

# **PONSONBY PRIMARY SCHOOL**

## **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

**School Directory**

**Ministry Number:** 1446

**Principal:** Sanjay Rama

**School Address:** 44 Curran Street, Herne Bay

**School Postal Address:** 44 Curran Street, Herne Bay, Auckland, 1011

**School Phone:** 09 376 3568

**School Email:** office@ponsprim.school.nz

**Accountant / Service Provider:**

**Education Services.**  
*Dedicated to your school*

# PONSONBY PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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# Ponsonby Primary School

## Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.


The School's 2022 financial statements are authorised for issue by the Board.

Lisa Crooke  
Full Name of Presiding Member

  
Signature of Presiding Member

26/06/2023  
Date:

Sanjay Rama  
Full Name of Principal

  
Signature of Principal

26/6/23  
Date:

**Ponsonby Primary School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,589,170	3,410,440	3,476,176
Locally Raised Funds	3	465,731	419,700	458,871
Interest Income		5,537	750	1,762
		<b>4,060,438</b>	<b>3,830,890</b>	<b>3,936,809</b>
<b>Expenses</b>				
Locally Raised Funds	3	149,762	98,000	91,225
Learning Resources	4	2,412,334	2,033,260	2,386,600
Administration	5	211,168	172,833	163,020
Finance		1,430	3,000	2,251
Property	6	1,181,255	1,603,206	1,143,768
Loss on Disposal of Property, Plant and Equipment	11	275	-	29
		<b>3,956,224</b>	<b>3,910,299</b>	<b>3,786,893</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>104,214</b>	<b>(79,409)</b>	<b>149,916</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>104,214</b>	<b>(79,409)</b>	<b>149,916</b>

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

**Ponsonby Primary School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		769,350	481,519	609,551
Total comprehensive revenue and expense for the year		104,214	(79,409)	149,916
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	9,883
<b>Equity at 31 December</b>		873,564	402,110	769,350
Accumulated comprehensive revenue and expense		873,564	402,110	769,350
<b>Equity at 31 December</b>		873,564	402,110	769,350

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

**Ponsonby Primary School**  
**Statement of Financial Position**  
As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	499,148	95,393	477,582
Accounts Receivable	8	195,069	151,112	156,093
GST Receivable		14,688	12,909	7,469
Prepayments		7,210	1,775	5,616
Inventories	9	7,500	-	-
Investments	10	200,000	300,000	150,000
Funds Receivable for Capital Works Projects	16	49,574	-	1,350
		<u>973,189</u>	<u>561,189</u>	<u>798,110</u>
<b>Current Liabilities</b>				
Accounts Payable	12	198,465	266,630	191,194
Borrowings	13	9,652	9,652	9,652
Revenue Received in Advance	14	64,500	2,655	-
Provision for Cyclical Maintenance	15	165,858	47,184	87,568
Finance Lease Liability	16	14,601	51,780	12,559
Funds held for Capital Works Projects	17	27,710	-	9,509
		<u>480,786</u>	<u>377,901</u>	<u>310,482</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>492,403</u>	<u>183,288</u>	<u>487,628</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	490,533	362,943	433,176
		<u>490,533</u>	<u>362,943</u>	<u>433,176</u>
<b>Non-current Liabilities</b>				
Borrowings - Due beyond one year	13	2,413	21,717	12,065
Provision for Cyclical Maintenance	15	82,323	107,823	136,661
Finance Lease Liability	16	24,636	14,581	2,728
		<u>109,372</u>	<u>144,121</u>	<u>151,454</u>
<b>Net Assets</b>		<u>873,564</u>	<u>402,110</u>	<u>769,350</u>
<b>Equity</b>		<u>873,564</u>	<u>402,110</u>	<u>769,350</u>

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

**Ponsonby Primary School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		632,501	523,160	586,914
Locally Raised Funds		459,932	442,100	400,057
International Students		67,800	-	51,600
Goods and Services Tax (net)		(7,219)	-	5,439
Payments to Employees		(471,637)	(427,960)	(362,667)
Payments to Suppliers		(482,099)	(548,491)	(460,482)
Interest Paid		(1,430)	(3,000)	(2,251)
Interest Received		5,271	750	1,153
Net cash from/(to) Operating Activities		203,119	(13,441)	219,763
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(101,307)	(85,169)	(8,931)
Purchase of Investments		(200,000)	-	(150,000)
Proceeds from Sale of Investments		150,000	-	300,000
Net cash from/(to) Investing Activities		(151,307)	(85,169)	141,069
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	9,883
Finance Lease Payments		(9,874)	(12,701)	(47,125)
Loans Received		-	(9,652)	(9,652)
Repayment of Loans		9,652	-	-
Funds Administered on Behalf of Third Parties		(30,024)	-	(52,712)
Net cash from/(to) Financing Activities		(30,246)	(22,353)	(99,606)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>21,566</b>	<b>(120,963)</b>	<b>261,226</b>
Cash and cash equivalents at the beginning of the year	7	477,582	216,356	216,356
<b>Cash and cash equivalents at the end of the year</b>	7	<b>499,148</b>	<b>95,393</b>	<b>477,582</b>

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

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

# Ponsonby Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Ponsonby Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.



*Useful lives of property, plant and equipment*

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

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

*Recognition of grants*

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

**c) Revenue Recognition**

**Government Grants**

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

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

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

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

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

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

**Depreciation**

Property, plant and equipment 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:

Buildings	33 years
Furniture and Equipment	4-15 years
Information and Communication Technology	3-4 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

**k) Intangible Assets**

*Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

**l) Impairment of property, plant, and equipment and intangible assets**

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

*Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on 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 the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

**m) 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.

**n) Employee Entitlements**

*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

*Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

**o) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

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

**p) 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.

**q) 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.

**r) 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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.

**s) Provision for Cyclical Maintenance**

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

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

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

**t) 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.

**u) 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.

**v) 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.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	673,683	523,160	591,757
Teachers' Salaries Grants	1,928,023	1,500,000	1,935,381
Use of Land and Buildings Grants	985,501	1,387,280	949,038
Other Government Grants	1,963	-	-
	<b>3,589,170</b>	<b>3,410,440</b>	<b>3,476,176</b>

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	216,065	181,500	182,624
Fees for Extra Curricular Activities	103,963	87,200	89,311
Trading	5,239	4,000	3,878
Fundraising & Community Grants	137,164	147,000	131,458
International Students	3,300	-	51,600
	<b>465,731</b>	<b>419,700</b>	<b>458,871</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	76,221	52,000	53,856
Trading	(608)	6,000	4,246
Fundraising & Community Grant Costs	73,749	40,000	30,039
International Students - Other Expenses	400	-	3,084
	<b>149,762</b>	<b>98,000</b>	<b>91,225</b>
	<b>315,969</b>	<b>321,700</b>	<b>367,646</b>

*Surplus for the year Locally raised funds*

During the year the School hosted no International students (2021:18)

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	99,454	103,646	77,600
Library Resources	965	2,000	1,750
Employee Benefits - Salaries	2,216,552	1,792,114	2,154,412
Staff Development	8,376	15,500	23,761
Depreciation	86,987	120,000	129,077
	<b>2,412,334</b>	<b>2,033,260</b>	<b>2,386,600</b>

## 5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,383	7,383	7,168
Board Fees	1,200	4,500	-
Board Expenses	7,847	8,000	3,115
Communication	13,456	15,850	13,895
Consumables	5,474	8,000	6,947
Operating Lease	10,494	-	6,805
Other	13,567	12,600	5,745
Employee Benefits - Salaries	135,527	100,000	104,063
Insurance	4,967	3,000	5,694
Service Providers, Contractors and Consultancy	11,253	13,500	9,588
	<u>211,168</u>	<u>172,833</u>	<u>163,020</u>

## 6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,519	13,000	10,638
Cyclical Maintenance Provision	23,952	22,000	27,639
Grounds	617	3,000	483
Heat, Light and Water	33,388	35,500	30,999
Rates	817	926	1,279
Repairs and Maintenance	21,368	34,500	21,147
Use of Land and Buildings	985,501	1,387,280	949,038
Security	2,706	4,000	2,490
Employee Benefits - Salaries	49,879	50,000	50,140
Consultancy & Contract Services	51,508	53,000	49,915
	<u>1,181,255</u>	<u>1,603,206</u>	<u>1,143,768</u>

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

## 7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	499,148	95,393	477,582
Cash and cash equivalents for Statement of Cash Flows	<u>499,148</u>	<u>95,393</u>	<u>477,582</u>

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

Of the \$499,148 Cash and Cash Equivalents \$27,710 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 2023 on Crown owned school buildings.

**8. Accounts Receivable**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	7,502	210	5,333
Receivables from the Ministry of Education	19,800	-	-
Interest Receivable	\ 875	-	609
Teacher Salaries Grant Receivable	166,892	150,902	150,151
	<u>195,069</u>	<u>151,112</u>	<u>156,093</u>
Receivables from Exchange Transactions	28,177	210	5,942
Receivables from Non-Exchange Transactions	166,892	150,902	150,151
	<u>195,069</u>	<u>151,112</u>	<u>156,093</u>

**9. Inventories**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Uniforms	7,500	-	-
	<u>7,500</u>	<u>-</u>	<u>-</u>

**10. Investments**

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	300,000	150,000
Total Investments	<u>200,000</u>	<u>300,000</u>	<u>150,000</u>



### 11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	232,453	-	-	-	(16,758)	215,695
Furniture and Equipment	171,391	78,420	(4,860)	-	(47,273)	197,678
Information and Communication Technology	3,569	29,404	-	-	(9,015)	23,958
Leased Assets	10,506	39,020	-	-	(11,744)	37,782
Library Resources	15,257	2,360	-	-	(2,197)	15,420
<b>Balance at 31 December 2022</b>	<b>433,176</b>	<b>149,204</b>	<b>(4,860)</b>	<b>-</b>	<b>(86,987)</b>	<b>490,533</b>

The net carrying value of equipment held under a finance lease is \$37,782 (2021: \$10,506)

#### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	526,420	(310,725)	215,695	526,420	(293,967)	232,453
Furniture and Equipment	896,044	(698,366)	197,678	825,833	(654,442)	171,391
Information and Communication Technology	129,664	(105,706)	23,958	100,260	(96,691)	3,569
Leased Assets	79,000	(41,218)	37,782	58,229	(47,723)	10,506
Library Resources	61,969	(46,549)	15,420	59,609	(44,352)	15,257
<b>Balance at 31 December</b>	<b>1,693,097</b>	<b>(1,202,564)</b>	<b>490,533</b>	<b>1,570,351</b>	<b>(1,137,175)</b>	<b>433,176</b>

### 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	19,470	90,114	22,734
Accruals	5,383	20,795	4,668
Banking Staffing Overuse	3,500	3,610	9,815
Employee Entitlements - Salaries	166,892	150,902	150,151
Employee Entitlements - Leave Accrual	3,220	1,209	3,826
	<b>198,465</b>	<b>266,630</b>	<b>191,194</b>
Payables for Exchange Transactions	198,465	266,630	191,194
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>198,465</b>	<b>266,630</b>	<b>191,194</b>

The carrying value of payables approximates their fair value.

**13. Borrowings**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Loans due in one year	9,652	9,652	9,652
Loans due after one year	2,413	21,717	12,065
	<u>12,065</u>	<u>31,369</u>	<u>21,717</u>

**14. Revenue Received in Advance**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Overseas Students in Advance	64,500	2,655	-
	<u>64,500</u>	<u>2,655</u>	<u>-</u>

**15. Provision for Cyclical Maintenance**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	224,229	133,007	196,590
Increase to the Provision During the Year	30,715	22,000	31,343
Other Adjustments	(6,763)	-	(3,704)
Provision at the End of the Year	<u>248,181</u>	<u>155,007</u>	<u>224,229</u>
Cyclical Maintenance - Current	165,858	47,184	87,568
Cyclical Maintenance - Non current	82,323	107,823	136,661
	<u>248,181</u>	<u>155,007</u>	<u>224,229</u>

The school's 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 MOE approved property expert's knowledge of the school, and has been prepared and reviewed in the last 3 years.

**16. Finance Lease Liability**

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	17,355	51,780	13,313
Later than One Year and no Later than Five Years	26,646	14,581	2,864
Future Finance Charges	(4,764)	-	(890)
	<u>39,237</u>	<u>66,361</u>	<u>15,287</u>

**Represented by**

Finance lease liability - Current	14,601	51,780	12,559
Finance lease liability - Non current	24,636	14,581	2,728
	<u>39,237</u>	<u>66,361</u>	<u>15,287</u>

### 17. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening	Receipts	Payments	Board Contributions/ Reclass	Closing
			Balances	from MoE			
Heat Pumps Block 1A		215639	\$ 9,510	\$ -	\$ -	-	\$ -
Block 9 Decking Upgrade		231665	(1,350)	(1,864)	(4,335)	(5,175)	-
Major Classroom Upgrades		235015	-	452,700	(4,436)	(7,650)	-
Electrical Works		235011	-	60,750	(502,274)	-	(49,574)
Totals			8,160	511,586	(544,085)	(12,825)	(21,864)

**Represented by:**

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

27,710  
(49,574)

	2021	Project No.	Opening	Receipts	Payments	Board Contributions	Closing
			Balances	from MoE			
Heat Pumps Block 1A		215639	\$ 9,510	\$ -	\$ -	-	\$ -
MOE/SIP Exterior Paving		222606	14,907	5,427	(20,334)	-	9,510
MOE/SIP Field Timber Deck		222605	10,451	2,423	(12,874)	-	-
MOE/SIP Shade Sails		222604	(10,634)	3,374	7,260	-	-
MOE/SIP Heatpumps		222608	4,348	2,250	(6,598)	-	-
MOE/SIP Toilet Upgrade		222602	32,288	8,539	(40,827)	-	-
Block 9 Decking Upgrade		231665	-	6,300	(7,650)	-	(1,350)
Totals			60,870	28,313	(81,023)	-	8,160

**Represented by:**

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

9,510  
(1,350)

### 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	1,200	-
Leadership Team Remuneration Full-time equivalent members	743,422 7.00	652,066 6.00
Total key management personnel remuneration	<u>744,622</u>	<u>652,066</u>

There are 5 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) that met 11 and 3 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

### Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	5.00	5.00
	<u>5.00</u>	<u>5.00</u>

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

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

\$503,000 contract for the Major Classroom Upgrades as agent for the Ministry of Education. This project is fully funded by the Ministry and \$452,700 has been received of which \$502,274 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$67,500 contract for the 1,3,8,9,10,12,13 Elec Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$60,750 has been received of which \$33,040 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

Contract for the Heat Pumps Block 1A as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,510 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the MOE/SIP Exterior Paving as agent for the Ministry of Education. This project is fully funded by the Ministry and \$77,427 has been received of which \$71,217 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the MOE/SIP Field Timber Deck as agent for the Ministry of Education. This project is fully funded by the Ministry and \$48,460 has been received of which \$42,386 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the MOE/SIP Shade Sails as agent for the Ministry of Education. This project is fully funded by the Ministry and \$34,870 has been received of which \$42,130 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the MOE/SIP Heatpumps as agent for the Ministry of Education. This project is fully funded by the Ministry and \$47,250 has been received of which \$45,000 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the MOE/SIP Toilet Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$72,539 has been received of which \$72,264 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the MOE 5YA, Various Projects as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$8,900 has been spent on the project to balance date. This project has been approved by the Ministry.

### (b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

### 23. Financial Instruments

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

#### Financial assets measured at amortised cost

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents			
Receivables	499,148	95,393	477,582
Investments - Term Deposits	195,069	151,112	156,093
	200,000	300,000	150,000
<b>Total Financial assets measured at amortised cost</b>	<b>894,217</b>	<b>546,505</b>	<b>783,675</b>

#### Financial liabilities measured at amortised cost

Payables			
Borrowings - Loans	198,465	266,630	191,194
Finance Leases	12,065	31,369	21,717
	39,237	66,361	15,287
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>249,767</b>	<b>364,360</b>	<b>228,198</b>

### 24. Events After Balance Date

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

### 25. Comparatives

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



## Independent Auditor's Report

### To the Readers of Ponsonby Primary School's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Ponsonby Primary School (the School). The Auditor-General has appointed me, Bonita Swanepoel, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 27 July 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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William Buck is an association of firms, each trading under the name of William Buck across Australia and New Zealand with affiliated offices worldwide.

\*William Buck (NZ) Limited and William Buck Audit (NZ) Limited



### **Responsibilities of the Board for the financial statements**

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to



the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



**Bonita Swanepoel**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Auckland, New Zealand

## Ponsonby Primary School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Lisa Crooke	Presiding Member	Elected	Sep 2025
Sanjay Rama	Principal	ex Officio	
Justin Edgar	Parent Representative	Elected	Sep 2022
David Dunphy	Parent Representative	Elected	Sep 2022
Joe Telford	Parent Representative	Elected	Sep 2025
Lisa Carbines	Parent Representative	Elected	Sep 2025
Michelle Moffitt	Parent Representative	Elected	Sep 2025
Scott Munday	Parent Representative	Elected	Sep 2025
Susan Robins	Staff Representative	Elected	Sep 2025
Julia Nissen	Staff Representative	Appointed	Sep 2022
		Elected	Sep 2025

## **Ponsonby Primary School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$4,820 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2022 the Ponsonby Primary School Board:

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

**No Variance to Report-** all children made progress.

The Reading Goals were attained but care will be needed to ensure that progress is maintained in 2023.

Some students did not reach cohort expectations in Maths but each child made significant progress as aspired to within our initial goal.

Our Well Being goal is particularly successful. 2023 will see the consolidation and growth of this area.

### Learning Improvement Plan 2022 Charter Targets)

These targets have come from data from the end of 2021

Our Charter Targets for 2021 are linked robustly to our strategic goals. Children have been identified from the 2021 (early 2022 data )including reading, writing and math data. Also anecdotal evidence and children's voice around children's well being.

Year 4 readers have been identified as most in need to access support, to enable them to reach curriculum expected levels in Reading. The school wide intervention register 2022 , PATs and Asttle reviews and school wide Student Agency and Student well- being reviews clearly identify the children who need to be targeted, with the aim to accelerate their progress in a sense of self and help them feel great self efficacy.

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

### Charter Target 1. Reading Year 4

#### Strategic Goals:

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

#### Specific Goal:

To ensure that the identified children are reading at expectation by the end of the year increasing critical thinking, innovation and problem solving skills.

Justification for the target students is data based on beginning of the year data. We were unable to robustly assess children at the end of 2021 so intensive testing has taken place on probable contenders as Charter Target children.

#### How and Who

Susan Robins – Senco identifying learning needs. Investigate gaps in phonological knowledge. Investigate factors correlated with literacy difficulties. Children to be monitored and tracked at senior staff / syndicate and class levels. Using ALLs literacy approach to embed further into school wide practice. Full family involvement – a genuine home family partnership.

Families will be asked to support the work at school with at home reading.

### Mid Year Reporting June 2022.

The identified children have had a successful half year. Each child has made significant progress. All are on track to reach expectations by the end of the year. The intervention has included. Steps to Literacy Project,

Susan monitoring and maintaining progress, Small class numbers, A teacher working with one focus child but using the opportunity to support others in the class.

### End of Year Reporting November 2022:

A successful array of results. The intervention has been instrumental in accelerating the progress alongside robust teaching within a smaller class number situation.

Two of the children will continue to be monitored closely when they are in Year 5.

Data with student names

<u>Name</u>	<u>Level</u> <u>FEb</u> <u>2022</u>	<u>Level</u> <u>Jun</u> <u>2022</u>	<u>Level</u> <u>Nov</u> <u>2022</u>
<u>National Student Number: 0148936665</u>	<u>Level 18</u> <u>(Expected</u> <u>Level Level 20)</u>	Level 19 On track to be on level 20 by the end of the year. Steps to literacy. Learning Support within the classroom in place.	<u>Level 20.</u> At Gold: Targeted improvement has been made but consider continuing intervention to ensure progress is maintained.
<u>National Student Number: 0148487926</u>	<u>Level 18</u> <u>(Expected</u> <u>Level 20)</u>	Six week acceleration programme with SR ensured that reading at level 20 by end of March continue to monitor	Off the Colour Wheel and at Level 2A -2 (Expectation) Pleasing progress has been made. Attitude to reading has improved. (Anecdotal evidence"
<u>National Student Number: 0154646198</u>	<u>Level 18</u> <u>(Expected</u> <u>Level 20)</u>	Now at level 20. Continue to monitor. On the Steps to Literacy Programme	Off the Colour Wheel and at Level 2A -2 (Expectation) Pleasing progress has been made. Attitude to reading has improved. (Anecdotal evidence)
<u>National Student Number: 0150279270</u>	<u>Level 16</u> <u>Expected Level</u> <u>20</u>	Working at Level 18. On track to be at expectations by the end of the year.	At Gold: Targeted improvement has been made but consider continuing intervention to ensure progress is maintained.
<u>National Student Number: 0152997499</u>	<u>Level 18</u> <u>Expected Level</u>	Now at level 20. Continue to	Off the Colour Wheel and at Level 2A -2

	<u>20</u>	monitor. On the Steps to Literacy Programme	(Expectation) Pleasing progress has been made. Attitude to reading has improved. (Anecdotal evidence)
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**Charter Target 2. Maths Year 6**

**Strategic Goals:**

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

**Specific Goal:**

To ensure identified students have moved at least three sublevels by the end of the year.

Justification for the target students is data based on end of 2020 data.

**How and Who:**

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

Our initiative working alongside Lucy Cheeseman will contribute to the planned acceleration of progress.

Lucy will Support teachers to develop subject content knowledge in mathematics promoting and enabling high expectations and challenging, problem solving scenarios underpinned by direct teaching.

Develop modern learning practices in innovative, collaborative learning environments

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

Francis Naera will monitor and possibly instigate an accelerated programme for the identified children in term 3.

The following 4 children have been identified using 2021 data or for new children initial testing. Families will be encouraged to build basic fact acquisition.

Data with student names

**Mid Year Reporting June 2022.**

Children identified have made progress but it may be appropriate to instigate an accelerated programme during the second half of the year. Francis will drive this.

**End of Year Reporting November 2022:**

Although children are just under expectation it is appropriate that they have progressed by 2 sub levels since mid year.

<u>Name</u>	<u>Level Feb</u>	<u>Level Jun</u>	<u>Level Nov</u>



	<u>2022</u>	<u>2021</u>	<u>2021</u>
<u>NZ European</u> <u>National Student Number: 0146513441</u>	<u>Below</u>	<u>3B -2</u> Still below the accelerated program will be initiated in Term 3	<u>3A 1</u> <u>Moved 2 Sub levels since the mid year reporting.</u>
<u>NZ European</u> <u>National Student Number: 0144210255</u>	<u>Below</u>	<u>3B -2</u> Still below the accelerated program will be initiated in Term 3	<u>3A 1</u> <u>Moved 2 Sub levels since the mid year reporting.</u>
<u>NZ European</u> <u>National Student Number: 0145025056</u>	<u>Below</u>	<u>3B -2</u> Still below the accelerated program will be initiated in Term 3	<u>3A 1</u> <u>Moved 2 Sub levels since the mid year reporting</u>
<u>J</u> <u>NZ European</u> <u>National Student Number: 0145336780</u>	<u>Below</u>	<u>3B -2</u> Still below the accelerated program will be initiated in Term 3	<u>3A 1</u> <u>Moved 2 Sub levels since the mid year reporting</u>

### Charter Target 3. School Wise Focus Well- Being Strategic Goals:

4. Valuing understanding and respecting various perspectives and cultural backgrounds, particularly our two bi-cultural heritage.

Creating a localized curriculum that has emphasis around cultural capability and diversity,

#### Specific Goal:

: The outcomes we are seeking for our children are **increased confidence, an ability to clarify, synthesize and be succinct and a more positive personal identity**

The outcomes we are seeking for our teachers will be exactly that of our students. We have the vision of students and teachers working alongside each other adapting, refining and embracing the notion of student's leading students.

#### The How and Who

All children's identity to be celebrated.

Continue to learn from the Col's - Tiriti O Waitangi partnership model.

### Mid Year Reporting June 2022.

The Col meeting on The 3 June our Teacher Only Day was instrumental in confirming the importance of confirming that children's identity is a very important key to being a successful and engaged learners.

The Yr 6 Cultural Toa leaders will endeavor to celebrate and embrace each culture. As a school we plan, prepare and ensure that there are many opportunities and events throughout the school year for students to take part and learn more about the wonderful array of cultures that make up PPS.



The hui /fono facilitated by our Cultural Toa Group was a successful meeting. 60 families gathered together to share in Matariki activities, and a beautiful meal. Opportunity was given for families to articulate their hopes for the future within our school. (SEe notes)

Looking at introducing a mindfulness or resilience Prog from Yrs 1 - 6 also look at the Te whare tapa whā model, physical, emotional and well being of our student.

Julia will introduce staff to Mitey, we will be allocated a professional facilitator who will be working with the staff. Start the year off around our school's values making sure we are embedding these into the classrooms.

Introducing the kindness project with Mitey

### Mid Year Reporting

The Mitey programme is proving to be a very engaging programme filtering throughout the school. Children, Teaching Staff, Support staff.

Parents have been very appreciative of this programme and have commented on the children bringing the philosophy of the Mitey programme home for discussions.

Evidence



Children's attitude and voice towards enhancing their personal wellbeing will be tracked and monitored through syndicate meetings and SLT meetings. Teachers will keep anecdotal notes as part of their expectation of building relationships with children.

The participation of the programme Mitey will complement the charter target in a robust transparent way giving us a pathway of children's development.

### End of Year Reporting Charter Target Three: November 2022:

The Cultural Toa group presented extremely well to the year 5's and were able to articulate the wonderful opportunities they had given to embrace and celebrate and embrace each culture.

#### Year 6 Leadership Presentation

The Mitey Programme has more than delivered. Our specific Goal.

We have the vision of students and teachers working alongside each other adapting, refining and embracing the notion of student's leading students.

#### Mitey Report by Julia Nissen

### Kiwi Sports

The Kiwi Sport Government funding is directly targeted to improve sporting involvement of Primary School aged children. In 2022 we received \$4820.18

The following is how the school has spent the money to increase involvement in sports at Ponsonby Primary School.

1. Venue and Transport for athletes, Cross Country and Swimming \$5,310.995
2. New Equipment \$1490.16

As well the school is, for experience days, experts in delivering the following sports - Maori games, Gymnastics, Cricket, and Basketball. In 2022 the school entered 6 netball teams, 6 teams in FlippaBall and 8 Basketball teams.

The National Ski event was canceled due to COVID 19.