the survey.

2018 - 73%

2019 - 77%

2020 - 67%

2022 - 52%

Analysis of other 'ProSocial Culture and Strategies' responses from the 2022 Wellbeing@School Survey can be read on P55 of this document. School has established a number of next steps in response to this data, including speaking with student leader groups to provide greater insight into the responses.

Over 88% of respondents agree or strongly agree with the statement 'Good pastoral care is provided for children' in 2022 Wellbeing Group Survey for parents and caregivers

UNDECIDED; Numerous surveys and consultations during the 2022 year for other focus areas meant that a parent Wellbeing survey was not conducted and will be deferred to the 2024 Community-wide Consultation Survey.

Teachers have greater confidence in teaching explicit Wellbeing lessons and this is reflected in weekly planning in the School's Teacher Wellbeing Survey

SUCCEEDED; Planning and monitoring indicates that explicit Wellbeing lessons are being planned and taught. The introduction of the MITEY programme at PMPS reinforces this judgement and staff have been involved in reviewing sessions and developing resources for the teaching of Wellbeing.

Actions (What did we do?)

The following is a series of pages from the school Annual Plan (2022) outlining the actions of the SG3 Wellbeing team.

As a school, we aim to be				
Enhancing the wellbeing of all in our community				
Initiatives	2022 Actions	Indicators	Timeframe	Resp
3.1 Use PB4L to embed our 4 school values in the community	3.1.A School Values are acknowledged through the PMPS community	<ul style="list-style-type: none"> - PB4L Assemblies are taking place each week with the focus on values - PB4L celebration wall will be added to regularly - Social Media post each fortnight (10) 	<ul style="list-style-type: none"> - SG3 Team to discuss at PD Session - Wk7, T1 - Teacher promote Wk11, T1 - Social media post by Term 2, Wk2 - Achieved by T2, 2022 	Team Leaders Teachers Ian Dickins..
	<p>Notes/Measures:</p> <p>Actions Taken:</p> <ul style="list-style-type: none"> - At each PB4L Assembly students from each team share with the school one of the four values they have demonstrated outside of school. - Celebrations of our school values have been shared within teams through class or team displays - Celebrations have been shared within the team community via the team's chosen communication platforms. 			
	<ul style="list-style-type: none"> - Each team has been sharing with the Principal one student who is posted on our social media platforms - WeChat and Facebook - To gain traction in ensuring students and parents were sharing the school values they are displaying within the community, staff would encourage our parents/caregivers to share these with their teachers - Staff Value hearts are drawn each week with a winner. These are recorded and read aloud, then shared with PMPS staff. The winner of the week has their photo taken and the reason is shared via social media, with the teacher's permission. In turn, this helps with giving all staff members a greater profile. <p>Next Steps:</p> <ul style="list-style-type: none"> - Recognise the school values our Community members, volunteers or helpers show through sharing this on our social media and school newsletters. - To prepare students in advance to know when they will share a value they have shown outside of school at the PB4L assembly <p>Overall, we feel 3.1A is no longer a need or focus and is busy as usual as it is embedded in our whakapapa/culture of the school.</p>			
	3.1.B PB4L lessons are explicitly taught each week	PB4L lessons are purposeful in planning and happening each week.	- End of Term 1	Classroom Teachers, TL when checking planning
<p>Actions Taken:</p> <ul style="list-style-type: none"> - Lessons have been timetabled in weekly planning and checked by the SG3 team. - Some lessons taught are displayed or evident within the classroom environment where possible - Students can articulate the values of the school and can give an example of each value when asked or questioned regarding the behaviours they display. <p>Next Steps:</p> <ul style="list-style-type: none"> - Involve students in helping to design some of these lessons to help build student agency - The SG3 team and student leaders to look at refreshing some lessons - Look to design some lessons that focus on EOTC and sports trips - To have experienced PB4L teachers model, the team teach to help other teachers who are less confident. - Gain deeper insight from staff and students around the lessons and their effectiveness. <p>Overall, 3.1B is taking place and is 'business as usual.' Moving forward, the focus should be more around looking</p>				

at the PB4L lessons and seeing how these can link to the PE & Health curriculum and how this links with the Mitey curriculum once PMPS have designed its own Mitey curriculum.				
Yet to start		Underway		Complete
Feb 22		Jul 22		Dec 22
Notes/Measures;				
Initiatives	2022 Actions	Indicators	Timeframe	Resp
3.2 Develop deliberate actions that promote wellbeing for our learners and community	3.2.A Ensure the academic and social Wellbeing of PMPS students are tracked.	<ul style="list-style-type: none"> All staff members can successfully and confidentially log an entry onto etap Teachers are able to successfully track students 	Term 1, 2023	Alicia, Amanda, Brittany, Johnathan, Ian, Linda, e-Tap Team
	<p>Notes/Measures;</p> <ul style="list-style-type: none"> Team Puriri, Manuka, and Kahikatea will trial the develop system before it is rolled out to the whole school Adjustments and amendments may need to be made based on the trial period (Term 2 - Term 3, 2022) The e-Tap team needs to meet with a member or members of the SG3 team (Alicia, Amanda or Johnathan) to discuss the layout. Possibility in future for all teachers to have access to all students so that others can log in. Before the rollout, this Professional Development is required to ensure that all PMPS staff members understand the purpose and functionality of this tool. <p>Actions Taken:</p> <ul style="list-style-type: none"> On eTap, our school management system, we now have under 'Guidance' a place where staff members can record information on a student's Academic Wellbeing'. These entries help form a picture of the whole child and understanding their world in helping us understand how best we can support them to flourish at school and beyond. We initially rolled this out with a few teams, and others are now beginning to record noticings. 			

<p>Next Steps:</p> <ul style="list-style-type: none"> To focus on ensuring all staff are aware of the purpose, the why, in recording any noticings about students. This will be done during the SG3 Staff PD sessions. A member of the SG3 team will show Teacher Assistants and other staff members this. The SG3 team need to look at data from entries every month SG3 Lead to check that all key staff members are receiving the entries - For example: if a referral is made to the Councillor - they will receive this eTap entry <p>Overall, 3.1A has started but a this needs to be monitored more and would be</p>				
3.2.B Wellbeing is explicitly taught each week with confidence		<ul style="list-style-type: none"> Sharing of great teacher practice across school teams Evidence of learning within the class environment and in weekly planning Teacher survey Outside schools model from how PMPS delivers Wellbeing lessons Mitey Training 	<p>By end of 2022</p> <p>By end of Term 2</p> <p>T1 W7, T4 W4</p> <p>Term 2</p>	<p>Brittany, Alicia, Amanda, Classroom Teachers, Mitey Organisation, Tina</p>
<p>Notes/Measures:</p> <ul style="list-style-type: none"> Share Wellbeing lessons and professional development around Wellbeing will be a focus within team meetings at least once a term From Term 2 Mitey will be training all Classroom Teachers on how to effectively incorporate this programme into what we are focusing on within our school curriculum. A coach will be provided to the school. When visitors walk through our school (not only in the classrooms), they should be able to see that Wellbeing is an important focus within our school Asking Tina (School Librarian/Resource Teacher) to ensure resources are easily located and accessible for teachers to use when planning and delivering Well Being lessons. Tina ensures resources are easily located in the library for students to use. 				

	<p>Actions Taken:</p> <ul style="list-style-type: none"> - We have had multiple staff meetings with Mitey coordinators to understand the Mitey platforms, units and how to deliver these lessons. For our first year, we decided to follow the lessons within the units that Mitey had already set. As a whole school, we started at Level 1. - Each teacher had a co-teaching lesson with a Mitey facilitator to observe and learn an array of strategies and approaches to delivering mental health lessons. - We have involved Student Leaders to help us understand their understanding of mental health. The same was done with staff. - A draft, which is yet to be shared and consulted with the PMPS community, of a shared understanding of Mental Health at PMPS was formed – <i>“We are mentally healthy when we can feel safe, be our authentic selves in a supportive environment, and have a strong sense of belonging and connection through positive relationships and interactions with others. Furthermore, we believe in creating a shared way of being through our school values of whakaute, manawaroa, takohanga and kairangatira.”</i> - As a school, we have been invited and accepted to work alongside the University of Auckland in being a model school and helping with research around delivering mental health education - Each classroom environment has visible lessons and learning around mental health displayed - Each class has a mood metre and regular check-ins on students’ wellbeing is done by most classes each day; multiple times throughout the day. - We have had our second Wellbeing Review and have made some great progress – CLICK HERE to view. <p>Next Steps:</p> <ul style="list-style-type: none"> - To form a Pigeon Mountain Wellbeing Staff team. This is an element of Mitey where we focus deeper on the mental health needs of all our staff. Within the team, we want a broad representation from all areas, including a member of the Board of Trustees. - Have more student agency around mental health and look to have Wellbeing Student Leaders in Year 6 - Make stronger links and connections to the PE&Health curriculum - Share the draft of the PMPS Shared Understanding of Mental Health (as stated above) and ask for feedback. - Begin creating our own PMPS curriculum using the Mitey achievement objectives and make strong links to our units of inquiry - To focus on forming assessments to help us understand the needs of students and assess their learning around mental health. <p>Overall, this is an area we must continue to work towards in 2024 and build momentum.</p>		
	3.2.C Offer external services and support to PMPS	- Beginning	TBC

	Community	<p>Teachers have started the training with an MoE facilitator.</p> <ul style="list-style-type: none"> - Incredible Years Parent course - Triple Parenting Course communication - Mitey training 	<p>15 March – 28 June</p> <p>By T1 W8</p> <p>Term 2</p>	
	<p>Notes/Measures:</p> <ul style="list-style-type: none"> - Beginning Teachers attend Incredible Years Programme training - Parents are offered an opportunity (via newsletter and parent email) to attend Incredible Years Programme for Parents and the Triple P Parenting Course through Sowers Trust - From Term 2 Mitey will be training all Classroom Teachers on how to effectively incorporate this programme into what we are focusing on within our school curriculum. A coach will be provided to the school. - SG3 Team will actively source PD where required - Sowers Trust Youth Workers TBC <p>Actions Taken:</p> <ul style="list-style-type: none"> - All our Beginning Teachers (in their first year of teaching) attended the Incredible Years Programme - Communication was given to our school community via our School Newsletter and to a selected group of parents around the Triple P programme through Sowers Trust - Contact was made with Sowers Trust to have a Youth Worker working with a group of students with needs; however, they have now started to charge for the Youth Worker. The cost is \$720 a term for a max of eight students. We didn’t proceed with it this year. <p>Next Steps:</p> <ul style="list-style-type: none"> - We need to provide our community with a page with more information about external agencies and programmes they can attend that will assist them with helping their child. For example, the Sowers Trust, Youthline and other external agencies. There is a gap and need there. - It would be good to have an evening where an external agency can chat with our parents about the needs of our students – anxiety, neurodiversity, mental health etc. <p>This is an area that needs to continue to be a focus for 2024.</p>			

		Yet to start		Underway				Complete	
		Feb 22		Jul 22		Dec 22			
Notes/Measures;									
Initiatives	2022 Actions	Indicators	Timeframe	Resp					
3.3 Establish a cohesive school community which enhances learning	3.3.A Regular communication between PMPS and community	<ul style="list-style-type: none"> - Community response/attendance rate from surveys and special events - STPs check in team meetings where teachers provide evidence 	<p>Ongoing</p> <p>Ongoing Achieved by end of 2022</p>	All Classroom Teachers, Team Leaders					
	<p>Notes/Measures:</p> <ul style="list-style-type: none"> - Teachers and Teams are communicating regularly each week with whānau on a common platform (Class Dojo, Seesaw etc) - Digital school newsletters (incentives to encourage parent engagement e.g. house points) - Surveys - Reports - Special events (Meet the teacher, three-way conferences) - Social media posts (Wellbeing Wednesday, reminders, PB4L, learning awards) - Add a Wellbeing tab under the school website with all the information on what we do at school (Mitey, Wellbeing Wednesday tips, Student Counsellors, Mood Meter) <p>Actions Taken:</p> <ul style="list-style-type: none"> - There have been a number of staff members who are using ClassDojo to communicate with their parents, which seems to be effective. This is even happening in the Senior classes, where this has previously not been the case. - We had our 3-Way Conferences in Term 1 and our Student-Led Conferences in Term 3. Our Student-Led Conferences were new to our community and were well received. We will continue to have this format again next year. 								

<ul style="list-style-type: none"> - Reports happened twice in the year. In the Term 4 reports, our Year 4 - Year 6 students wrote a small paragraph on the values they felt they have demonstrated and what value they can develop further. <p>As a team, we feel that communication with our community is effective and not an area that needs addressing. This will continue as 'business as usual.'</p>				
3.3.B Utilising the expertise of the community		<ul style="list-style-type: none"> - Teams have identified potential members of the PMPS community 	By end of Term 2	
<p>Notes/Measures:</p> <ul style="list-style-type: none"> - Members of the community sharing their expertise with teams - Drawing on the expertise of organisations within the local and wider community <p>Actions Taken:</p> <ul style="list-style-type: none"> - As school has returned to normal, we have seen a number of people in our community assist with learning and offering extracurricular activities - yoga classes, Māori/Pasifika art classes, a parent shared her experience with sailing from France to NZ based on the unit of inquiry her son's team were focusing on, we had a Pakistani mother who came to do henna and teach other about the Pakistan culture. - Chinese classes (CNNST) started in Term 4 and take place on Monday and Wednesday. <p>Next Steps:</p> <ul style="list-style-type: none"> - Share our units of inquiry in advance with our community to seek help/assistance in areas they are experts in or can help us connect with - Use our Student Councillors (Community Team) to have greater input in seeking assistance and using our community to assist with learning - Work alongside the SG2 team to focus on ways of making stronger connections to our local iwi - Have workshops and educate our community on a regular basis. For example, our target students' parents need to come along and listen to teachers on the best way to support their child at home - Invite external providers and experts to kōrero with our families around needs - Look to reestablish the PTA to help with building a school community that will help bridge home with school and help assist with learning. 				

		Yet to start		Underway				Complete	
		Feb 22		Jul 22		Dec 22			

What happened?

	First	Second	Third	First	Second
School-Wide Climate and Practices 14 questions	<i>Behaviours like hitting or bullying are not OK at school</i> <ul style="list-style-type: none"> 3% disagree 13% agree 83% strongly agree 	<i>Our school values are important to everyone</i> <ul style="list-style-type: none"> 1% strongly disagree 6% disagree 35% agree 57% strongly agree 	<i>Teachers get on well with students from different cultures and backgrounds</i> <ul style="list-style-type: none"> 1% strongly disagree 7% disagree 53% agree 37% strongly agree 	<i>Teachers are interested in my culture or family background</i> <ul style="list-style-type: none"> 4% strongly disagree 37% disagree 43% agree 13% strongly agree 	<i>At school, everyone knows what to do if someone is being hurt of bullied</i> <ul style="list-style-type: none"> 7% strongly disagree 28% disagree 48% agree 15% strongly agree

- Behaviours like hitting or bullying are not OK at school - **96% agree/strongly agree**
- Teachers are interested in my culture or family background - although the lowest in this category **56% agree/strongly agree** with this statement and **41% disagree/strongly disagree**
- Caring and collaborative School (Mean Score) = 69.3%**
- Respect for culture (Mean Score) = 68.5%**
- Safe School (Mean Score) = 71.5%**

Suggestions / Next Steps

- Perhaps, asking and engaging our students to understand how we can best show an interest in their culture. It would be worth unpacking this further as a staff and within teams. Furthermore, how does what we teach reflect all cultures in our class? Do our unit plans allow for this to take place, if not, what needs to change?

	First	Second	Third	First	Second
Teaching and Learning 13 questions	<i>At school, I learn what behaviours are OK and not OK</i> <ul style="list-style-type: none"> 1% strongly disagree 3% disagree 37% agree 57% strongly agree 	<i>Teachers always treat each other with respect</i> <ul style="list-style-type: none"> 5% disagree 41% agree 52% strongly agree 	<i>At school, I learn that it's OK to be different from other children</i> <ul style="list-style-type: none"> 1% strongly disagree 8% disagree 31% agree 58% strongly agree 	<i>Teachers treat all student fairly</i> <ul style="list-style-type: none"> 9% strongly disagree 29% disagree 39% agree 21% strongly agree 	<i>Teachers often notice when students help each other</i> <ul style="list-style-type: none"> 5% strongly disagree 29% disagree 42% agree 22% strongly agree

- At school, I learn what behaviours are OK and not OK - **94% agree/strongly agree** with this statement
- Teachers treat all students fairly - although the lowest in this category **60% agree/strongly agree** with this statement and **38% disagree/strongly disagree** with this statement
- Caring teaching (Mean Score) = 68%**
- Caring learning (Mean Score) = 73.7%**

Suggestions

- We need to try to understand why students feel teachers do not treat all students fairly. We will chat with our student leaders in to hope to gain a better understanding and awareness.

	First	Second	Third	First	Second
Community Partnerships 6 questions	<i>My parents and teachers respect each other</i> <ul style="list-style-type: none"> 1% strongly disagree 2% disagree 35% agree 61% strongly agree 	<i>My parents, family and whānau always feel welcome at school</i> <ul style="list-style-type: none"> 1% strongly disagree 8% disagree 55% agree 34% strongly agree 	<i>Teachers and parents work together</i> <ul style="list-style-type: none"> 3% strongly disagree 13% disagree 55% agree 27% strongly agree 	<i>Outside school, I have a parent or adult who I can go to if I am upset</i> <ul style="list-style-type: none"> 9% strongly disagree 13% disagree 29% agree 47% strongly agree 	<i>In the area where I live, people get on with each other</i> <ul style="list-style-type: none"> 5% strongly disagree 15% disagree 47% agree 31% strongly agree

- My parents and teachers respect each other - **96% agree/strongly agree** with this statement
- Outside school, I have a parent or adult who I can go to if I am upset - although the lowest in this category **76% agree/strongly agree** with this statement and **22% disagree/strongly disagree** with this statement
- **Home School Partnership (Mean Score) = 73.4%**

Suggestions

- Perhaps, as a school we need to teach our students around the importance of expressing themselves and having a trusted adult. Also, making them aware of Youthline who they can reach out to if they feel more comfortable.

	First	Second	Third	First	Second
Pro-Social Student Culture and Strategies 10 questions	<i>Students treat teachers with respect</i> <ul style="list-style-type: none"> 1% strongly disagree 16% disagree 56% agree 25% strongly agree 	<i>If other children are mean to me, I know how to ignore them or walk away</i> <ul style="list-style-type: none"> 7% strongly disagree 11% disagree 46% agree 34% strongly agree 	<i>If I have a problem with another child, I feel I can ask other students for help</i> <ul style="list-style-type: none"> 12% strongly disagree 25% disagree 36% agree 25% strongly agree 	<i>Students treat each other with respect</i> <ul style="list-style-type: none"> 19% strongly disagree 40% disagree 42% agree 6% strongly agree 	<i>Students always stand up for other children if someone is mean to them.</i> <ul style="list-style-type: none"> 14% strongly disagree 35% disagree 35% agree 15% strongly agree

- *Students treat teachers with respect* **96% agree/strongly agree** with this statement
- *Students treat each other with respect* - although the lowest in this category **48% agree/strongly agree** with this statement and **59% disagree/strongly disagree** with this statement
- **Prosocial Student Culture (Mean Score) = 53.5%**
- **Students' Social Strategies (Mean Score) = 57.4%**

Suggestions

- Perhaps, review both the Mtney and PB4L lessons to address respect, which is core value of PMPS. A great understanding of what respect means to each student and focusing on what respect might look like at school is needed.

	First	Second	Third	First	Second
Aggressive Student Culture 10 questions	<i>Do other students take or break your stuff in a mean way (e.g., money, pens or phone?)</i> <ul style="list-style-type: none"> 66% Never or Hardly Ever 21% 1 or 2 times a year 7% 1 or 2 	<i>Do other students use phones or social media to be mean to you (like sharing unwanted messages or pictures)?</i> <ul style="list-style-type: none"> 74% Never or Hardly Ever 11% 1 or 2 	<i>Are other students mean to you because you learn in a different way from them?</i> <ul style="list-style-type: none"> 60% Never or Hardly Ever 22% 1 or 2 times a year 10% 1 or 2 	<i>Do other students put you down, call you names, or tease you in a mean way?</i> <ul style="list-style-type: none"> 26% Never or Hardly Ever 20% 1 or 2 times a year 	<i>Do other students leave you out in a mean way?</i> <ul style="list-style-type: none"> 36% Never or Hardly Ever 18% 1 or 2 times a year 27% 1 or 2

	<ul style="list-style-type: none"> times a month 3% 1 or 2 times a week 1% almost everyday 	<ul style="list-style-type: none"> times a year 5% 1 or 2 times a month 5% 1 or 2 times a week 3% almost everyday 	<ul style="list-style-type: none"> times a month 4% 1 or 2 times a week 3% almost everyday 	<ul style="list-style-type: none"> 22% 1 or 2 times a month 16% 1 or 2 times a week 14% almost everyday 	<ul style="list-style-type: none"> times a month 12% 1 or 2 times a week 4% almost everyday
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- Do other students take or break your stuff in a mean way (e.g., money, pens or phone?) - **87%** claim that this never or hardly ever happens or once or twice a year.
- Do other students put you down, call you names, or tease you in a mean way? - **30%** claim that this happens once or twice a week or almost everyday
- Aggressive Student Culture (Mean Score) = 24.4%** - Note: this is a score you want to see lower compared to other areas

Suggestions

- Perhaps, check the PB4L lessons we provide or create more to help students understand the power of their words and affect it can have on others.

	First	Second	Third	First	Second
New Content 7 questions	<i>I can stand up for people if their culture is being put down</i> <ul style="list-style-type: none"> 2% strongly disagree 17% disagree 44% agree 36% strongly agree 	<i>I can talk to my teachers about racist things (like people being mean to others because of their skin colour)</i> <ul style="list-style-type: none"> 9% strongly disagree 16% disagree 39% agree 36% strongly agree 	<i>I know different ways to work through personal things I find hard</i> <ul style="list-style-type: none"> 12% strongly disagree 18% disagree 32% agree 27% strongly agree 	<i>There is an adult at school I can talk to if I need support, or if I feel sad or angry.</i> <ul style="list-style-type: none"> 14% strongly disagree 25% disagree 43% agree 17% strongly agree 	<i>At school, I feel supported if I'm having a hard time</i> <ul style="list-style-type: none"> 12% strongly disagree 26% disagree 39% agree 22% strongly agree

- I can stand up for people if their culture is being put down* - **80% agree/strongly agree** with this statement
- There is an adult at school I can talk to if I need support, or if I feel sad or angry* - although the lowest in this category **60% agree/strongly agree** with this statement and **39% disagree/strongly disagree** with this statement
- Fairness and Racism (Mean Score) = 63.3%**
- Resilience Strategies (Mean Score) = 57.9%**

Suggestions

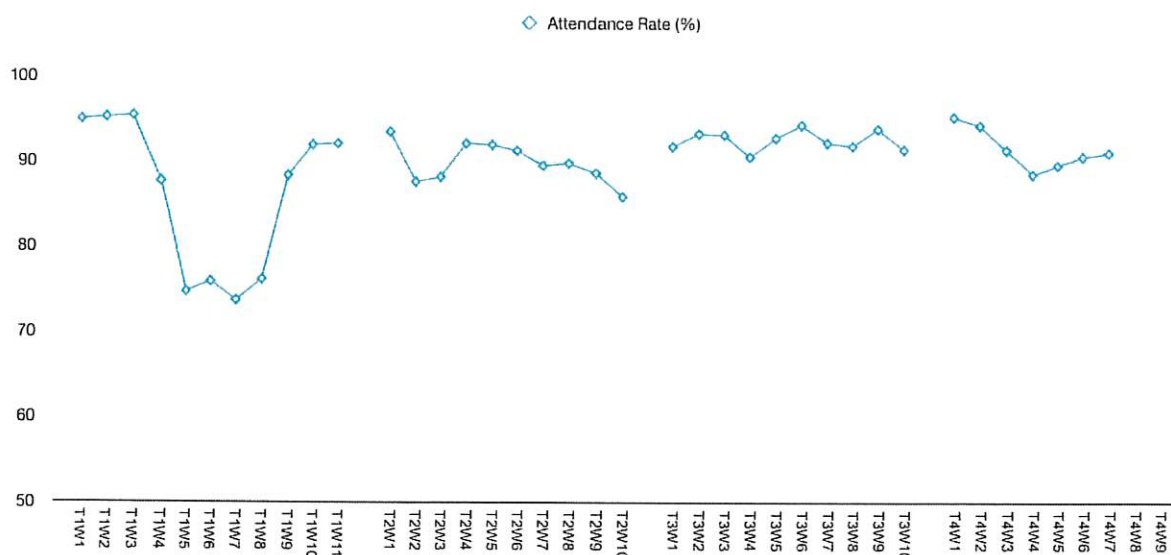
- Perhaps, more of an awareness needs to be brought to our students on the use of our Student Counsellors from our teachers or make it known via TV News etc.

The main areas / perceptions that need to be addressed and improved are:

- 1st - Students treat each other with respect
- 2nd - Teachers are interested in my culture or family background
- 3rd - Teachers treat all student fairly

Additional Analysis

In previous years, attendance had been used as a wellbeing indicator for SG3. Despite repeated lockdowns and prevalence of COVID in the community, the school attendance held up remarkably well in 2022, as it had in the 2 years beforehand.



Attendance rates are reported regularly to the Board, and the proportion of students returning to school was monitored to ensure that the impact of COVID-related absences were minimised. A comparison of the relative terms from the past 5 years is included below.

	Term 1	Term 2	Term 3	Term 4
2022	84.3%	89.8%	92.2%	91.2%
2021	96.1%	95.3%	95.4% (up to lockdown)	97.6%*
2020	87.3%	94.9%	95.6%	95.3%
2019	95.5%	92.2%	93.2%	93.2%
2018	95.3%	93.5%	92.8%	93.6%

*Includes students opting to learn from home for final 4 weeks of term when school offered a split provision model.

Reasons for Variance

See Outcomes and What Happened for detailed analysis of data and outcomes.

What next?

See What Happened as well as 2022 Annual Plan for suggestions for next steps.



PIGEON MOUNTAIN PRIMARY SCHOOL

22 Wells Road, Bucklands Beach, Auckland 2012

2022 Kiwisport Funding

Kiwisport is a Government funding initiative to support student participation in organized sport. In 2021 the school received total Kiwisport funding of \$9126.96.

The focus of our Kiwisport funding expenditure for the 2022 year was providing a range of participation/experience based opportunities for students emphasising health, wellbeing and fun. Students were exposed to a wide range of sports including orienteering, netball, hockey, gymnastics, athletics, badminton, swimming, running, t ball, tennis and rugby. A sense of 'belonging' (wellbeing) was supported by the purchase of sport uniforms meaning all students could participate in events as members of our PMPS family.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF PIGEON MOUNTAIN PRIMARY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Pigeon Mountain Primary School (the School). The Auditor-General has appointed me, Blair Stanley, 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 23, 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 8 November 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 24 to 41, 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.



Blair Stanley
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On behalf of the Auditor-General
Auckland, New Zealand