POMARIA ROAD SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1444

Principal: Kevin Choromanski

School Address: 33a Pomaria Road, Henderson

School Postal Address: 33a Pomaria Road, Henderson

School Phone: 09 836 4919

School Email: office@pomaria.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Patrick Moore	Presiding Member	Elected	Sept 2025
Kevin Choromanski	Principal ex Officio	Appointed	Current
Elesha Thomas	Parent Representative	Elected	Sept 2025
Fender Maeva	Parent Representative	Elected	Sept 2025
Jackie Rogers	Parent Representative	Elected	Sept 2025
Izzy Patutoa-Tauelima	Parent Representative	Elected	Sept 2025
Khani Fox	Te Kohanga Reo Rep	Co-opted	Sept 2025
Sela Tai	Staff Representative	Elected	Sept 2025

Accountant / Service Provider:
Canterbury Education Services
Unit 10, 18 Moselle Ave, Auckland 0610

POMARIA ROAD SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Pomaria Road School

Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.
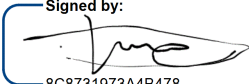
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

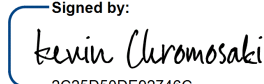| Patrick Moore	Kevin Chromosaki
Full Name of Presiding Member	Full Name of Principal
Signed by:	Signed by:
_8C8731973A4B478..._	_2C25D50DE92746C..._
Signature of Presiding Member	Signature of Principal
07 February 2025	07 February 2025
Date:	Date:

Pomaria Road School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	5,141,616	4,356,537	4,742,471
Locally Raised Funds	3	95,991	80,015	98,699
Interest		142,676	20,000	45,420
Total Revenue		5,380,283	4,456,552	4,886,590
Expense				
Locally Raised Funds	3	62,163	83,064	60,495
Learning Resources	4	2,933,495	3,194,271	2,878,302
Administration	5	924,045	299,570	655,529
Interest		3,015	3,100	4,041
Property	6	1,165,025	1,002,544	1,007,643
Loss on Disposal of Property, Plant and Equipment		7,070	-	696
Total Expense		5,094,813	4,582,549	4,606,706
Net Surplus / (Deficit) for the year		285,470	(125,997)	2 79,884
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		285,470	(125,997)	2 79,884

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

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Pomaria Road School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		3,931,567	3,931,569	3,649,808
Total comprehensive revenue and expense for the year		285,470	(125,997)	279,884
			-	-
Contribution - Furniture and Equipment Grant		-	-	1,875
Equity at 31 December		4,217,037	3,805,572	3,931,567
Accumulated comprehensive revenue and expense		4,217,037	3,805,572	3,931,567
Equity at 31 December		4,217,037	3,805,572	3,931,567

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.

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Pomaria Road School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	70,847	359,104	348,875
Accounts Receivable	8	220,692	220,259	220,259
GST Receivable		30,152	19,823	19,823
Prepayments		15,357	6,078	6,078
Inventories	9	15,601	13,883	13,882
Investments	10	2,877,776	2,114,528	2,214,528
Funds Receivable for Capital Works Projects	16	37,145	-	76,523
		3,267,570	2,733,675	2,899,968
Current Liabilities				
Accounts Payable	12	221,378	236,150	236,150
Revenue Received in Advance	13	11,382	-	-
Provision for Cyclical Maintenance	14	41,203	36,550	69,000
Finance Lease Liability	15	20,841	15,914	21,684
Funds held for Capital Works Projects	16	51,754	-	-
		346,558	288,614	326,834
Working Capital Surplus/(Deficit)		2,921,012	2,445,061	2,573,134
Non-current Assets				
Property, Plant and Equipment	11	1,351,303	1,391,065	1,430,661
		1,351,303	1,391,065	1,430,661
Non-current Liabilities				
Provision for Cyclical Maintenance	14	42,727	27,464	54,627
Finance Lease Liability	15	12,551	3,090	17,601
		55,278	30,554	72,228
Net Assets		4,217,037	3,805,572	3,931,567
Equity		4,217,037	3,805,572	3,931,567

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

Pomaria Road School
Statement of Cash Flows
For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		1,269,672	1,399,070	1,179,951
Locally Raised Funds		96,295	71,079	89,763
Goods and Services Tax (net)		(10,329)	(4,693)	(4,693)
Payments to Employees		(525,799)	(513,821)	(454,753)
Payments to Suppliers		(487,186)	(637,047)	(387,480)
Interest Paid		(3,015)	(3,100)	(4,041)
Interest Received		120,751	6,191	31,611
Net cash from/(to) Operating Activities		460,389	317,679	450,358
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(105,728)	(165,000)	(141,247)
Purchase of Investments		(663,248)	(459,574)	(363,268)
Net cash from/(to) Investing Activities		(768,976)	(624,574)	(504,515)
Cash flows from Financing Activities				
Furniture and Equipment Grant		(35,969)	-	1,875
Finance Lease Payments		(23,074)	(21,684)	(21,241)
Funds Administered on Behalf of Other Parties		89,602	(76,523)	(337,945)
Net cash from/(to) Financing Activities		30,559	(98,207)	(357,311)
Net increase/(decrease) in cash and cash equivalents		(278,028)	(405,102)	(411,468)
Cash and cash equivalents at the beginning of the year	7	348,875	764,206	760,343
Cash and cash equivalents at the end of the year	7	70,847	359,104	348,875

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.

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Pomaria Road School
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity
Pomaria Road 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

Cyclical maintenance
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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

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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 operating lease commitments are disclosed in note 21.

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.

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f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

Building improvements	40 years
Furniture and equipment	4 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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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.

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 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.

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 Comprehensive Revenue and Expense.

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

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 6 to 20 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.

RSM

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease 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.

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2. Government Grants

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	1,924,300	1,072,732	1,607,544
Teachers' Salaries Grants	2,362,165	2,569,681	2,363,423
Use of Land and Buildings Grants	854,128	714,124	771,504
Other Government Grants	1,023	-	-
	5,141,616	4,356,537	4,742,471

The school has opted in to the donations scheme for this year. Total amount received was $72,436.

3. Locally Raised Funds

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue			
Donations & Bequests	8,790	-	2,154
Fees for Extra Curricular Activities	9,190	5,500	566
Trading	69,267	72,515	64,478
Fundraising & Community Grants	8,744	2,000	31,501
	95,991	80,015	98,699
Expense			
Extra Curricular Activities Costs	18,985	9,700	2,350
Trading	42,917	72,864	58,145
Fundraising and Community Grant Costs	261	500	-
	62,163	83,064	60,495
Surplus/ (Deficit) for the year Locally Raised Funds	33,828	(3,049)	38,204

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	42,468	86,150	28,955
Equipment Repairs	-	3,000	348
Library Resources	1,261	2,000	371
Employee Benefits - Salaries	2,671,700	2,851,121	2,621,820
Staff Development	5,631	36,000	12,870
Staff Development - Overseas	9,238	10,000	-
Depreciation	203,197	206,000	213,938
	2,933,495	3,194,271	2,878,302

During the year, the Principal and the Deputy Principal travelled to Brisbane for the Australian Council for Educational Leaders (ACEL) conference. The conference is an opportunity to learn with and from colleagues through valuable insights, innovative ideas and practical strategies.

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5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fees	7,008	7,006	7,340
Board Fees	3,510	6,000	4,920
Board Expenses	8,257	18,000	9,234
Healthy Lunches Programme	659,033	(1,000)	409,403
Communication	6,380	7,000	6,397
Consumables	37,503	49,879	40,604
Operating Leases	-	1,000	114
Other	23,468	26,000	21,986
Employee Benefits - Salaries	138,273	147,060	123,538
Insurance	8,920	9,700	7,143
Service Providers, Contractors and Consultancy	31,693	28,925	24,850
	924,045	299,570	655,529

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	58,478	72,000	49,718
Cyclical Maintenance	(39,697)	-	42,222
Grounds	28,048	16,550	8,150
Heat, Light and Water	36,152	41,600	37,267
Rates	61	1,000	123
Repairs and Maintenance	104,544	64,000	19,859
Use of Land and Buildings	854,128	714,124	771,504
Security	6,790	9,465	7,498
Employee Benefits - Salaries	80,552	83,805	71,302
	1,129,056	1,002,544	1,007,643

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	70,847	359,104	348,875
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	70,847	359,104	348,875

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

Of the $70,847 Cash and Cash Equivalents, $51,754 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

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8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables	-	304	304
Interest Receivable	38,487	16,562	16,562
Teacher Salaries Grant Receivable	182,205	203,393	203,393
	220,692	220,259	220,259
Receivables from Exchange Transactions	38,487	16,866	16,866
Receivables from Non-Exchange Transactions	182,205	203,393	203,393
	220,692	220,259	220,259

9. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Stationery	1,814	729	729
School Uniforms	13,787	13,154	13,153
	15,601	13,883	13,882

10. Investments

The School's investment activities are classified as follows:

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Asset			
Short-term Bank Deposits	2,877,776	2,114,528	2,214,528
Total Investments	2,877,776	2,114,528	2,214,528

11. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	703,451	-	-	-	(24,517)	**678,934**
Furniture and Equipment	582,299	89,207	-	-	(105,309)	**566,197**
Information and Communication Technology	89,769	22,999	-	-	(48,391)	**64,377**
Leased Assets	37,801	17,180	-	-	(23,506)	**31,476**
Library Resources	17,341	1,522	(7,070)	-	(1,474)	**10,319**
Balance at 31 December 2023	1,430,661	130,908	(7,070)	-	(203,197)	**1,351,303**

The net carrying value of furniture and equipment held under a finance lease is $31,476 (2022: $37,801)

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.

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	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	$	$	$	$	$	$
Building Improvements	980,679	(301,745)	**678,934**	980,679	(277,228)	**703,451**
Furniture and Equipment	1,436,607	(870,410)	**566,197**	1,392,991	(810,692)	**582,299**
Information and Communication Technology	499,827	(435,450)	**64,377**	539,033	(449,264)	**89,769**
Motor Vehicles	37,709	(37,709)	**-**	37,709	(37,709)	**-**
Leased Assets	68,899	(37,423)	**31,476**	68,206	(30,405)	**37,801**
Library Resources	45,708	(35,389)	**10,319**	74,601	(57,260)	**17,341**
Balance at 31 December 2023	3,069,429	(1,718,126)	**1,351,303**	3,093,219	(1,662,558)	**1,430,661**

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	17,945	13,692	13,692
Accruals	7,008	7,406	7,406
Employee Entitlements - Salaries	182,205	203,393	203,393
Employee Entitlements - Leave Accrual	14,220	11,659	11,659
	221,378	236,150	236,150
Payables for Exchange Transactions	221,378	236,150	236,150
	221,378	236,150	236,150

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Other revenue in Advance	11,382	-	-
	11,382	-	-

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14. Provision for Cyclical Maintenance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Provision at the Start of the Year	123,627	35,014	110,148
Increase to the Provision During the Year	(39,697)	29,000	42,222
Use of the Provision During the Year	-	-	(28,743)
Provision at the End of the Year	83,930	64,014	123,627
Cyclical Maintenance - Current	41,203	36,550	69,000
Cyclical Maintenance - Non current	42,727	27,464	54,627
	83,930	64,014	123,627

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

15. Finance Lease Liability

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
No Later than One Year	22,918	17,187	24,303
Later than One Year and no Later than Five Years	13,529	3,337	18,586
Later than Five Years			
Future Finance Charges	(3,055)	(1,520)	(3,604)
	33,392	19,004	39,285
Represented by			
Finance lease liability - Current	20,841	15,914	21,684
Finance lease liability - Non current	12,551	3,090	17,601
	33,392	19,004	39,285

16. 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.

2023	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Shade Sail & Turf Surface	(74,993)	22,357	(20,478)	35,969	(37,145)
6,8,9,13 Electrical Upgrade	(1,530)	-	-	1,530	-
1,2,7 Roof Gutter & Skylight Replacement	-	105,531	(53,777)	-	51,754
Totals	(76,523)	127,888	(74,255)	37,499	14,609

Represented by:

Funds Held on Behalf of the Ministry of Education	51,754
Funds Receivable from the Ministry of Education	(37,145)

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2022	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
LSC Office	(7,856)	8,250	(394)	-	-
Shade Sail & Turf Surface	270,509	-	(345,502)	-	(74,993)
Dental Clinic Rationalisation	(1,231)	-	1,231	-	-
6,8,9,13 Electrical Upgrade	-	32,085	(33,615)	-	(1,530)
Totals	261,422	40,335	(378,280)	-	(76,523)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(76,523)

17. 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.

18. Remuneration

Key management personnel compensation

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	3,510	4,920
Leadership Team		
Remuneration	285,332	377,926
Full-time equivalent members	2	3
Total key management personnel remuneration	288,842	382,846

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 member) and Property (2 member) committees 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.

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Principal

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

	2023 Actual	2022 Actual
Salaries and Other Short-term Employee Benefits:	$000	$000
Salary and Other Payments	160-170	160-165
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	2023 FTE Number	2022 FTE Number
100 - 110	4.00	2.00
110 - 120	1.00	1.00
	5.00	3.00

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

19. 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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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.

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21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of $185,479 (2022:$371,448) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
1,2,7 Roof Gutter & Skylight Replacement	117,256	53,777	63,479
Staff Toilet Refurbishment	120,000	-	120,000
			-
Total	237,256	53,777	183,479

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Cash and Cash Equivalents	70,847	359,104	348,875
Receivables	220,692	220,259	220,259
Investments - Term Deposits	2,877,776	2,114,528	2,214,528
Total financial assets measured at amortised cost	3,169,315	2,693,891	2,783,662

Financial liabilities measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Payables	221,378	236,150	236,150
Finance Leases	33,392	19,004	39,285
Total financial liabilities measured at amortised cost	254,770	255,154	275,435

23. Events After Balance Date

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

RSM

Independent Auditor's Report

To the readers of
Pomaria Road School
Financial statements
For the year ended 31 December 2023

The Auditor-General is the auditor of Pomaria Road School (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes 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 18, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 11 February 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 of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

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.

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- 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, treaty of Waitangi, good employer report and kiwisport report, 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 Pomaria Road School.

Colin Henderson

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

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Ingoa o te kura me te kura nama: **Pomaria Road School 1444**

Arotahi - Focus: Literacy - Reading
Whāinga rautaki - Strategic Aim: Year 2024 – To have our Learners reading at their expected age levels.
Wāhanga ā-tau - Annual Aim: Increase reading levels of all Learners
School-wide data End of Year for 2023 **Year 1 All – 50%. At or Above** **Māori** **– 25% At or Above** **Pasifika – 50% At or Above** **Year 2 All – 87%. At or Above** **Māori** **– 84% At or Above** **Pasifika – 84% At or Above** **Year 3 All – 34%. At or Above** **Māori** **– 29% At or Above** **Pasifika – 17% At or Above** **Year 4 All – 48%. At or Above** **Māori** **– 44% At or Above** **Pasifika – 45% At or Above** **Year 5 All – 47%. At or Above** **Māori** **– 39% At or Above** **Pasifika – 40% At or Above** **Year 6 All – 69%. At or Above** **Māori** **– 60% At or Above** **Pasifika – 79% At or Above**

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Target: By the end of 2023, to have our Learners reading at their chronological age.			
Actions (what did we do?)	**Outcomes (what happened?)**	**Reasons for the variance (why did it happen?)**	**Evaluation (where to next?)**
• BSLA introduced in 2023 to 4 junior classrooms and facilitated within the school by our LSC with the facilitation shifting to a classroom teacher to lead for the end of 2023 and into 2024. BSLA will be continued to roll out in 2024 into 3 more of the junior classes. • SPLED was introduced in 2023 with Teacher Aides (TAs) being trained and implementing the programme across the school and at all year levels. • Resourcing- purchasing of extra reading books, replenish Rainbow Reading Resources. • Literacy Learning Progressions. • Tools for Teachers (T4T) PLD. • Learning Support Co-ordinator to assist school and whānau to support identified Learners throughout the school. • Staff at Pomaria have fully implemented the use of Running Records and Records of Reading. This provides teachers with a formative and summative assessment for reading and allows a level as well as reading	End of year Data collection for 2023 show. The raw literacy data from the first 2 terms of 2023 is down due to BSLA teachers assessment requirements differing to the rest of the school. The majority of these learners would be in Pre Level 1 and Level 1 as the BSLA classes are NE and Year 1/2. This would therefore see an increase in the level 1 numbers for reading and writing. The BSLA classes have completed the school assessments for reading and writing for the EoY data set, so the number of learners that completed the reading EoY is up to 498 from 375 in the term 2 data set.	Focussed PLD with Tools for Teachers and an alignment of planning and reading programmes across the school. Teachers beginning to move learners and make OTJs about the groupings and text readers should be participating in with guided sessions. Review and refine assessment of reading at Pomaria and also the text used with our learners. Increased teacher confidence when teaching and assessing and the ability to make informed	At the start of 2024, three more year 1 & 2 teachers will undertake the BSLA PLD. The facilitator role will be filled by a BSLA teacher from the 2023 group that completed the training with Canterbury University. This will see all year 1 and 2 teachers at Pomaria BSLA trained. Continue to use the strategies implanted during the Tools for Teachers PLD which started in 2019. Continue with SPELD in 2024, utilising the skills gained by the Tas at Pomaria. Some learners will continue in the programme and new learners will be picked up. Literacy team will review the reading frameworks in 2024 as

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behaviours to be utilised in the classroom reading programmes. Continue to use assessment packs focused on the Ready to Read series and stories that have a New Zealand context, and text that were culturally appropriate to the Learners of Pomaria Primary. • Effective Literacy Practice – resource for teacher reference when planning specific needs • Reciprocal Reading Strategies – groups developing confidence to use these in class and support programmes. • IMPACT Coaching- Culturally Responsive Pedagogy • STAR was not utilised in 2023 • First Steps – used to unpack skills and strategies and to support reading. • Reading Together run by teacher to support families. • Open door policy – parents/caregivers' members of the community encouraged to participate in class/school reading programmes. • Teacher/Leaders knowledge and use of effective practice is raised through discussion and ongoing professional development. • Ka Hikitia – Use of evidence of what makes a difference for and with Maori. Applied across	• At and Above for our year 1 Learners: 50% for All 25% for Māori 50% for Pasifika At and Above for our Year 6 Learners: 67% for All 60% for Māori 79% for Pasifika • Pasifika students in year 6 outperformed all other ethnic groups, 79% at or above their reading age at the end of 2023, compared to 695 for the whole school and 60% for Māori. • All other year cohorts are similar between each ethnic groupings for 2023.	decisions about when assessment is needed for individual learners. Fluid assessment times, assess as learning. Teachers are also using the Pomaria Reading Frameworks to monitor learner progress throughout the year and across their time at Pomaria.	during the review process at Pomaria the lack of indicators is seen as a possible barrier to success for the learners. Use the new assessment created in 2020 that include sub-levels and the continue to develop the teachers ability to use OTJs in conjunction with assessment tools, to monitor shifts in levels and reading behaviours. Continue with all support programmes. Resources specific to the needs including inferential questioning. Re-visit progress of reading programmes and guided reading through PLG Meetings. Use PLG and Staff PD to share good practice. Tracked target Learners in all PLGs to monitor progress throughout the

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the whole school to raise levels and increase teacher's awareness for all Learners. • Pasifika Education plan – Ensure learners. Achievement in literacy (Reading) analysis at Management, Senior Management, teacher and Learner levels. • Reviewed programmes and strategies for low level Learners – reflection on Atlas software. Accessed by all staff for professional dialogue and support. • Discussion around Differentiated Curriculum to enable Learners to engage with the class programmes at the appropriate level. • Learning support programmes in ESOL-designated teacher to support ESOL Learners. • Support Staff employed specifically to support low level literacy. • Use of Rainbow Reading Resource in the classroom- sets provided to meet the needs of the specific class. • Small group Reciprocal Reading – Y 4-6 Learners. • Tuakana / Teina reading programmes – these are school wide. • Community School Library Bus visits weekly which provides easy access for Learners and their families to reading materials.			year. Continue to share learner goals with whānau in 2024 and develop the reciprocal relationships with our community through sharing and tracking learner gaols and progress.

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School name and number - Pomaria Road Primary 1444

Focus: Literacy - Mathematics

Strategic Aim: Ensure all learners have a solid foundation in mathematics and the ability to problem solve.

Annual Aim: Increase mathematic levels of all Learners

School-wide data End of Year for 2023– Overall Mathematics Level

Year 1 All – 76%. At or Above	**Māori – 76% At or Above**	**Pasifika – 63% At or Above**
Year 2 All – 77%. At or Above	**Māori – 85% At or Above**	**Pasifika – 69% At or Above**
Year 3 All – 25%. At or Above	**Māori – 16% At or Above**	**Pasifika – 25% At or Above**
Year 4 All – 48%. At or Above	**Māori – 26% At or Above**	**Pasifika – 50% At or Above**
Year 5 All – 40%. At or Above	**Māori – 22% At or Above**	**Pasifika – 22% At or Above**
Year 6 All – 32%. At or Above	**Māori – 19% At or Above**	**Pasifika – 32% At or Above**

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Target: By the end of 2023, to have our Learners at their expected curriculum level.			
Actions (what did we do?)	**Outcomes (what happened?)**	**Reasons for the variance (why did it happen?)**	**Evaluation (where to next?)**
• Strand assessments aligned to the ARBs and CCD have now been completed. The maths team of 2024 will review and QC these assessments and make minor adjustments as needed. The creation of the marking schedules for each assessment will need to be outsourced also in 2024 as due to staff turn over the excel skills needed to create these are no longer on staff. PLD will be made available to upskill staff members to be able to this by the end of 2024. • Assessments at Pomaria and now focused on each math strand. This provides an average overall maths level. Previous the reporting to board, parents and MOE was around number only. This allows the school to focus PLD on strands that need extra support and also acknowledge and utilise curriculum strengths. An impact we are seeing is that due to the content of the maths curriculum most strands are taught bi-annually therefore the averages are low to begin with but also we expect them to increase quickly as learners are re-assessed every second	End of year Data collection for 2023 show. • At and Above for our year 1 Learners: 76% for All 76% for Māori 63% for Pasifika At and Above for our Year 6 Learners: 32% for All 19% for Māori 32% for Pasifika • Pasifika learners had the highest percentage at and above their curriculum levels in years 3, 4 & 6. • Māori learners had the highest percentage at and above their curriculum levels in years 1 & 2	An assessment repository has been created this year, this is a file that contains all the frameworks for each learner, this follows them through their entire time at Pomaria and teachers at the end of 2023 were able to compile their 2024 class have an up to date assessment picture for maths, reading and writing to start the 2024 year. The maths assessment frameworks are used to develop and track goals, that are shared with	DMIC pricipals of problem solving are still to be used as part of a balanced math programme. Math team to review and fine tune the frameworks during 2024. Math team to review and fine tune the math assessments during 2024. Source outside expertise to assist with the creation of marking scehdules for math assessment due to staff turnover. Identify areas of content knowledge PLD for teachers. At the end of each term math team to develop PLD for the following term.

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year.

- There is no formal assessment for number as this strand is integrated through all the others. This will be reviewed in 2024
- Whānau and the school now get a more accurate picture of our Learners overall mathematics level due to the change in assessment and recording.
- IMPACT Coaching- Culturally Responsive Pedagogy
- Open door policy – parents/caregivers' members of the community encouraged to participate in class/school math programmes.
- Teacher/Leaders knowledge and use of effective practice is raised through discussion and ongoing professional development
- PRIME looked at but not used a s a resource for our learners at Pomaria at this point in time.

whānau throughout the year.

ARBs are now used to assist with the assessment of all learners. Google forms have been created for levels 1-4, and the teachers have a clear idea of the difference between each level. They are also to utilse the CCD if they are unsure of what to teach at each level and what they should be looking for in math sessions and assessments.

Teachers are also using the Pomaria Math Frameworks to monitor learner progress throughout the year and across their time at Pomaria.

PLD for all staff with the use of the CCD as a teaching and planning resource.

Maths team to focus on updating links and resources for the CCD during CMT planning sessions in 2024. This will provide more depth to the planning and a clearer picture for teachers about the learning progression in each strand and also the content for each term. Atlas currently has far less detail then what is already in the CCD. Also many links in the CCD are from NZmath website which is to be taken down in February 2024..

Tracked target Learners in all PLGs to monitor progress throughout the year.

An intergal part of Pomaria Primary School and will be :
- Community Involvement – goal setting evening with parent/caregiver and Learner. Followed through

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		Fluid assessment times, assess as learning.	with Goal Review meetings, mid-year Goal Review reports and Learner Led • Goal Review Meetings. • Parent Teacher/Learner led conferences. • Consultation evening

School name and number - Pomaria Road Primary 1444

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Focus: Healthy Active Schools

Strategic Aim: joint Government initiative to promote and improve the wellbeing of children through healthy eating/drinking and quality physical activity

Annual Aim: To establish a supportive environment conducive to learning and wellbeing.

Baseline data – None collected

Target: Improve wellbeing of all learners

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
- Provided a well-being framework for teachers and support staff. - Utilsed expertise of Sarah at Sport Waitākere, with: - The planning and implementation of the PE curriculum. - Providing guidance to the term maps for integration of the PE curriculum. - Whole staff PLD sessions. - Assistance with Junior, Middle and Senior sports sessions at school. - Supports teacher confidence and development to deliver quality health and PE curriculum programmes. - Promote improved connections	- Better understanding of, and ways to integrate, the Health and PE and Hauora curriculum. - Creating an environment that supports and promotes quality play, sport and physical activity. - Improved teacher confidence and capability to deliver the curriculum. - Re-establishing and creating connections with the wider community and external providers.	Limited involvement from Sport Waitākere this year at the school.	Sport Waitākere involvement with the school in 2023 was sparse and this has been addressed at the end of 2023. Commitment was given to the programme after robust conversations from all stakeholders. The decision was made to continue with the "Healthy Active Schools" programme in 2024, aligns perfectly with the schools 2024

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between the school and our local community resources. • Learners completed the Wellbeing surveys. • Ongoing teacher reflections in Atlas.			target to engage with our community. New staff in 2024 at Sport Waitākere to work with our school.

Te Tiriti o Waitangi –

Pomaria Primary School Strategic Plan 2024/5

Driver 2 – Barrier Free Access: Meaningfully incorporate Te Reo Māori and Pasifika language and culture into our kura through the lens of our local curriculum.

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Pomaria Primary School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Pomaria Primary School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achievie equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

planning & reporting

Pomaria Primary School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Pomaria Primary School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Pomaria Primary School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori. Our school has two Māori bilingual units in which 31–50% of the curriculum is taught in te reo Māori; a year 3/4 class and a year 5/6 class,

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Pomaria Primary School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

planning & reporting

Māori Educational Achievement

The board of Pomaria Primary School is responsible for supporting Māori educational achievement. We are guided by the following objectives under the Education and Training Act (s 127):

- ensuring that every student is able to attain their highest possible standard in educational achievement
- giving effect to te Tiriti o Waitangi by:
  - working to ensure that our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
  - taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
  - achieving equitable outcomes for ākonga Māori.

Planning for Māori educational achievement

Our responsibilities under the National Education Learning Priorities (NELP) include:

- having high aspirations for every student (Objective 1, Priority 2)
- reducing barriers to educational opportunities (Objective 2).

Pomaria Primary School works to meet these responsibilities by partnering with whānau to design and deliver education that responds to the needs of students, and sustains their identities, languages, and cultures. We engage with parents and whānau to identify barriers that may prevent students from accessing, participating in, or remaining engaged in schooling, and we work to address any barriers.

We aim to build strong relationships with whānau, hapū, and iwi.

Our strategic planning reflects the identities, needs, and aspirations of our school community, and addresses how we support students whose needs have not yet been well met. We regularly review our progress towards achieving equitable outcomes, as set out in our strategic plan. We are accountable and responsive to the needs of our students and community through regular reporting and review.

Teaching and leadership

Our teaching and leadership practices promote achievement, inclusion, and equity. We ensure that the school is a physically and emotionally safe place and we work to eliminate racism, discrimination, and stigma.

Our teaching and leadership supports equitable outcomes by:

- incorporating te reo Māori, mātauranga Māori, and tikanga Māori into teaching and the day-to-day life of our school
- demonstrating integrity, sincerity, and respect towards Māori beliefs, language, and culture
- affirming ākonga Māori as Māori, and building productive partnerships with ākonga Māori and their whānau, local hapū, and iwi
- monitoring achievement to provide support (including learning support) or extension programmes as required
- supporting staff to access appropriate professional development.

We recognise the relationship between achievement and wellbeing, and support students in the wellbeing areas of taha tinana (physical), taha hinengaro (mental/emotional), taha whānau (social/family), and taha wairua (spiritual) as important outcomes of schooling alongside academic success.

Ingoa o te kura me te kura nama:

Tātaritanga Raraunga

Ingoa o te kura me te kura nama: __Pomaria Road School 1444__

Arotahi - Focus:
Whāinga rautaki – Strategic Aim:
Wāhanga ā-tau – Annual Aim:

A	PM Kiwisport Note 2023.pdf

<u>**School**</u>   **Pomaria Road School**

<u>**KIWISPORT NOTE**</u>

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of $7207.80 (excluding GST). The funding was spent on sports equipment and programmes to introduce new sporting codes to the school. This has seen a large increase in the number of students participating in organised sport.

Pomaria Primary School
33a Pomaria Road
Henderson
Waitakere City
Phone: (09)-8364919
Fax: (09) 8385787
www.pomaria.school.nz

Principal: Kevin Choromanski

Pomaria Primary compliance with the Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Review of health and safety policies and procedures Appointment of health and safety officer Induction, workers/new staff to read and familiarise themselves with the health and safety procedures at Pomaria Hazards /are reported and either isolated or eliminated Refer to SchoolDocs for policies/procedures
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Pomaria operates an employment policy that complies with the principles of being a good employer. Ensures fair and proper treatment of staff EEO policy is our framework for providing an inclusive, non-discriminatory workplace for all.
How do you practise impartial selection of suitably qualified persons for appointment?	Pomaria School ensures: - Treat current and prospective staff fairly - Make decisions based on relevant merit - Work to eliminate bias and discrimination
How are you recognising, – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service?	– Engaging with parents and whānau to identify barriers that may prevent students from accessing, participating in, or remaining engaged in schooling, and we work to address any barriers. – By partnering with whānau to design and deliver education that responds to the needs of students, and sustains their identities, languages, and cultures. – Employment of Māori staff in areas of responsibility across our Kura (Deputy principal, lead teachers, etc)
How have you enhanced the abilities of individual employees?	– Promotion of internal staff to leadership positions – Appointment of staff to the learning support coordinator role
How are you recognising the employment requirements of women?	– make decisions based on relevant merit – work to eliminate bias and discrimination.
How are you recognising the employment requirements of persons with disabilities?	– make decisions based on relevant merit – work to eliminate bias and discrimination.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		✓
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Refer to Pomaria SchoolDocs for Policies on being a good employer