

PONSONBY PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1446

Principal: Sanjay Rama

School Address: 44 Curran Street, Herne Bay

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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

PONSONBY PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Ponsonby Primary School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Lisa Crooke

Full Name of Presiding Member



Signature of Presiding Member

4 June 2025

Date:

 Surjan Kumar

Full Name of Principal



Signature of Principal

4/06/25

Date:

Ponsonby Primary School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,547,624	3,558,650	3,449,088
Locally Raised Funds	3	460,463	435,400	534,197
Interest		27,662	10,000	22,858
Gain on Sale of Property, Plant and Equipment		65	-	139
Other Revenue		755	-	-
Total Revenue		4,036,569	4,004,050	4,006,282
Expense				
Locally Raised Funds	3	108,106	42,500	126,497
Learning Resources	4	2,606,633	2,508,869	2,568,215
Administration	5	228,130	234,050	210,878
Interest		2,448	2,500	3,231
Property	6	1,049,267	1,202,506	980,670
Loss on Disposal of Property, Plant and Equipment		2,977	-	-
Total Expense		3,997,561	3,990,425	3,889,491
Net Surplus / (Deficit) for the year		39,008	13,625	116,791
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		39,008	13,625	116,791

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

Ponsonby Primary School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,011,751	882,135	873,564
Total comprehensive revenue and expense for the year		39,008	13,625	116,791
Contributions from the Ministry of Education - Te ManaTuhono		-	-	21,396
Contributions from the Ministry of Education - Furniture and Equipment Grant		13,144	-	-
Equity at 31 December		1,063,903	895,760	1,011,751
Accumulated comprehensive revenue and expense		1,063,903	895,760	1,011,751
Equity at 31 December		1,063,903	895,760	1,011,751

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.

Ponsonby Primary School
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	736,376	160,300	850,972
Accounts Receivable	8	187,035	195,069	180,430
GST Receivable		13,255	14,688	21,985
Prepayments		3,633	7,210	6,381
Inventories	9	6,447	7,500	5,488
Investments	10	-	200,000	-
Funds Receivable for Capital Works Projects	17	2,191	-	-
		948,937	584,767	1,065,256
Current Liabilities				
Accounts Payable	12	238,337	198,465	265,242
Borrowings	13	-	9,652	2,413
Revenue Received in Advance	14	16,238	64,500	45,879
Provision for Cyclical Maintenance	15	23,077	129,886	117,023
Finance Lease Liability	16	16,101	14,601	17,361
Funds held for Capital Works Projects	17	-	-	51,571
		293,753	417,104	499,489
Working Capital Surplus/(Deficit)		655,184	167,663	565,767
Non-current Assets				
Property, Plant and Equipment	11	571,645	752,733	570,284
		571,645	752,733	570,284
Non-current Liabilities				
Provision for Cyclical Maintenance	15	157,617	-	106,002
Finance Lease Liability	16	5,309	24,636	18,298
		162,926	24,636	124,300
Net Assets		1,063,903	895,760	1,011,751
Equity		1,063,903	895,760	1,011,751

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

Ponsonby Primary School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		650,130	635,626	607,842
Locally Raised Funds		421,488	414,900	459,265
International Students		4,590	37,500	53,076
Goods and Services Tax (net)		8,730	-	(7,297)
Payments to Employees		(505,960)	(485,953)	(444,798)
Payments to Suppliers		(545,397)	(806,787)	(439,300)
Interest Paid		(2,448)	(2,500)	(3,231)
Interest Received		27,662	10,000	23,733
Net cash from/(to) Operating Activities		58,795	(197,214)	249,290
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(118,176)	(121,000)	(150,318)
Proceeds from Sale of Investments		-	-	200,000
Net cash from/(to) Investing Activities		(118,176)	(121,000)	49,682
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,144	-	-
Finance Lease Payments		(12,184)	(18,221)	(10,931)
Repayment of Loans		(2,413)	(2,413)	(9,652)
Funds Administered on Behalf of Other Parties		(53,762)	-	73,435
Net cash from/(to) Financing Activities		(55,215)	(20,634)	52,852
Net increase/(decrease) in cash and cash equivalents		(114,596)	(338,848)	351,824
Cash and cash equivalents at the beginning of the year	7	850,972	499,148	499,148
Cash and cash equivalents at the end of the year	7	736,376	160,300	850,972

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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.

Ponsonby Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Ponsonby Primary 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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's 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 15.



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.



Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings	33 years
Furniture and Equipment	4-15 years
Information and Communication Technology	3-4 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in 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.

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 and annual leave earned, by non teaching staff, 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 students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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.

s) Financial Instruments

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

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

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



t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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



2. Government Grants

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
649,724	641,626	611,897
2,018,512	1,931,523	2,032,216
879,388	985,501	804,975
3,547,624	3,558,650	3,449,088

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Curriculum related Activities - Purchase of goods and service
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue
International Student Fees

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
149,059	175,000	169,715
39,314	29,400	37,338
41,993	17,000	37,900
4,682	4,000	4,898
147,091	131,000	165,528
36,809	41,500	42,192
41,515	37,500	76,626
460,463	435,400	534,197

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs
International Student - Other Expenses

46,818	27,000	50,633
4,135	5,500	5,806
50,793	5,000	61,533
6,360	5,000	8,525
108,106	42,500	126,497

Surplus for the year Locally Raised Funds

352,357	392,900	407,700
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4. Learning Resources

Curricular
Employee Benefits - Salaries
Staff Development
Depreciation
Other Learning Resources

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
149,886	162,593	142,174
2,313,179	2,208,276	2,294,471
24,080	31,500	24,735
118,155	105,000	104,887
1,333	1,500	1,948
2,606,633	2,508,869	2,568,215

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	9,931	8,000	7,605
Board Fees and Expenses	1,561	7,300	2,970
Other Administration Expenses	51,690	50,250	39,033
Employee Benefits - Salaries	147,143	155,000	144,612
Insurance	6,405	3,000	6,398
Service Providers, Contractors and Consultancy	11,400	10,500	10,260
	228,130	234,050	210,878

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	55,872	53,000	53,198
Cyclical Maintenance	(30,686)	31,605	(15,381)
Heat, Light and Water	40,306	34,000	36,920
Rates	1,370	1,200	1,353
Repairs and Maintenance	33,824	27,500	31,296
Use of Land and Buildings	879,388	985,501	804,975
Employee Benefits - Salaries	55,534	54,000	54,407
Other Property Expenses	13,659	15,700	13,902
	1,049,267	1,202,506	980,670

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	736,376	160,300	850,972
Cash and cash equivalents for Statement of Cash Flows	736,376	160,300	850,972

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

Of the \$736,376 Cash and Cash Equivalents, \$16,238 of Revenue Received in Advance is held by the school, as disclosed in note 14.



8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	2,297	27,302	4,039
Receivables from the Ministry of Education	2,596	-	8,584
Interest Receivable	-	875	-
Teacher Salaries Grant Receivable	182,142	166,892	167,807
	<u>187,035</u>	<u>195,069</u>	<u>180,430</u>

Receivables from Exchange Transactions	2,297	28,177	4,039
Receivables from Non-Exchange Transactions	184,738	166,892	176,391
	<u>187,035</u>	<u>195,069</u>	<u>180,430</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Uniforms	6,447	7,500	5,488
	<u>6,447</u>	<u>7,500</u>	<u>5,488</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	-	200,000	-
	<u>-</u>	<u>200,000</u>	<u>-</u>

Total Investments



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Board-owned Buildings	199,888	21,334	-	-	(16,443)	204,779
Furniture and Equipment	256,717	68,528	(2,902)	-	(53,644)	268,699
Information and Communication Technology	50,989	28,219	-	-	(25,569)	53,639
Textbooks	14,536	-	-	-	(3,063)	11,473
Leased Assets	33,622	4,611	(1,559)	-	(17,461)	19,213
Library Resources	14,532	1,285	-	-	(1,975)	13,842
	570,284	123,977	(4,461)	-	(118,155)	571,645

The net carrying value of equipment held under a finance lease is \$19,213 (2023: \$33,622)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Board-owned Buildings	547,754	(342,975)	204,779	526,420	(326,532)	199,888
Furniture and Equipment	894,987	(626,288)	268,699	1,009,025	(752,308)	256,717
Information and Communication Technology	189,158	(135,519)	53,639	171,896	(120,907)	50,989
Textbooks	15,316	(3,843)	11,473	15,316	(780)	14,536
Leased Assets	52,998	(33,785)	19,213	52,797	(19,175)	33,622
Library Resources	64,438	(50,596)	13,842	63,154	(48,622)	14,532
	1,764,651	(1,193,006)	571,645	1,838,608	(1,268,324)	570,284

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	31,130	19,470	87,080
Accruals	9,931	5,383	7,605
Banking Staffing Overuse	-	3,500	-
Employee Entitlements - Salaries	193,876	166,892	167,807
Employee Entitlements - Leave Accrual	3,400	3,220	2,750
	238,337	198,465	265,242
Payables for Exchange Transactions	238,337	198,465	265,242
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	238,337	198,465	265,242

The carrying value of payables approximates their fair value.

13. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	-	9,652	2,413
	-	9,652	2,413

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Overseas Students in Advance	4,025	64,500	40,950
Grants in Advance - Ministry of Education	12,170	-	4,929
Other Revenue In Advance	43	-	-
	16,238	64,500	45,879

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	223,025	98,281	248,181
Increase to the Provision During the Year	33,271	31,605	35,247
Use of the Provision During the Year	(11,645)	-	(9,775)
Other Adjustments	(63,957)	-	(50,628)
Provision at the End of the Year	180,694	129,886	223,025
Cyclical Maintenance - Current	23,077	129,886	117,023
Cyclical Maintenance - Non current	157,617	-	106,002
	180,694	129,886	223,025

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is prepared by the School's property expert.

The provision was reduced as a result of an updated plan reflecting lower estimated costs as at the balance date.



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:

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
No Later than One Year	17,284	14,601	19,729
Later than One Year and no Later than Five Years	5,699	24,636	19,336
Future Finance Charges	(1,573)	-	(3,406)
	<u>21,410</u>	<u>39,237</u>	<u>35,659</u>

Represented by

Finance lease liability - Current	16,101	14,601	17,361
Finance lease liability - Non current	5,309	24,636	18,298
	<u>21,410</u>	<u>39,237</u>	<u>35,659</u>

17. Funds Held for Capital Works Projects

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

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
RM incident flooding to Hall/Gym		236876	33,371	(10,265)	(23,106)	-	-
Rm 12: Interior Renovations		245288	18,200	2,062	(20,789)	527	-
Cladding/Weathertightness Review		249578	-	34,520	(36,711)	-	(2,191)
Totals			<u>51,571</u>	<u>26,317</u>	<u>(80,606)</u>	<u>527</u>	<u>(2,191)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(2,191)

Rm 12: Interior Renovations costs exceeded Ministry funding, and therefore, the Board provided \$527 of funding to complete and close out the project from retained surpluses. The \$527 was treated as a donation to the Ministry of Education via a distribution through equity.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Major Classroom Upgrades		235015	(49,574)	69,751	(20,177)	-	-
Electrical Works		235011	27,710	(13,423)	(14,287)	-	-
RM incident flooding to Hall/Gym		236876	-	176,736	(143,365)	-	33,371
Rm 12: Interior Renovations		245288	-	18,200	-	-	18,200
Totals			<u>(21,864)</u>	<u>251,264</u>	<u>(177,829)</u>	<u>-</u>	<u>51,571</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	51,571
Funds Receivable from the Ministry of Education	



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

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	-	440
<i>Leadership Team</i>		
Remuneration	722,514	739,534
Full-time equivalent members	6.00	6.52
Total key management personnel remuneration	722,514	739,974

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) committees that met 7 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	5.00	5.00
110 - 120	3.00	2.00
120 - 130	1.00	0.00
	9.00	7.00

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



20. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$18,289 (2023: \$3,543) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Cladding/Weathertightness Review	18,289
Total	18,289

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).



23. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	736,376	160,300	850,972
Receivables	187,035	195,069	180,430
Investments - Term Deposits	-	200,000	-
Total financial assets measured at amortised cost	923,411	555,369	1,031,402

Financial liabilities measured at amortised cost

Payables	238,337	198,465	265,242
Borrowings - Loans	-	9,652	2,413
Finance Leases	21,410	39,237	35,659
Total financial liabilities measured at amortised cost	259,747	247,354	303,314

24. Events After Balance Date

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

25. Comparatives

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



Independent auditor's report

To the readers of the financial statements of Ponsonby Primary School for the year ended 31 December 2024

The Auditor-General is the auditor of Ponsonby Primary School (the School). The Auditor-General has appointed me, Stuart Hansen, using the staff and resources of Moore Markhams Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024, and
 - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 5 June 2025. 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 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.

Other Matter – Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2025 (extended to 3 June 2025 due to the public holiday).

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 arise from section 134 of the Education and Training Act 2020.

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.

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 page 1, and pages 24 to 45 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 (including International Independence Standards) (New Zealand) (PSE 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



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

Ponsonby Primary School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Lisa Crooke	Presiding Member	Elected	Sep 2025
Sanjay Rama	Principal	ex Officio	
Joe Telford	Parent Representative	Elected	Sep 2025
Lisa Carbines	Parent Representative	Elected	Sep 2025
Michelle Moffitt	Parent Representative	Elected	Sep 2025
Scott Munday	Parent Representative	Elected	Sep 2025
Julia Nissen	Staff Representative	Elected	Sep 2025

Ponsonby Primary School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$4,900 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Ponsonby Primary School Board:

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

Charter Targets 2024
Learning Improvement Plan 2024
End-Year Update

These charter targets have come from data from the end of 2023.

Our Charter Targets for 2024 are linked robustly to our strategic goals. Children have been identified from the 2023 end of year data including reading, writing and math data. Also anecdotal evidence from the teacher's transitional pass on list from previous year.

Reading: Yr 3 & 5

Writing: Yr 6

Math: Yr 6

These pupils have been identified as most in need to access support, to enable them to reach curriculum expected levels in Reading, writing and Maths. The school wide intervention register from the past year of 2023, is based on PATs, E-Asttle and school wide student agency and student well-being reviews, this clearly identify the children who need to be targeted, with the aim to accelerate their progress in a sense of self and help them feel great self efficacy.

Our focus for intervention is around identification and support of a range of children across the school who are in the main, unless new to the school, already receiving intervention input. It is important to resource interventions adequately and our focus is intensified in Terms 2 and 3 and continues in Term 4 which allows for concentrated and consistent approaches.

Charter Target 1. Reading Year Three and Year 5

Strategic Goals:

- 1: To grow student achievement by providing quality teaching, where all learners are engaged, inspired and achieving their potential in a 21st century learning environment.
- 2 : To provide and promote educational relationships and partnerships that enhance student learning and enrich opportunities for students to become confident, connected, empathetic, actively engaged learners.

Specific Goal:

To ensure that the identified children have moved their reading attainment by two sub levels by the end of the year increasing critical thinking, innovation and problem solving skills.

Justification for the target students is data based on beginning of the year data.

How and Who

Julia Nissen – Senco identifying learning needs. Investigate gaps in phonological knowledge. Investigate factors correlated with literacy difficulties. Children to be monitored and tracked at senior staff / syndicate and class levels. Using ALLs literacy approach to embed further into school wide practice. Full family involvement – a genuine home family partnership. Nancy Elzennar will facilitate a reading mileage programme using decodable texts that are designed to engage the children with stories that are humorous and sophisticated. (Oxford Reading Tree). Towards the end of Term one the Steps to Literacy programme will be facilitated.

This programme will be part of the in class reading programme and Julia (SENCO) will monitor for engagement and accuracy. Families will be asked to support the work at school with at home reading.

Mid Year Reporting June 2024

All Year 3/Year 5 reading charter target students have made progress since the beginning of 2024, however all remain below the expected standard for their year level.

The reading mileage programme with Nancy Elzenaar will continue for the remainder of the year. The teachers of the charter target students will reconnect with Nancy following the mid-year reports to update specific learning goals for the students to work on with Nancy.

End of Year Reporting November 2024

All Year 3/Year 5 reading charter target students have made progress since the beginning of 2024, however all remain below the expected standard for their year level. While only one of the charter target students has progressed enough to reach the standard level expectation for their year level, two students made nearly two years of progress in a year. The reading mileage programme with Nancy Elzenaar will continue for the remainder of the year. The teachers will be writing End of Year reports and meeting with parents at the Three way Learning Conversations in Week 7. End of Year data will be tracked to make decisions about Interventions for Term 1, 2025. We will be starting Structured Literacy as a whole school in 2025. We will enlist the RTL service to help us plan an individualized programme for some students who have not shown accelerated progress through our interventions this year or who have accelerated but are still not at the expected level of their cohort.

Data Tracking

<u>Name</u>	<u>Level Feb 2024</u>	<u>Level Jun 2024</u>	<u>Level Nov 2024</u>	<u>Ongoing comments</u>
<u>Year 3 Italian 0155428961</u>	Green Level (Below)	Orange-1 (Below)	Turquoise 1 (Below)	Below expectation but has made a years progress.E.S.O.L student. Diagnosed with Dyslexia and having external tutoring as well as school interventions.
<u>Year 3 Chinese 0154924940</u>	Green Level (Below)	Orange-1 (Below)	Purple 1 (Below)	Just below expectation. Purple 2 is at expectation. Has made nearly 2 years progress in a year. E.S.O.L student.
<u>Year 3 NZ European 0161574286</u>	Green Level (Below)	Turquoise-1 (Below)	Purple 1 (Below)	Just below expectation. Purple 2 is at expectation. Has made nearly 2 years progress in a year. Diagnosed with Dyslexia.
<u>Year 5 NZ European 0151821107</u>	Gold 2 (Below)	2A-1 (Below)	2A-2 (Below)	1 year below expectation. Tracking well and making steady progress. Diagnosed with Dyslexia and having external tutoring as well as school interventions.
<u>Year 5 NZ European 0153588404</u>	Gold 2 (Below)	2A-1 (Below)	3B2 (At)	At Expectation

Charter Target 2. Math Year 6

Strategic Goals:

- 1: To grow student achievement by providing quality teaching, where all learners are engaged, inspired and achieving their potential in a 21st century learning environment.
- 2; To provide and promote educational relationships and partnerships that enhance student learning and enrich opportunities for students to become confident, connected, empathetic, actively engaged learners.

Specific Goal:

To ensure identified students have moved at least two sublevels and developed confidence in being mathematicians.

Justification for the target students is data based on the end of 2023 data.

How and Who:

All teachers in the Kowhai and the Maths team and the Maths leader will be responsible for discussing the children at team meetings/reviewing the data and refining classroom practice to consider each individual's metacognitive need.

Develop modern learning practices in innovative, collaborative learning environments

Promote and support ongoing collaboration between staff to make the planning process collaborative, evidence based and streamlined.

Arran Connor will monitor and possibly instigate an accelerated programme for the identified children in term 2. The following children have been identified using 2023 data.
Families will be encouraged to build basic fact acquisition.
Data with student names

We have applied and won for funding with the RTLB who will support our LA planning and delivering support material for children in year 6.

Mid Year Reporting June 2024

In Term 2, the Y6 maths charter target students began a weekly half-hour acceleration programme with Sanjay Rama.

Two of the charter target students have progressed enough to reach the standard level expectation for their year level. The remaining charter target students have made progress but remain below the expected standard for their year level.

The maths acceleration programme with Sanjay Rama will continue into Term 3. The teachers of the charter target students will reconnect with Sanjay following the mid-year reports to update specific learning goals for the students to work on with Sanjay.

End of Year Reporting November 2024

In Term 3, the Y6 maths charter target students continued having a weekly half-hour acceleration programme with Sanjay Rama. While only two of the charter target students have progressed enough to reach the standard level expectation for their year level all students have improved. The workshops will continue in Term 4.

Data Tracking

<u>Name</u>	<u>Level Feb 2024</u>	<u>Level Jun 2024</u>	<u>Level Nov 2024</u>	<u>Ongoing Comment</u>
Y6 0152997499 Niuean Cook Island Maori NZ /European	Below Early Level 3	Early Level 3-1 (Below)	Early Level 3-2 (Below)	
Y6 148652391 NZ European	Below Early Level 3	Level 3-1 (At)	Level 3-2 (At)	At Expectation
Yr 6 0165368872 Cook Island Maori NZ European	Below Early Level 3	Early Level 3-1 (Below)	Early Level 3-2 (Below)	
Yr 6 Rm 0149167793 NZ European	Below Early Level 3	Early Level 3-2 (Below)	Early Level 3-2 (Below)	
Yr 6 0150686885 NZ European	Below Early Level 3	Early Level 3-2 (Below)	Early Level 3-2 (Below)	
Y6 0152998546 NZ European South East Asian	Below Early Level 3	Level 3-1 (At)	Level 3-2 (At)	At Expectation
Y6 0156195896 NZ European	Below Early Level 3	Early Level 3-1 (Below)	Early Level 3-2 (Below)	

Charter Target 3. Year 6 Writing

Strategic Goals:

- 1: To grow student achievement by providing quality teaching, where all learners are engaged, inspired and achieving their potential in a 21st century learning environment.
- 2 : To provide and promote educational relationships and partnerships that enhance student learning and enrich opportunities for students to become confident, connected, empathetic, actively engaged learners.

Specific Goal:

To ensure identified students have moved at least two sublevels by the end of the year. Justification for the target students is data based on the end of 2023 data.

How and Who:

All teachers in the Year 6 team will be responsible for tracking the identified students' progress at team meetings, reviewing their data and refining their classroom practice to consider each student's needs.

will run a weekly writing booster group focused on areas where targeted teaching is needed to accelerate student progress. The identified students will be part of this group along with other children who need support in writing.

There is a reading/writing workshop approach where a LA has dedicated time to support the identified learners with reading mileage or supporting writing that is being conducted within the classroom.

During Term 2 or Term 3 either Arran or Morgan may instigate a weekly writing support session.

Steps to Literacy will be a valuable resource for our identified students.

Families will be asked to support at home through learning of spellings and help with basic sentence work.

Mid Year Reporting June 2024

Throughout Terms 1 & 2, the Y6 writing charter target students took part in a weekly writing acceleration programme with Arran Connor.

The charter target students were also placed on the Steps to Literacy programme as part of their weekly homework.

Seven of the charter target students have progressed enough to reach the standard level expectation for their year level. The remaining charter target students have made progress but remain below the expected standard for their year level.

The weekly writing programme with Arran Connor will not continue any longer. The Steps to Literacy programme will now be made a part of the daily classroom instruction for the charter target students, in addition to it continuing as part of their homework. In class teacher aide support will be provided to ensure the Steps to Literacy programme is being used effectively.

End of Year Reporting November 2024

Throughout the year the charter target students were enrolled in a web-based Structured Literacy programme STEPSWEB as part of their weekly homework.

Eight of the charter target students have progressed enough to reach the standard level expectation for their year level for the end of the year (66% of the group). The remaining charter target students have made progress but remain below the expected standard for their year level. In term 4 a teacher aide supported the Year 6's will be provided to support the Steps to Literacy programme. Engagement for this cohort was still hard to keep high even with regular check ins.

Data Tracking

Name	<u>Level</u> <u>Feb</u> <u>2024</u>	<u>Level</u> <u>Jun</u> <u>2024</u>	<u>Level</u> <u>Nov</u> <u>2024</u>	
Yr 6 0148844181 NZ European	Early 3B	3P-1 (At)	3A-1 (At)	At Expectation
Yr 6 0150686885 NZ European	Early 3B	3B-1 (Below)	3B-2 (Below)	
Yr 6 0149167793 NZ European	Early 3B	3P-1 (At)	3A-1 (At)	At Expectation
Yr 6 0149005794 NZ European	2A	3B-1 (Below)	3B-2 (Below)	
Yr 6 0150279270 NZ European	3B	3P-2 (At)	3A-1 (At)	At Expectation
Yr 6 0153897291 Samoan Australian	Early 3B	3P-1 (At)	3A-1 (At)	At Expectation
Yr 6 0148652391 NZ European	Early 3B	3P-1 (At)	3A-1 (At)	At Expectation
Yr 6 0167548912 Other European	2P (English Second Language)	3A-1 (At)	3A-2 (At)	At Expectation
Yr 6 0154646198 NZ European	Early 3B	3B-2 (Below)	3A-1 (At)	At Expectation
Yr 6 0149315205 NZ European	End of 2A	3P-1 (At)	3A-1 (At)	At Expectation
Yr 6 0162120922 African	Early 3B	3B-1 (Below)	3B-2 (Below)	
Yr 6 0152997499 Niuean Cook Island Māori	Early 3B	3B-1 (Below)	3B-2 (Below)	



STRATEGIC PLAN 2025-2026

STEADFAST AND TRUE • TE KURA O TE RIMU TAHI



STRATEGIC PLAN 2025-2026

In order to **grow confident and capable** 21st Century Citizens, Ponsonby Primary aim to provide:



A learning environment that **celebrates the identity and culture** of staff, students and our school community.



Quality teaching and learning in Literacy and Maths for all ākonga across all levels of our school.



An environment that **nurtures the wellbeing** of staff, students and our community.

We honour and recognise Te Tiriti o Waitangi by incorporating its essence into all aspects of our school including: governance, structure and practice in an educational context.



STRATEGIC PLAN: **OUR ACTIONS**



Providing a learning environment that **celebrates the identity and culture** of staff, students and our school community.

- 1** Creating a localised curriculum that has an emphasis on **diversity and belonging**.
- 2** Engaging with our school community through a range of events that **celebrate the diversity of all cultures**.



Providing **quality teaching and learning in Literacy and Maths** for all ākonga across all levels.

- 1** **Upskill** all Teachers and Learning Assistants in effective pedagogy and practice surrounding Structured Literacy and Maths.
- 2** Using the platform: **IDEAL**, along with a problem solving based approach that will **enhance students achievement** in Literacy and Numeracy.



Providing an environment that **nurtures the wellbeing** of staff, students and our community.

- 1** Add to the skillset of our Teachers and Learning Assistants in mental health education - **MITEY**.
- 2** Provide a safe and nurturing environment that **meets the needs of our Students** overall hauora (wellbeing) with reference to Te Whare tapa whā model.

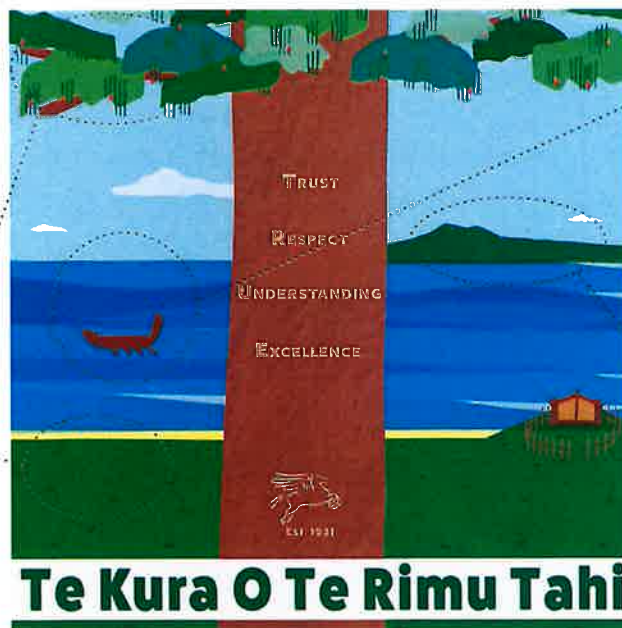


SCHOOL VALUES: **THE RIMU**

THE RIMU in the foreground represents growth, strength and resilience.

THE RED BERRIES on the tree show it is still growing and giving new life.

THE GRASS behind the tree represents the school field, a place where the children come together (a place of belonging).



THE MOANA is the Waitematā Harbour with the waka, Māhuhu-ki-te-rangi, navigating its way through, representing the journey we are on together towards implementing our localised curriculum.

TE KORAENGA (our headland) is in the background signifying the Māori Pā, Te Okā. Along with Rangitoto, a visual icon of Auckland and a place that is special to all our students.

TRUST • RESPECT • UNDERSTANDING • EXCELLENCE



STEADFAST AND T.R.U.E

TRUST:

The importance of doing what I say I believe in and following through on commitments made.
Integrity and honesty is demonstrated throughout my time at Ponsonby Primary School.

UNDERSTANDING

and empathy towards others: Putting myself in the shoes of others, to understand how they feel and who they are. I understand and accept differences through an empathetic approach.

RESPECT:

For yourself and others' cultures, property and the environment. Respect is being kind to myself and my peers, respect is feeling good about myself, respect is listening to others and their ideas, respect is treating others nicely, respect is treating my surroundings and objects nicely and taking care of them.

EXCELLENCE:

Being the best that I can be, through an ongoing commitment to learn, grow, and strive for excellence in everything I do. Self-reflection and an earnest desire to continually improve is an integral component.



2025 ANNUAL PLAN

STEADFAST AND TRUE • TE KURA O TE RIMU TAHI



GOALS FOR THE BOARD

REVIEW & GOVERNANCE

STRATEGIC INITIATIVE	ACTIONS	MEASURES
1.1 SCHOOL PROPERTY	PROPERTY: to develop and maintain property as required	<ul style="list-style-type: none">• UPGRADE OR REPLACE THE OLD PURIRI playground to create an engaging, inclusive space reflecting the school's values. Incorporate natural elements, interactive features, and areas for group activities to promote teamwork, respect, and creativity.• CREATE MURALS OR ART INSTALLATIONS around the school that reflect our core values (TRUE: Trust, Respect, Understanding, and Excellence). These can be strategically placed in high-traffic areas like hallways, the library, and outdoor spaces.• DESIGN CLASSROOM POSTERS showcasing school values through characters representing our school culture.
		RESPONSIBLE / ACCOUNTABLE: BOT Gilbert Wallace
1.2 HEALTH AND SAFETY	HEALTH AND SAFETY: To provide a safe and physical environment for the school and community	The Health and Safety Committee, led by Arran, will enhance our reporting and review processes in line with workplace health and safety standards. Utilizing Safe365, our online H&S tool, we will track and measure incidents and hazards through the 365 H&S app. Additionally, we will continue to Work Harrison Tew around safety procedures.
		RESPONSIBLE / ACCOUNTABLE: Sanjay / Morgan / Arran



GOALS FOR THE BOARD

REVIEW & GOVERNANCE

STRATEGIC INITIATIVE	ACTIONS	MEASURES
1.3 FINANCE	Allocate available funds to meet charter goals.	Continue to seek parent support through donations and our 3 fundraisers. Allocate government funds to curriculum and school day to day needs that will meet the charter goals. Measured through monthly finance reports
		RESPONSIBLE / ACCOUNTABLE: BOT (Lisa Crooke, Joe Telford) / Sanjay
1.4 POLICY REVIEW AND DEVELOPMENT	School Docs	As per the School Doc schedule. Linked to the Board review schedule that underpins the work of the Board.
		RESPONSIBLE / ACCOUNTABLE: BOT / Sanjay
1.5 LEGISLATIVE NEEDS		As per government legislative requirements around a Structured approach with Maths and Literacy



OUR KEY GOAL AREAS

OUR KEY GOAL AREAS FOR 2025	ACTIONS AND OUTCOME EXPECTATIONS THAT ARE REVIEWABLE	RESOURCING/BUDGET NEEDS
2.1 TEACHING AND LEARNING GOAL Quality teaching and learning in Literacy and Maths for all ākonga across all levels of our school.	<p>We are committed to ensuring high-quality teaching and learning in Literacy and Maths for all ākonga across all levels of our school.</p> <p>To achieve this, we will upskill all teachers and learning assistants in effective pedagogy and best practices for Structured Literacy and Maths. This will be supported through the IDEAL platform and a problem-solving approach designed to enhance student achievement in both Literacy and Numeracy.</p>	<p>We have allocated a budget to support professional development in Maths and Literacy for 2025.</p> <p>This initiative will be sustained as part of a three-year plan to ensure long-term impact and continuous improvement in teaching and learning. In addition, this aligned with the new Govt initiatives.</p>
2.2 Providing a learning environment that celebrates the identity and culture of staff, students and our school community.	<p>Creating a localised curriculum that has an emphasis on diversity and belonging. Engaging with our school community through a range of events that celebrate the diversity of all cultures.</p> <p>• CULTURAL CELEBRATION EVENTS: Host festivals, food fairs, or performances showcasing different cultures within the school community.</p>	<p>As a school we develop a closer relationship with our local Iwi.</p> <p>Sven with the cultural Toa group will tap into parent resources at our annual Hui and Fono session</p>



OUR KEY GOAL AREAS

OUR KEY GOAL AREAS FOR 2025	ACTIONS AND OUTCOME EXPECTATIONS THAT ARE REVIEWABLE	RESOURCING/BUDGET NEEDS
2.2	<ul style="list-style-type: none">• COMMUNITY CONVERSATIONS: Facilitate forums or casual meetups where families can discuss cultural values, traditions, and experiences.• PARENT-LED INITIATIVES: Encourage parents to lead cultural activities, storytelling sessions, or cooking demonstrations.• THEMED SCHOOL ASSEMBLIES: Dedicate assemblies to celebrating different cultures through music, dance, and student presentations.• LANGUAGE & STORYTELLING SESSIONS: Invite parents to read books or teach phrases from their native languages. (Writers Festival, Matariki)• PARTNERSHIPS WITH LOCAL CULTURAL GROUPS: Collaborate with community organizations to bring cultural performances, speakers, or workshops to the school. We will achieve this through our Hui and Fono group.• COLOUR RUN AND FESTIVALS to celebrate different cultures and identity	



OUR KEY GOAL AREAS

OUR KEY GOAL AREAS FOR 2025	ACTIONS AND OUTCOME EXPECTATIONS THAT ARE REVIEWABLE	RESOURCING/BUDGET NEEDS
2.3 Providing an environment that nurtures the wellbeing of staff, students and our community	<p>Add to the skillset of our Teachers and Learning Assistants in mental health education - MITEY.</p> <ul style="list-style-type: none">• Provide a safe and nurturing environment that meets the needs of our Students overall hauora (wellbeing) with reference to Te Whare tapa whā model.• Professional Development & Training• Provide ongoing MITEY training to equip staff with effective strategies for teaching mental health education.• Integrate Te Whare Tapa Whā into PD sessions, helping staff understand its four pillars (Taha Tinana – Physical Wellbeing, Taha Wairua – Spiritual Wellbeing, Taha Whānau – Social Wellbeing, Taha Hinengaro – Mental & Emotional Wellbeing).• Continue Embedding Wellbeing in School Culture• Establish wellbeing check-ins with students, using tools like emotion charts or mindfulness activities.	<p>Sanjay continued working as a support person from MITEY.</p> <p>Creating a school wide Zones of Regulation from Yrs 1-6</p> <p>Professional Posters created representing our school values</p>



OUR KEY GOAL AREAS

OUR KEY GOAL AREAS FOR 2025	ACTIONS AND OUTCOME EXPECTATIONS THAT ARE REVIEWABLE	RESOURCING/BUDGET NEEDS
2.3	<ul style="list-style-type: none">• Create a safe space in the school where students can take a break when overwhelmed.• Student-Led Wellbeing Initiatives• Develop a student wellbeing ambassador program where students support their peers in promoting mental health. We have a Yr 6 leadership group who will be leading initiatives around this.• Organize events like Wellbeing Week with activities focused on mindfulness, resilience, and self-care.• Survey to leaving parents at the End of year	



Inspiring the leaders,
thinkers and dreamers **of**
our tomorrow





PONSONBY PRIMARY SCHOOL

TE KURA O TE RIMU TAHI

LOCAL CURRICULUM - INQUIRY OVERVIEW 2025

	TERM 1	TERM 2	TERM 3	TERM 4
The Big Idea Driving Question	Ko wai au? Who am I?	What stories would the (insert year group concept, e.g Y1 & 2 ngahere, Y3 moana, Y4 whenua, Y5 tangata, Y6 Whetu) tell if they could speak?	How can we be kaitiaki of the (insert year group concept, e.g Y1 & 2 ngahere, Y3 moana, Y4 whenua, Y5 tangata, Y6 whakaaro (innovation)?	How can we help our school or community?
Macro Concept	Whakapapa, Pepeha Using the launch cycle	Storytelling Kaitiakitanga - Guardianship Using the launch cycle	Kaitiakitanga - Guardianship Using the launch cycle	Manaakitanga, Service Learning Kaitiakitanga - Guardianship Using the launch cycle
Micro Concept	Identity & origins	Matariki/Pūrākau (Māori myths & legends)	Sustainability - environmental, social & economic	Giving, empathy and selflessness
Key Understandings	I can share my pepeha with others. Māori and non Māori pepeha.	I can retell a story from the past and talk about how other people might tell it differently.	I can explain the concept of kaitiakitanga and use this knowledge to be a kaitiaki at home, school and within the community.	I can identify an issue which affects people or place and come up with an age appropriate solution.
Curriculum Links	NZ History Curriculum, Te Ao Māori, Writing, Literacy & STEAM, 21st Century Skills, Wellbeing, Focus, TRUE Values, Key Competencies			
Writing Concepts	Information text Autobiography: Researching and reporting on aspects of their own mihi / pepeha. Tell my story/stories Week 9 moderation	Narrative Text: Retelling/creating their own Pūrākau (Māori myth & legend) Rehu Tai (storytelling and oral expression) Oral Language - Rehu Tai	Persuasive: Letters, advertisement, brochures, arguments Week 9 moderation	Poetry: A poem inspired by a whakatauki relating to their service learning for the school or community. <i>"Ka ora te whenua, Ka ora te Tangata" When the land is well the people will be well.</i> Recount: Reflect on your 2025 school year.
Mental Health - Mitey	Mitey Theme for the term Belonging/identity	Mitey Theme for the term Making friendships and loneliness	Mitey Theme for the term Manawaroa (resilience)	Mitey Theme for the term Being an upstander, bravery, taking action
Maths Concepts Odd Year	MAIN FOCUS Number Structure (Place Value) Operations (Add/Sub) Financial Maths MINOR FOCUS Algebra: Equations and relationships Algorithmic thinking. Term 1 Learning outcomes	Operations (Mult/Div) Measurement: Measuring and time (Main focus) Area / Perimeter/ Volume (Minor)	Operations: Rational Numbers (Fractions, Decimals, and Percentages). Probability Investigations & Critical Thinking (Main Focus) Statistical Investigations (Minor Focus)	Operations: Responsive to student needs Geometry: Shapes and Pathways (Major Focus) Spatial Reasoning (Minor Focus)