POMARE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2961
Principal:	Sherilyn Hall
School Address:	Partridge Street, Taita
School Postal Address:	Partridge Street, Taita, Lower Hutt, 5011
School Phone:	04 939 7421
School Email:	office@pomare.school.nz

Accountant / Service Provider: Education Services. Dedicated to your school

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POMARE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Pomare 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.

Daphne Harrison
Full Name of Presiding Member

Signature of Presiding Member

27 May 2025
Date:

Sherilyn Hall
Full Name of Principal

Signature of Principal

27 May 2025
Date:

Pomare School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	1,537,070	1,025,849	1,299,742
Locally Raised Funds	3	22,432	22,500	23,250
Interest		15,532	8,000	11,633
Total Revenue		1,575,034	1,056,349	1,334,625
Expense				
Locally Raised Funds	3	3,652	750	4,008
Learning Resources	4	1,065,858	775,693	891,528
Administration	5	259,154	71,056	163,957
Interest		1,008	724	1,170
Property	6	299,280	234,783	253,478
Total Expense		1,628,952	1,083,006	1,314,141
Net Surplus / (Deficit) for the year		(53,918)	(26,657)	20,484
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(53,918)	(26,657)	20,484

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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Pomare 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		508,442	479,078	487,958
Total comprehensive revenue and expense for the year		(53,918)	(26,657)	20,484
Contribution - Furniture and Equipment Grant		11,199	-	-
Equity at 31 December		465,723	452,421	508,442
Accumulated comprehensive revenue and expense		465,723	452,421	508,442
Equity at 31 December		465,723	452,421	508,442

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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Pomare School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	223,668	240,023	409,630
Accounts Receivable	8	63,281	43,042	55,269
GST Receivable		-	1,564	10,265
Prepayments		2,267	6,942	4,573
Investments	9	143,177	37,659	38,924
		432,393	329,230	518,661
Current Liabilities				
GST Payable		3,684	-	-
Accounts Payable	11	78,587	61,973	114,542
Revenue Received in Advance	12	1,000	6,500	14,007
Provision for Cyclical Maintenance	13	69,969	62,262	55,521
Finance Lease Liability	14	9,713	7,751	6,657
Funds held for Capital Works Projects	15	30,889	-	50,382
		193,842	138,486	241,109
Working Capital Surplus/(Deficit)		238,551	190,744	277,552
Non-current Assets				
Property, Plant and Equipment	10	285,200	278,232	284,755
		285,200	278,232	284,755
Non-current Liabilities				
Provision for Cyclical Maintenance	13	51,392	6,998	47,822
Finance Lease Liability	14	6,636	9,557	6,043
		58,028	16,555	53,865
Net Assets		465,723	452,421	508,442
Equity		465,723	452,421	508,442

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

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Pomare School
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		568,582	499,176	516,443
Locally Raised Funds		22,999	22,500	22,750
Goods and Services Tax (net)		13,949	-	(8,701)
Payments to Employees		(328,718)	(296,973)	(320,783)
Payments to Suppliers		(290,547)	(255,759)	(153,262)
Interest Paid		(1,008)	(724)	(1,170)
Interest Received		14,842	8,000	11,101
Net cash from/(to) Operating Activities		99	(23,780)	66,378
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(23,794)	(19,000)	(5,020)
Purchase of Investments		(104,253)	-	(1,265)
Net cash from/(to) Investing Activities		(128,047)	(19,000)	(6,285)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,199	-	-
Finance Lease Payments		(7,694)	(7,381)	(7,964)
Funds Administered on Behalf of Other Parties		(61,519)	-	67,317
Net cash from/(to) Financing Activities		(58,014)	(7,381)	59,353
Net increase/(decrease) in cash and cash equivalents		(185,962)	(50,161)	119,446
Cash and cash equivalents at the beginning of the year	7	409,630	290,184	290,184
Cash and cash equivalents at the end of the year	7	223,668	240,023	409,630

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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Pomare School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity
Pomare 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 13.

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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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. 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	3-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5-10 years
Textbooks	5 years
Library Resources	8 years
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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	588,762	487,476	512,292
Teachers' Salaries Grants	679,226	429,290	568,713
Use of Land and Buildings Grants	158,793	109,083	128,985
Ka Ora, Ka Ako - Healthy School Lunches Programme	109,786	-	89,268
Other Government Grants	503	-	484
	1,537,070	1,025,849	1,299,742

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations and Bequests	1,680	-	4,197
Fees for Extra Curricular Activities	16,199	19,950	9,912
Trading	-	50	-
Fundraising and Community Grants	4,553	2,500	9,141
	22,432	22,500	23,250
Expense			
Extra Curricular Activities Costs	2,564	700	809
Trading	-	50	-
Fundraising and Community Grant Costs	1,088	-	3,199
	3,652	750	4,008
Surplus for the year Locally Raised Funds	18,780	21,750	19,242

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	24,925	24,750	28,214
Employee Benefits - Salaries	977,228	701,207	819,167
Staff Development	25,288	16,000	4,465
Depreciation	37,768	32,886	38,991
Other Learning Resources	649	850	691
	1,065,858	775,693	891,528

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	7,907	7,600	8,491
Board Fees and Expenses	5,380	7,500	8,396
Intervention Expenses	70,410	-	-
Other Administration Expenses	22,148	19,700	17,662
Employee Benefits - Salaries	31,413	25,056	29,245
Insurance	5,330	4,400	4,391
Service Providers, Contractors and Consultancy	6,780	6,800	6,504
Ka Ora, Ka Ako - Healthy School Lunch Programme	109,786	-	89,268
	259,154	71,056	163,957

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	62,672	60,600	18,718
Cyclical Maintenance	18,018	16,900	17,813
Heat, Light and Water	21,508	16,800	18,959
Rates	3,237	2,500	2,775
Repairs and Maintenance	12,289	10,900	10,125
Use of Land and Buildings	158,793	109,083	128,985
Employee Benefits - Salaries	-	-	38,696
Other Property Expenses	22,763	18,000	17,407
	299,280	234,783	253,478

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 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	223,668	240,023	409,630
Cash and cash equivalents for Statement of Cash Flows	223,668	240,023	409,630

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

Of the $223,668 Cash and Cash Equivalents, $30,889 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $223,668 Cash and Cash Equivalents, $1,000 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	1,102	2,088	75
Receivables from the Ministry of Education	4,035	-	5,237
Interest Receivable	1,624	402	934
Teacher Salaries Grant Receivable	56,520	40,552	49,023
	63,281	43,042	55,269
Receivables from Exchange Transactions	2,726	2,490	1,009
Receivables from Non-Exchange Transactions	60,555	40,552	54,260
	63,281	43,042	55,269

9. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	143,177	37,659	38,924
Total Investments	143,177	37,659	38,924

10. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	118,611	-	-	-	(5,413)	**113,198**
Furniture and Equipment	149,161	3,480	-	-	(19,602)	**133,039**
Information and Communication Technology	4,190	21,814	-	-	(3,590)	**22,414**
Leased Assets	12,416	12,919	-	-	(9,027)	**16,308**
Library Resources	377	-	-	-	(136)	**241**
	284,755	38,213	-	-	(37,768)	**285,200**

The net carrying value of equipment held under a finance lease is $16,308 (2023: $12,416)

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 **Cost or Valuation** **$**	**2024** **Accumulated Depreciation** **$**	**2024** **Net Book Value** **$**	**2023** **Cost or Valuation** **$**	**2023** **Accumulated Depreciation** **$**	**2023** **Net Book Value** **$**
Building Improvements	263,483	(150,285)	**113,198**	263,483	(144,872)	**118,611**
Furniture and Equipment	429,507	(296,468)	**133,039**	426,027	(276,866)	**149,161**
Information and Communication Technology	228,750	(206,336)	**22,414**	206,936	(202,746)	**4,190**
Textbooks	19,401	(19,401)	-	19,401	(19,401)	-
Leased Assets	32,674	(16,366)	**16,308**	29,272	(16,856)	**12,416**
Library Resources	95,284	(95,043)	**241**	95,284	(94,907)	**377**
	1,069,099	(783,899)	**285,200**	1,040,403	(755,648)	**284,755**

11. Accounts Payable

	2024 **Actual** **$**	**2024** **Budget (Unaudited)** **$**	**2023** **Actual** **$**
Creditors	9,693	8,173	54,622
Accruals	7,907	3,611	7,132
Employee Entitlements - Salaries	56,520	40,552	49,023
Employee Entitlements - Leave Accrual	4,467	9,637	3,765
	78,587	61,973	114,542
Payables for Exchange Transactions	78,587	61,973	114,542
	78,587	61,973	114,542

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Income in Advance	1,000	6,500	-
Grants in Advance - Ministry of Education	-	-	14,007
	1,000	6,500	14,007

13. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	103,343	52,360	95,980
Increase to the Provision During the Year	16,889	16,900	16,403
Use of the Provision During the Year	-	-	(10,450)
Other Adjustments	1,129	-	1,410
Provision at the End of the Year	121,361	69,260	103,343
Cyclical Maintenance - Current	69,969	62,262	55,521
Cyclical Maintenance - Non current	51,392	6,998	47,822
	121,361	69,260	103,343

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

14. Finance Lease Liability

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
No Later than One Year	10,263	7,751	7,381
Later than One Year and no Later than Five Years	6,781	9,557	6,320
Future Finance Charges	(695)	-	(1,001)
	16,349	17,308	12,700
Represented by			
Finance lease liability - Current	9,713	7,751	6,657
Finance lease liability - Non current	6,636	9,557	6,043
	16,349	17,308	12,700

15. 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 $
Classroom Toilet Refurbishment LSC	220206	26,882	-	(26,882)	-	-
Site Boundary Improvements	240184	23,500	-	(22,561)	-	939
Blk B Replace Roof Covering	245575	-	54,149	(54,149)	-	-
Replace External Doors	245582	-	29,950	-	-	29,950
Totals		50,382	84,099	(103,592)	-	30,889
Represented by:						
Funds Held on Behalf of the Ministry of Education						30,889
Funds Receivable from the Ministry of Education						-

2023	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Playground Development	222894	(550)	-	550	-	-
Classroom Toilet Refurbishment LSC	220206	26,450	-	432	-	26,882
Ventilation	235232	(809)	(676)	1,485	-	-
Site Boundary Improvements	240184	-	67,000	(43,500)	-	23,500
Totals		25,091	66,324	(41,033)	-	50,382
Represented by:						
Funds Held on Behalf of the Ministry of Education						50,382
Funds Receivable from the Ministry of Education						-

16. Related Party Transactions

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

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

17. Remuneration

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	73,890	3,590
Leadership Team		
Remuneration	252,271	129,181
Full-time equivalent members	2.15	1.00
Total key management personnel remuneration	326,161	132,771

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1
The total value of remuneration paid or payable to the Principal was in the following bands:

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	90 - 100
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

Principal 2
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	-	30 - 40
Benefits and Other Emoluments	-	-
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	1.00	1.00
110 - 120	1.00	0.00
	2.00	1.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	$0	$0
Number of People	0	0

19. 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.

20. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of $511,523 (2023: $74,136) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Site Boundary Improvements	9,710
Replace External Doors	37,212
Classroom Toilet Refurbishment LSC	464,601
Total	**511,523**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15

(b) Operating Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash and Cash Equivalents	223,668	240,023	409,630
Receivables	63,281	43,042	55,269
Investments - Term Deposits	143,177	37,659	38,924
Total financial assets measured at amortised cost	430,126	320,724	503,823

Financial liabilities measured at amortised cost

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Payables	78,587	61,973	114,542
Finance Leases	16,349	17,308	12,700
Total financial liabilities measured at amortised cost	94,936	79,281	127,242

22. Events After Balance Date

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

23. Comparatives

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

Education Services.
Dedicated to your school

Pomare School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Daphne Harrison	Presiding Member	Elected	Sep 2025
Sherilyn Hall	Principal	ex Officio	
Erica Tupo	Parent Representative	Elected	Sep 2025
Sharn Sutherland	Parent Representative	Elected	Sep 2025
Kara Schomaker	Parent Representative	Elected	Sep 2025
Twiggy Johnston	Parent Representative	Elected	Sep 2025
Herena Meteka	Staff Representative	Elected	Sep 2025

Pomare School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of $1,396 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Pomare 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.

2024 Statement of Variance

Strategic Goal One: Whanaungatanga

Build relationships by strengthening ties between our school whānau and wider community by:

- Increasing whānau engagement in school activities
- Ongoing community consultation
- Students serving and being seen in the local community

Core outcomes to be achieved through our PRIDE values:

- PERSEVERANCE: we use a variety of ways to connect with our wider community
- RESPECT: we value and honour what each member of the community has to offer
- INTEGRITY: we focus on equity and excellence for all
- DIVERSITY: we value the identity, culture and language of all learners
- EMPATHY: we listen to our learners

Link to Board Primary Objective	Links to Education requirements
All of section 127 (1) applies	NELP priorities 1, 2, 3, 4, 5 Attendance and Engagement Strategy Wellbeing in Education Strategy Ka Hikitia - Ka Hāpitia Te Hurihanganui The Action Plan for Pacific Education 2020-2030

Strategic Actions	Specific Actions - What do you expect to see?	Reflections
Increase whānau engagement in school activities	• Parent workshops • Multiple platforms for communication to whānau and the community • Investigate an information signboard	February: We have changed assembly time to 9.15am so parents can stay and be involved. Mihi whakatau held on Wednesday 7th February to welcome new families and staff March: Meet the teacher evening and sausage sizzle was held with a good turn out from whānau. Six parents signed up to be part of a whānau team to do fund raising for the school. Teachers are using Class Dojo to share learning and communicate with whānau April: Teachers are continuing to use Class Dojo, with increasing uptake from parents – Herena went through the process of linking parents with the rest of the staff as there had been some problems with this last term.

		Grandparent/whānau day was held on the last day of term. We had over 30 whānau members join us – first in the classrooms (in Ngā Manu groups) where students shared some of their 'ko wai au?' learning. This was followed by our Ngā Manu challenge which adults and children completed together, then shared kai in the hall. The feedback from whānau was positive and the tamariki enjoyed the process as well. We have had a couple of parents ask to volunteer in classes, which we have accepted – police vets are being undertaken before they start June: A group of parents travelled with our senior students to the NZSO performance. Georgina's mum came into school to demonstrated spinning and knitting to the classes. This was well received by all. A group of parents helped with food preparation for the Matariki hangi and awe had a great turn out at the Matariki whānau evening. Whānau enjoyed the classes sharing their learning about Matariki and everyone got to look through a telescope at the moon, provided by the Wellington astrological society. The Skool Loop app was introduced, with opportunity provided for parents to download the free (zero data) app. This will help with ease of communication between eh school and whānau. July: 32 families have now signed up for Skool Loop and whānau are beginning to use it to report absences, which is great. August Parent helper notices were sent out for upcoming trips with positive up-take by parents. Whānau were invited to join our Tongan language week celebrations. September Around 70 people attended the Pomare's Got Talent final and Maths evening. There was a lovely positive vibe and lots of good learning. We had plenty of parent helpers for both the Dodgeball and the Finding Nemo trip which is really encouraging. November The school disco, held on 5th November, was a huge success. A group of parents helped with set-up and ran a tuck shop. Students paid a gold coin to enter and were given a glow band. Feedback from students and whānau was very positive.
Ongoing community consultation	• Develop connections with mana whenua • Involve local cultural groups in language week learning • Two multicultural gatherings per year	March: At the meet the teacher evening, parents were asked to complete a questionnaire around how they felt the school was doing in terms of student wellbeing and learning. A good number of parents filled in the questionnaire, with primarily positive responses. June: Whānau gave feedback on the new logo concept drawings and completed the Health Consultation questionnaire. The logo concept will be tweaked in response to the feedback received. September During the Maths evening feedback from parents was sought, around what they want their children to

		learn in Maths – the overwhelming response was that they want the basics taught well. This will be taken into consideration when planning for Maths in 2025
Students serving and being seen in the community	• Students explore local businesses and entities • Walking school bus • Actively seek out service opportunities in the community	March: A couple of parents have offered to help with a walking school bus, but this has not progressed any further as we need more volunteers for it to be successful. June We supported Pink Shirt Day as a school. The splashes of pink around the school highlighted the anti-bullying message and lifted everyone's spirits on a cold, dull day. July: Our HuttFest group, The 15 Stars of Pomare, performed at HuttFest to rave reviews. The group is small in numbers but big in heart and sound output. Many staff and whānau attended to support them. August: We were hoping to be part of the opening of the revamped playground (over the road from the shops). Unfortunately we have heard nothing back. September: Six students and the principal attended the opening/blessing of the new houses at 147 Reynolds Street on Friday 23rd August. The students represented the school well, demonstrating our school values. We have been asked to provide some student work to go in new sign boards that are being put up in Walter Nash Park, as a 'storyboard hikoi'. This will be an on-going connection for us, as the boards' contents will change regularly. We have talked with Kainga Ora about doing welcome packs for new families moving into the houses being built, and being involved in future blessings of new homes October: A group of 13 students and our DP attended the opening of the Storyboard Hikoi at Walter Nash Park. We were going to take a group of children to the open day at Pomare Community House, but we were not able to do so in the end, due to a large tangi and the weather

Strategic Goal Two: Manaakitanga

Be kind and provide an inclusive environment that upholds the mana of students, staff and whānau

- Implement an effective tool to support student self-regulation and behaviour
- Increased attendance and engagement of learners
- Tuakana-teina in action

Core outcomes to be achieved through our PRIDE values:

- PERSEVERANCE: we use a variety of ways to connect with our wider community

- RESPECT: we respect each persons' views, even if we disagree with them
- INTEGRITY: we focus on equity and excellence for all
- DIVERSITY: we value the identity, culture and language of all learners
- EMPATHY: we listen to our learners

Link to Board Primary Objective	**Links to Education requirements**
All of section 127 (1) applies	NELP priorities 1, 2, 3, 4, 5 Attendance and Engagement Strategy Wellbeing in Education Strategy Child and Youth Wellbeing Strategy Ka Hikitia - Ka Hāpitia Te Hurihanganui The Action Plan for Pacific Education 2020-2030 Learning Support Action Plan 2019-2025

Strategic Actions	**Specific Actions - What do you expect to see?**	**Reflections**
Implement an effective tool to support student self-regulation and behaviour	• Refresh PB4L or find and implement another tool that is more effective for our students • Introduce Restorative practices as another tool to support students' behaviour • Use Zones of Regulation across the school to help students understand and manage their feelings	February: At our teacher only day, staff looked at the values as the R has been changed to 'Respect – whakaute' New posters have been created to be put up in each classroom The PB4L expectations matrix was revisited and a copy has been put up in each classroom New Gold Cards have been created with 'tear-off' portion to go home to parents. April: Principal and DP met with PB4L facilitators form the MOE to talk about how we can give PB4L a reboot. The discussion included changing the name from PB4L (positive behaviour for learning) to PC4L (positive culture for learning). Over the term, staff have been working together to revitalise PB4L (PC4L) in our school. The values have been coloured and an icon created to go with each, to raise their profile in the school. These have been printed and put up on display in each classroom and other key spaces in the school. The behaviour matrix has been revamped and simplified and the elements from the matrix are being taught each day in a 10 minute PB4L slot in each classroom. The DP has created a weekly Google slide, for teachers to use as a prompt for this teaching and learning. The principal and DP visited Koraunui School to learn more about how they implement PB4L without a focus on rewards. This was interesting learning and will be further discussed with staff. Senior leaders have begun doing a skit in their assemblies to highlight an element of the behaviour matrix. This has been well received by the other students. Staff have been asking for support with students who have not managed to stay regulated. The principal and DP have met with Cath Forster (Restorative Practices facilitator) to discuss implementing restorative practices from next term, to support staff and students with this area of

		behaviour management. May: On-going discussions and tweaking of PB4L processes continue. Daily (10 minute) PB4L sessions in class – teaching the value of the week, and what that looks like. A long-term plan has been developed to ensure all elements in the behaviour matrix are covered at least once each year. June: First Restorative Practices PD session attended by all but 1 staff member. This was enjoyed by all and we can see great potential for its implementation once the PD has been completed – two more session in September. New PC4L display in the corridor making the values much more prominent. Revamped expectations matrix now in values' colours and in every classroom and other key spaces in the school. October: We had a second session of Restorative Practices PD towards the end of Term 3 with lots of practical tools to use when supporting students to make things right. This term we have had a whole staff in-house professional development session led by our DP, where we looked at how relational we are, and then how to turn 'telling' into questions that allow the student to take ownership of their choices. We discovered that this can be quite complicated. Teachers continue to use the weekly PC4L (PB4L) Google slide, that focuses on one of the values, and a specific action in the Schoolwide Behaviour Matrix, as a provocation for their 10 minute a day PC4L teaching slot. A recent survey of our PB4L implementation showed that the students know the values well, now, including what they look like in practice, and they are being used across the school and across the day, in a breadth of different contexts.
Increased attendance and engagement of learners	• Walking school bus • Regular sharing of learning with whānau • Rangatahi programme	February: As part of planning for the year, we included daily (Mon-Thurs) whole school fitness. April: Attendance has been up and down. It remains a focus as a puzzle for staff to work on. June: Staff discussed the possibility of recognising students who are attending 90% of the time or more (the government target). We know this is not something children can control. However, if we also communicate this plan to parents, it could be a good incentive for them too. Our Samoan Language Day celebration was a great experience for all tamariki. These sorts of days are fun learning opportunities that students don't want to miss out on. July: We acknowledged the students who attended school at least 90% of Term 2, with a certificate in our final assembly. I mentioned this in the last newsletter of Term 2, so parents are aware of what we have done. September: We combined Ngā Manu groups and topic learning this term. Wednesday afternoons were a

		rotation, where students got to work with different teachers, in their Ngā Manu groups to complete visual art projects for the school hallways. This has been particularly engaging and Wednesdays have become our highest attendance day. Monday, which now homes Ngā Toi Whakaari (kapa haka) is our second most popular day. These opportunities for working across the school add engagement and incentive to attend. Pomare's Got Talent, at lunch times in the winter months, has had a positive effect on student engagement
Tuakana-teina in action	• House groups - Ngā Manu Groups • Student leaders	Febraury: At the January teacher only day, we set up a plan for Ngā manu groups. Students have been placed into four vertical groups to encourage tuakana teina. Four senior students were voted by their peers to be the student leaders of these groups, alongside a teacher. April: Ngā manu groups happening fortnightly. Students are developing logos for their birds Student leaders have been running every second assembly, very successfully. We are seeing more ad-hoc tuakana-teina happening in the playground and around the school. Teachers are actively acknowledging this with Gold Cards. June: Daily fitness in Ngā Manu groups allows older students lots of opportunities to support their younger peers. Older students now helping with PMP. This allows students who might not normally have a chance to practice leadership, to do so and is working really well July: We are trialing fitness in class groups with student leaders supporting the students as organisation was taking too long each day. Student leaders are continuing to lead every second assembly, with classes leading the alternate assemblies – this gives leadership opportunities to a wide group of students. Senior students helping with PMP is continuing successfully August: Ngā Manu groups for topic learning (see above) provides opportunities for older and younger students will work together and support one another. Some of the artworks will be collaborative pieces, further extending opportunities for tuakana-teina. September: Older students supporting younger students in art continues We have instigated room monitors for wet lunches – senior students to work in the two junior rooms. October: The year 1-3 students attended a show at Little Theatre. Students were in mixed groups so the older children could support the younger children. This worked very well, and enabled staff and parent helpers to be guides on the side as the students helped one another. Art rotations have continued to happen in Ngā Manu groups, and the older students have worked well to support the younger students with their art. Te Wiki o te reo Māori rotations also worked in mixed groups – again to allow/support tuakana-teina.

Strategic Goal Three: Matauranga

Unleash our learner's potential by providing an innovative curriculum, differentiated to meet their needs and interests.

- A comprehensive structured literacy programme that caters effectively for years zero to six.
- Maintain and further embed inquiry practices (DMIC) in Maths
- Students and whānau upskilled in digital competency and cyber-safety

Core outcomes to be achieved through our PRIDE values:

- PERSEVERANCE: all learners will be supported to find the most effective approach for their learning
- RESPECT: we ensure all learners know they can be successful and support them to reach their full potential
- INTEGRITY: all learners and teachers set high expectations
- DIVERSITY: we identify and eliminate barriers that impact a learner's environment
- EMPATHY: we provide differentiated and accelerative programmes

Link to Board Primary Objective	**Links to Education requirements**
All of section 127 (1) applies	NELP priorities 1, 2, 3, 4 Te Mātaiaho and The Common Practice Model Attendance and Engagement Strategy Wellbeing in Education Strategy Ka Hikitia - Ka Hāpitia Te Hurihanganui The Action Plan for Pacific Education 2020-2030 Learning Support Action Plan 2019-2025 New Zealand Disability Strategy

Strategic Actions	**Specific Actions - What do you expect to see?**	**Reflections**
A comprehensive structured literacy programme that caters effectively for years zero to six.	• Find best structured literacy programme for our students • Investigate centrally funded PLD for Structured Literacy • Invest in resources to support	Januray TOD: Discussion around what is currently being used – Hegarty across the school, Liz Kane for students below level 17 on the colour wheel. Suitable spelling programme to be identified February: The Kahui Ako is providing more PD around structured literacy through our RTLB service, which I have opted

	Structured Literacy	us into. What it will look like is still being worked on by the team. Praneel and I will be meeting with Amy, a Better Start Literacy facilitator, on 3rd April, to find out what they have to offer. This is the MOE funded structured literacy programme, so we felt it was worth looking at, as we get the accompanying readers for free. April: The Kahui Ako PD around structured literacy through our RTLB service is almost ready to begin. We are opting into the option where an RTLB works alongside individual teachers to support their effective implementation of structured literacy at the level they are teaching. Praneel and I met with Amy, a Better Start Literacy facilitator, on 3rd April. The PD is very involved and a lot of work for staff, so we are 'sitting' on this for now, as the support form RTLB will be sufficient work at this stage. June: Four staff members attended structured literacy training days facilitated by RTLB for the Kahui Ako. This was foundation work and will be followed up by a second day in term 3. Staff meeting on 24 June with RTLB to discuss where students are at and help identify next steps for one-on-one Structured Literacy mentoring July: All teachers will attend a second structured literacy training day this term, facilitated by RTLB for the Kahui Ako. One-on-one observation/mentoring sessions are booked for each classroom teacher for week 4. This came out of the staff meeting facilitated by RTLB on 24 June August: Observations by RTLB have been done with feedback to come Year 1-4 teachers and Fiona went to the Structured Literacy Kahui Ako PD day on 20 August. Praneel, Olivia and Suzanne will attend the second session for older students on 27 August September: All staff have now attended a Structured Literacy one-day workshop (most have attended 2). RTLBs have observed all teachers and have modelled a writing session in 3 classes. The last class will be covered next week. October: All teachers have now been observed and had a lesson modelled to them by RTLB. We are waiting on RTLB to reach out to teachers re next steps.
Maintain and further embed inquiry practices (DMIC) in Maths	• DMIC (Maths inquiry practice) parent evenings • Continue DMIC mentoring & PLD programme • Upskill new staff members in DMIC	January: Dates for mentor sessions set for term 1. Teaching and learning materials have arrived, and teachers are beginning to teach this from week 2 April: We had a DMIC mentor in school on 6 March, but only Bex was here. He did work with her on using DMIC with new entrants, which she found helpful. Our next round of DMIC mentoring session is Thursday 28th March, which we hope will be able to include the rest of the teachers. I now have dates for term 2, which includes an after school PD session where we will look further at analysing assessments with a DMIC lens.

		We had our DMIC mentor in school on Thursday 28th March, and he worked with all the teachers except Bex as it was her day off. Unfortunately this was his last session as he is leaving the DMIC team There will be two mentor sessions and an after school PD session in Term 2, where we will look further at analysing assessments with a DMIC lens. We also will be looking into using the new Conceptual Starter Booklets, as these look like they will help 'plug the gaps' where student number knowledge is lacking. June: Jason, our DMIC mentor has stayed with the team, and we have had two sessions with him so far this term. Third session is booked for Wednesday 3 July (week 10). Jason led a staff meeting on 18 June, where he unpacked the new Conceptual Starter Booklets and how to use these with our students. These booklets align with the refreshed curriculum (Te Mātaiaho) and provide activities to start maths session with, to help students develop the underlying concepts needed to be successful in maths. July: Three more mentor sessions and another staff meeting are book for Term 3. Teachers now have access to an online resource bank for DMIC, which provides extra materials to enhance teaching and learning August: This continues - we are waiting to see if DMIC will be classed as structured Maths moving forward September: The maths evening was an opportunity to share our processes with parents. Teachers are using inquiry practice in Maths, even when not using the DMIC lessons. October: We will be finishing with DMIC at the end of the year, as we take up Prime Maths – one of the programmes provided by the MOE in response to the government directives and the refreshed curriculum.
Students and whānau upskilled in digital competency and cyber-safety	• Cyber-safety programmes explored – e.g. Our Kids Online • Update cyber-safety agreements • Monitor use of devices in classrooms	January: Discussed at Staff only day. Principal and DP investigating possible programmes June: We are looking at possible programmes/tools to support whānau in this area too July: Three new laptops have been donated to the school by Taka Trust for the TAs to use. August: Three new laptops are now available for TAs to use. Room 7 iPads have been regrouped and upgraded to include Google Chrome for research and the students in Room 7 and have been practising coding using 'Scratch' September: Senior students have been learning how to use Canva to create posters for their gala.

2024 ANNUAL TARGETS

Achievement Target 1: Raise the achievement of our 2024 Year 5 and 6 students in Mathematics from an achievement rate of 31% working at or above the expected level to over 40% working at the expected level or above.

Background

At the end of 2023, 24 (69%)of our year 4 and 5 students were working below or well below the expected level for their year group in Mathematics. Only 8 out of 32 (31%) were working at the expected level. 2024 will be the fourth year DMIC being used for Maths instruction at Pomare School. We have been fortunate enough to be able to continue the professional development journey to upskill our teachers, including two new staff members to support our students with their Maths learning. Using the DMIC approach has been successful in building student confidence and motivation in Maths. It has also had a significant impact on teacher practice, ensuring that our pedagogy is culturally and socially relevant to our tamariki, and our content teaching is pitched at the appropriate curriculum level. In 2023 there was a large increase in the number of new students to the school, especially in the upper year levels, and many of these students came to us with poor Maths efficacy and achievement. Our aim is to raise the achievement of all students, but especially those who are new to Pomare School, by continuing to upskill teachers in how to best support Maths learning with a culturally responsive lens.

Actions	Reflections
• Continue to extend our skill in teaching mathematics by: - extending our content knowledge - upskill new staff in the use of the DMIC model - expanding on our understanding of the DMIC philosophy - especially that of ensuring our lessons are culturally and socially relevant to our tamariki - ensuring we capture mathematical language in our lessons - streamline lessons for more content coverage - teach mathematics daily - contexts reflect Local Curriculum - adapted as necessary from DMIC books • Assess progress with accuracy using DMIC assessment tasks alongside asTTle Maths, PACT, Maths rubric, Basic Facts testing, and JAM (number only) for juniors • use assessment data to review progress at the end of Term 2	• DMIC mentorship has continued. However, the mentor has been absent due to illness on a number of occasions this year, and a high level of illness in our staff means this has not been as consistent as we would have hoped. • Introduction of the Basic Concepts DMIC books has been helpful – this gives a tool for teachers to use to 'plug gaps' in student learning as part of a starter. • Accurate assessment has remained challenging as the DMIC assessments are not easy to align with the current curriculum. • Assessment data analysed at end of Term 2. However, following the DMIC schedule makes it difficult to go back and revisit areas of confusion • New Entrant data shows that learning through DMIC (strands) has had a positive impact on student number knowledge

Outcomes

This has been a challenging year for our year 5/6 class as they have had a beginning teacher, who has only just begun her DMIC journey, and for three

terms lessons were interrupted by a student with self-regulation challenges. On top of this, 8 new students were added to the class over the first half of the year. Five of these students were already below expectation in Maths when they arrived. This cohort of year 5/6 students also includes 3 ORS funded students and 3 others with diagnosed learning challenges.
As a result of these challenges we have not been able to achieve our target.
Term 4 assessment data shows that 22 out of 31 students are below expected levels.
This means that only 29% (9/31) of year 5/6 students are working at or above their expected level. We have *not* met this target.

Achievement Target 2: Raise the achievement of Year 4 to 6 students in Writing from an achievement rate of 16% at or above the expected level to over 25% at or above

Background
The junior school has been using Structured Literacy to support their writing and this has resulted in positive achievement levels in our year 1-2 students. However, many of our year 3-5 students in 2023 were still working at early Level 1 of the curriculum in writing at the end of the year. Reading results were much more positive. Analysis of the data identified that it is the surface features (sentences, punctuation and spelling) that have held back the writing achievement of our senior students. As a result we will have a focus on these areas in 2024, as we believe this will help with automaticity and support students to raise their writing achievements.

Actions	Reflections
• Teachers will undergo PD around teaching sentence format and structures. • Continued work on how to effectively use "The Code" to teach spelling in the senior school. • Daily writing instruction that is integrated into other learning so it has a relevant purpose for the students • Writing will occur on a daily basis • asTTle writing assessment and moderation in Term 1 - to identify gaps and set goals; and in Term 3 • Check in with targets daily. • Writing conference with each target at least twice a week.	• Writing PD provided by RTLB (through Kahui Ako) aligned to structured literacy has included sentence format and structure – includes staff meetings, observations and modelled lesson for each teacher • Use of Code assessments. • Writing instruction occurring daily, with solid links to inquiry learning (such as cultural celebrations described, recount of Matariki celebration) • asTTle writing assessments in term 1, 3 and 4. Moderation as a whole school and with a buddy has occurred for each of these assessments • TAs assigned to classes working with more able students so teachers can focus on target students, then TAs support target students to continue with learning from the teacher.

Outcomes

At midway through 2024, only 21% of our year 4-6 students were working at or above their curriculum level in writing. Teachers then received professional development and support from our RTLB service to enhance their teaching of writing, aligned with a structured approach to teaching writing.
In term 4, 15 out of 45 students tested are working at or above their curriculum level in writing – one is well above. This means we have raised our achievement level to 33% at or above in writing – We have successfully met our target.

Achievement Target 3: Students' sense of wellbeing will increase so that less than 10% of students will score a 1 or 2 (out of 5) on any area of the wellbeing survey.

Background
2023 was a year of change that affected the wellbeing of both students and staff. An influx of students from other schools, who presented with behavioural concerns, along with a steep increase in the number of students starting school with special needs and trauma, meant staff were stretched and behaviours, particularly in the playground were of concern. In 2023 there were 8 stand downs and 2 suspensions - one of which resulted in the student being excluded. This is an unacceptably high level and we want to work with these students to support their ability to self-regulate so that behaviours of this level diminish and well-being increases.

Actions	Reflections
• Identify Tier 2 and 3 students - include tier in learning support register • Class treaties develop in first week of Term 1, visible in classrooms • Undergo PD around Trauma Informed Practice • Undergo PD around Restorative practices • Revamp PB4L or find another tool that works better for our students • Raise the profile of our school values around the school and in the classroom so that staff and students know them, and what they look like in different settings - they become lived! • Use these values alongside restorative chats when addressing inappropriate behaviours - shared understanding and use of tools	• Learning support register established by SENCo and students discussed at fortnightly learning support hui • Teachers created class learning support registers which also identified tier 2 and 3 students – these were updated termly • Trauma informed practice PD was begun but abandoned, as many staff members found this overly confronting and detrimental to their wellbeing • PB4L revamp – rebranded as PC4L (positive culture for learning). Included revamping the PRIDE values – R changed from responsibility to Respect in response to whānau feedback. • Behaviour matric simplified and refreshed • Daily PB4L teaching session in each class – focus on a value and element in the behaviour matrix • Use of values when discussing behaviours with students • Restorative Practices PD begun – creating a shared understanding and scripts for talking when dealing with behaviours so we all give the same message • We have worked closely with MOE to support our students with severe behaviours

Outcomes
Over the past two years we have had an influx of students with moderate to severe behaviour needs. This has been disruptive to learning and has negatively affected student and staff wellbeing. At the beginning of 2024, we began a revamp of PB4L across the school, particularly in relation to our values. These had been updated and has been taught in classrooms on a daily basis – with a focus on one value and corresponding element on our behaviour matrix. This has meant that the values are now being 'lived' within the school, and behaviours are much more aligned to them Students were surveyed in terms 1 and 3, to gain a picture of their sense of wellbeing at school. WE slightly altered our wellbeing survey so students could only choose from 4 options – as this meant it was clear whether a child had a positive sense of wellbeing at school or not (a 5 point scale allowed for students to 'sit on the fence') In Term 1, 21.2% of student scored a 1 or 2 for their overall wellbeing score, with each area scoring a 1 or 2 as follows: • How happy are you about being at school, most of the time? – 19.5% • Do you feel teachers listen to you when you have a problem? – 17% • Are people kind to each other at Pomare School? – 28% • Do you feel safe at school? – 24.5% • Do you feel like you belong (have friends) at Pomare School? – 17% Term 3 results were a huge improvement, with only 3% of students having scored a 1 or 2 overall. This means that 97% of the students who were surveyed have a high sense of wellbeing. Scores for each area were as follows • How happy are you about being at school, most of the time? – 6% (94% feel happy at school most or all of the time) • Do you feel teachers listen to you when you have a problem? – 4% (96% feel they are listened to most or all of the time) • Are people kind to each other at Pomare School? – 1% (99% feel most students are kind to each other most or all fo the time) • Do you feel safe at school? – 4% (96% feel safe at school most or all of the time) • Do you feel like you belong (have friends) at Pomare School? – 2.5% (97.5% feel they belong most or all of the time) This is a significant improvement over the term 1 data and we have met our target.

Principal: Sherilyn Hall **Signature:** Sellrlall **Date:** 10 February 2025

Board (Presiding Member): Daphne Harrison **Signature:** **Date:** 10 February 2025