PONGAROA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2962
Principal:	Sam Baxter
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PONGAROA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Pongaroa 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.

Erin Henvicksen
Full Name of Presiding Member

Samantha Baxter
Full Name of Principal

Signature of Presiding Member

Signature of Principal

27.05.2025
Date:

27.05.2025
Date:

Pongaroa 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	1,124,141	864,667	1,061,463
Locally Raised Funds	3	32,731	8,060	31,829
Interest		22,634	13,000	17,749
Gain on Sale of Property, Plant and Equipment		63,691	-	-
Total Revenue		1,243,197	885,727	1,111,041
Expense				
Locally Raised Funds	3	15,284	6,000	9,933
Learning Resources	4	723,999	526,532	683,824
Administration	5	105,895	89,640	93,927
Interest		978	702	1,344
Property	6	173,613	129,112	171,933
Other Expenses	7	166,351	195,500	175,500
Total Expense		1,186,120	947,486	1,136,461
Net Surplus / (Deficit) for the year		57,077	(61,759)	(25,420)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		57,077	(61,759)	(25,420)

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

Pongaroa 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		920,140	940,898	938,431
Total comprehensive revenue and expense for the year		57,077	(61,759)	(25,420)
Contributions from the Ministry of Education - Tu Mana Tuhono		10,148	-	-
Contribution - Furniture and Equipment Grant		-	-	7,129
Equity at 31 December		987,365	879,139	920,140
Accumulated comprehensive revenue and expense		987,365	879,139	920,140
Equity at 31 December		987,365	879,139	920,140

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.

Pongaroa School
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	8	289,318	184,547	304,675
Accounts Receivable	9	73,196	47,168	48,015
GST Receivable		14,371	243	8,865
Prepayments		6,846	4,874	3,435
Investments	10	257,441	244,724	19,712
Funds Receivable for Capital Works Projects	16	31,965	-	13,870
		673,137	481,556	398,572
Current Liabilities				
Accounts Payable	12	107,959	29,719	68,102
Revenue Received in Advance	13	-	-	1,551
Provision for Cyclical Maintenance	14	2,830	2,076	2,767
Finance Lease Liability	15	5,626	10,127	11,294
Funds held for Capital Works Projects	16	4,258	-	15,809
		120,673	41,922	99,523
Working Capital Surplus/(Deficit)		552,464	439,634	299,049
Non-current Assets				
Investments (more than 12 months)	10	-	-	236,515
Property, Plant and Equipment	11	506,110	496,027	450,867
		506,110	496,027	687,382
Non-current Liabilities				
Provision for Cyclical Maintenance	14	68,817	45,963	58,274
Finance Lease Liability	15	2,392	10,559	8,017
		71,209	56,522	66,291
Net Assets		987,365	879,139	920,140
Equity		987,365	879,139	920,140

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

Pongaroa 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		568,045	460,461	544,245
Locally Raised Funds		32,731	8,060	31,829
Goods and Services Tax (net)		(5,506)	-	(8,622)
Payments to Employees		(327,679)	(149,867)	(293,447)
Payments to Suppliers		(203,617)	(405,754)	(178,296)
Interest Paid		(978)	(702)	(1,344)
Interest Received		8,674	13,000	18,983
Net cash from/(to) Operating Activities		71,670	(74,802)	113,348
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		71,739	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(139,285)	(77,300)	(76,325)
Purchase of Investments		(1,214)	-	(11,503)
Net cash from/(to) Investing Activities		(68,760)	(77,300)	(87,828)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,129
Finance Lease Payments		(10,328)	(10,877)	(10,745)
Funds Administered on Behalf of Other Parties		(7,939)	-	(64,755)
Net cash from/(to) Financing Activities		(18,267)	(10,877)	(68,371)
Net increase/(decrease) in cash and cash equivalents		(15,357)	(162,979)	(42,851)
Cash and cash equivalents at the beginning of the year	8	304,675	347,526	347,526
Cash and cash equivalents at the end of the year	8	289,318	184,547	304,675

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.

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

1. Statement of Accounting Policies

a) Reporting Entity
Pongaroa 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 14.

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Furniture and Equipment	3-20 years
Information and Communication Technology	3-5 years
Motor Vehicles	5-8 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

l) Accounts Payable
Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

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

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

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

n) Revenue Received in Advance
Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

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

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

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

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

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

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

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

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

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

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

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

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

u) Goods and Services Tax (GST)
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	307,041	216,235	254,926
Teachers' Salaries Grants	396,711	314,810	417,750
Use of Land and Buildings Grants	124,730	88,622	115,359
Bus Income	293,596	245,000	273,428
Other Government Grants	2,063	-	-
	1,124,141	864,667	1,061,463

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	20,107	-	16,666
Fees for Extra Curricular Activities	3,275	-	5,406
Trading	251	-	570
Fundraising and Community Grants	5,798	-	1,367
Other Revenue	3,300	8,060	7,820
	32,731	8,060	31,829
Expense			
Extra Curricular Activities Costs	1,031	-	1,037
Trading	1,052	-	893
Fundraising and Community Grant Costs	2,883	-	444
Other Locally Raised Funds Expenditure	10,318	6,000	7,559
	15,284	6,000	9,933
Surplus for the year Locally Raised Funds	17,447	2,060	21,896

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	28,285	20,520	24,051
Employee Benefits - Salaries	596,682	414,810	563,848
Staff Development	13,937	20,000	12,086
Depreciation	84,062	69,902	83,132
Other Learning Resources	946	1,000	707
Minor Equipment & Repairs	87	300	-
	723,999	526,532	683,824

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	6,577	4,563	4,618
Board Fees and Expenses	3,912	6,850	4,019
Operating Leases	518	-	-
Other Administration Expenses	21,234	11,860	21,272
Employee Benefits - Salaries	56,248	49,867	47,035
Insurance	8,721	8,000	8,442
Service Providers, Contractors and Consultancy	8,685	8,500	8,541
	105,895	89,640	93,927

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cyclical Maintenance	10,606	6,640	24,058
Heat, Light and Water	7,909	10,000	9,407
Rates	3,490	3,000	3,759
Repairs and Maintenance	22,899	16,950	15,255
Use of Land and Buildings	124,730	88,622	115,359
Other Property Expenses	3,979	3,900	4,095
	173,613	129,112	171,933

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. Other Expenses

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Transport	166,351	195,500	175,500
	166,351	195,500	175,500

8. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	289,318	184,547	304,675
Cash and cash equivalents for Statement of Cash Flows	289,318	184,547	304,675

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

Of the $289,318 Cash and Cash Equivalents, $4,258 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.

9. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	545	7,425	1,294
Receivables from the Ministry of Education	1,900	-	6,057
Interest Receivable	18,583	5,857	4,623
Banking Staffing Underuse	-	20,078	-
Teacher Salaries Grant Receivable	52,168	13,808	36,041
	73,196	47,168	48,015
Receivables from Exchange Transactions	19,128	13,282	5,917
Receivables from Non-Exchange Transactions	54,068	33,886	42,098
	73,196	47,168	48,015

10. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	257,441	244,724	19,712
Non-current Asset			
Long-term Bank Deposits	-	-	236,515
Total Investments	257,441	244,724	256,227

11. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	4,575	-	-	-	-	**4,575**
Building Improvements	203,927	-	-	-	(5,181)	**198,746**
Furniture and Equipment	123,224	15,151	(2,081)	-	(18,570)	**117,724**
Information and Communication Technology	8,614	12,389	-	-	(3,820)	**17,183**
Motor Vehicles	88,039	121,893	(8,048)	-	(44,104)	**157,780**
Leased Assets	19,630	-	-	-	(12,029)	**7,601**
Library Resources	2,858	-	-	-	(357)	**2,501**
	450,867	149,433	(10,129)	-	(84,061)	**506,110**

The net carrying value of equipment held under a finance lease is $7,601 (2023: $19,630)

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 $
Land	4,575	-	**4,575**	4,575	-	**4,575**
Building Improvements	259,075	(60,329)	**198,746**	259,075	(55,148)	**203,927**
Furniture and Equipment	261,474	(143,750)	**117,724**	268,354	(145,130)	**123,224**
Information and Communication Technology	91,935	(74,752)	**17,183**	129,635	(121,021)	**8,614**
Motor Vehicles	295,786	(138,006)	**157,780**	277,042	(189,003)	**88,039**
Leased Assets	24,145	(16,544)	**7,601**	43,837	(24,207)	**19,630**
Library Resources	19,318	(16,817)	**2,501**	19,318	(16,460)	**2,858**
	956,308	(450,198)	**506,110**	1,001,836	(550,969)	**450,867**

12. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	32,740	8,743	11,863
Accruals	6,577	4,430	8,720
Banking Staffing Overuse	12,721	-	7,900
Employee Entitlements - Salaries	52,168	13,808	36,041
Employee Entitlements - Leave Accrual	3,753	2,738	3,578
	107,959	29,719	68,102
Payables for Exchange Transactions	107,959	29,719	68,102
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	107,959	29,719	68,102

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	-	-	1,551
	-	-	1,551

14. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	61,041	41,399	36,983
Increase to the Provision During the Year	9,510	6,640	7,781
Other Adjustments	1,096	-	16,277
Provision at the End of the Year	71,647	48,039	61,041
Cyclical Maintenance - Current	2,830	2,076	2,767
Cyclical Maintenance - Non current	68,817	45,963	58,274
	71,647	48,039	61,041

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.

15. Finance Lease Liability

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
No Later than One Year	5,989	10,127	12,272
Later than One Year and no Later than Five Years	2,482	10,559	8,470
Future Finance Charges	(453)	-	(1,431)
	8,018	20,686	19,311
Represented by			
Finance lease liability - Current	5,626	10,127	11,294
Finance lease liability - Non current	2,392	10,559	8,017
	8,018	20,686	19,311

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Learning Support Modifications	230999	15,809	-	(18,797)	-	(2,988)
LSC Office Repurpose	220220	(13,870)	2,054	11,816	-	-
Electrical 5YA	247035	-	23,944	(19,686)	-	4,258
Roofing Upgrade	247033	-	-	(26,004)	-	(26,004)
Drainage		-	-	(2,973)	-	(2,973)
Totals		1,939	25,998	(55,644)	-	(27,707)

Represented by:

Funds Held on Behalf of the Ministry of Education	4,258
Funds Receivable from the Ministry of Education	(31,965)

2023	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Learning Support Modifications	230999	15,809	-	-	-	15,809
LSC Office Repurpose	220220	50,885	-	(64,755)	-	(13,870)
Totals		66,694	-	(64,755)	-	1,939

Represented by:

Funds Held on Behalf of the Ministry of Education	15,809
Funds Receivable from the Ministry of Education	(13,870)

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

18. 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	3,040	2,690
Leadership Team		
Remuneration	181,052	133,802
Full-time equivalent members	2.00	1.00
Total key management personnel remuneration	184,092	136,492

There are 6 members of the Board excluding the Principal. The Board has held 8 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	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
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
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of $720,471 (2023: $26,109) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	$
Learning Support Modifications	7,312
Electrical 5YA	10,252
Roofing Upgrade	702,907
Total	**720,471**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash and Cash Equivalents	289,318	184,547	304,675
Receivables	73,196	47,168	48,015
Investments - Term Deposits	257,441	244,724	256,227
Total financial assets measured at amortised cost	619,955	476,439	608,917

Financial liabilities measured at amortised cost

Payables	107,959	29,719	68,102
Finance Leases	8,018	20,686	19,311
Total financial liabilities measured at amortised cost	115,977	50,405	87,413

23. Events After Balance Date

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

24. Comparatives

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

AuditLink

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PONGAROA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Pongaroa School (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink 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 2024, 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 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 27th May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our report is the School Directory, Statement of Responsibility, Analysis of Variance, Kiwisport Statement, Statement of Compliance with Employment Policy, Evaluation of the School's Student Progress and Achievement and Report on how the School has given effect to Te Tiriti o Waitangi, but does not include the financial statements and our auditor's report thereon.

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

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

Independence

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

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

Melanie Strydom
Auditlink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand

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Pongaroa School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Erin Henricksen	Presiding Member	Elected	Sep 2025
Jo Mahoney	Principal	ex Officio	Jan 2025
Lynda Balfour	Parent Representative	Elected	Sep 2025
Shannon Mildon	Parent Representative	Elected	Sep 2025
Miffini Pickering	Parent Representative	Appointed	Sep 2025
John Charles Rangitawa	Parent Representative	Appointed	Sep 2025
Gowan Greene	Staff Representative	Elected	Sep 2025

Pongaroa School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of $880 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Pongaroa 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.

Pongaroa School Strategic Plan 2024-2025
and Annual Implementation Plan

PONGAROA
SCHOOL
Kei te kaharawa ahau

Our Vision

The Best I Can Be – Kei te kaharawa ahau'

Mission Statement:
The students of Pongaroa School, its team and community actively strive to be their individual and collective best and take every opportunity to learn.

Pongaroa School
Strategic Plan
2024 - 2025
School Motto: The Best I Can Be
Kei te kaharawa ahau

Pongaroa School Key Competencies
To actively promote and encourage:

Managing self

Thinking

Relating to others

Participating and contributing

Using language, symbols and texts

Goals:

To provide interesting, high quality programmes with an emphasis upon Literacy and Mathematics, that challenge all our children, and meet their individual needs

To welcome all learners in our community. We are committed to their engagement in all school activities and to their achievement

To encourage our children to take an increasing responsibility for their own learning

To promote strong partnerships between home and school

To develop an awareness of our local area and utilise the local environment

To retain the traditional features of our school

To foster a sense of pride in and belonging to, Pongaroa School

To achieve excellence in all we do and celebrate student achievement

To be a progressive and constantly improving school

Unique School Environment: To make use of our environment including our local bush walk and surrounding landmarks as well as Akitio Beach to drive learning programmes and provide authentic and hands on learning experiences for our students.

Our PB4L Values: Being Respectful Being Responsible Being a Learner Being Resilient
These Values guide the way we think and act. By holding these values and acting on them, we are able to thrive together. Our values are infused into all aspects of our learning community.

Compliance:
Pongaroa School is obligated and committed to:

Fulfilling all the requirements set out in the National Education Learning Priorities

Administering the School according to the National Administration Guidelines

Delivering the curriculum to all students in a balanced programme as outlined in the New Zealand Curriculum

The Board:
Consults effectively with the community
Gives effect to te Tiriti o Waitangi
Is a good employer
Stays well informed
Works alongside staff
Ensures all resources are effectively managed
Plans for the future
Incorporates NELP priorities into plans and practice

Pongaroa School Vision 2024

The students of Pongaroa School, its team and community actively strive to be their individual and collective best and take every opportunity to learn.

Teachers:

Deliver the NZ curriculum competently focusing on literacy and mathematics
Are enthusiastic, foster a love for learning and celebrate learning
Communicate the purpose of learning
Receive appropriate support
Are committed to professional growth
Have high expectations
Demonstrate caring and supportive interpersonal skills
Provide needs based programmes
Work in partnership with parents and keep them informed
Are positive and professional

Leadership:

Gives high quality leadership to the school
Supports, values and empowers others
Maintains effective communication between home and school
Ensures quality teaching and learning is paramount
Plans for tomorrow
Monitors progress towards meeting school goals
Gives effect to te Tiriti o Waitangi
Incorporate NELP priorities into plans and practice

Children:

Take increasing responsibility for their actions and learning
Are respectful and creative and display integrity and perseverance
Are proud of their school and feel a sense of belonging
Feel safe, are respected, listened to and cared for
Are encouraged and challenged to set goals and know their next learning steps
Take pride in their achievements and others
Are confident

Environment:

Is inviting and attractive
Supports learning programmes and play
Is safe and well maintained
Promotes sustainability

Curriculum Programmes:

Are delivered in a balanced and interesting manner
Emphasise Literacy and Mathematics
Meet the needs of all children
Personalised learning
Are regularly reviewed and updated
Fulfil New Zealand Curriculum requirements

Parents:

Feel welcomed and included
Are well informed
Encourage children in their schooling
Respect the professional judgement of the staff and work in partnership with them
Are supportive of the Board, staff and school

Policies and Procedures:

Are developed through consultation
Are clearly stated and understood
Facilitate school organisation
Are accessible to everyone
Are regularly reviewed

Support Staff:

Are supportive of the school and its aims
Feel valued, and part of the team
Care for the students
Are positive and professional
Work alongside teachers to help students meet their goals

Welcome to Pongaroa School! We are nestled in the heartland of rural New Zealand, protected by the Puketoi Ranges and watched over by The Three Kings. At the centre of each day is 'the student', preparing them for an ever-changing world ensuring they are confident in who they are and what they are achieving as learners. Cultural diversity and learning opportunities in Tikanga Māori and Te Reo Māori are celebrated with our strong ties to Papauma Marae and our community. We are proudly digital learners with all senior and middle students having a chrome book each. Our school also has iPads to support digital learning in our junior school. Pongaroa School teaching and learning environments have recently been upgraded with new innovative learning environments. Our students are engaged learners who understand what it means to be self-managing learners. We are proud of their success in learning and we are equally proud of their successes in the sporting and cultural fields. Pongaroa School students participate in many team sports including rugby, netball and hockey, and we are lucky to have a school turf, upgraded playground, and a solar heated Community Swimming pool.
The school owns and operates 5 buses to serve the catchment area as far as Akitio through Direct Resourcing at the Ministry. The buses bring the majority of our students to school.

The Board places high importance on providing an effective teaching and learning environment for the staff and students. They constantly endeavour to improve student achievement,and decisions are based on improvement. The School's physical environment is both attractive and kept to an exceptional standard with upgrades to learning spaces within the school. Financial management fully supports current programmes and maximises the availability of funds to enhance teaching and learning as well as overall well being.
Teachers have high expectations in all areas of learning. We incorporate the tuakana- teina approach where our older students act as role models and our Year 8 students are part of our Student Council and have a voice in how our school is going etc.
Professional Learning is paramount to our growth as teachers and we encourage all staff to be empowered healthy life-long learners.
Pongaroa School embarked on the PB4L (Positive Behaviour for Learning) at the start of 2022 and are seeing the benefits of this school-wide.
A significant investment into the implementation of PR1ME mathematics was also started in 2022 which we continue as a strong focus.
Our parent community are our partners, and we work hard to ensure an inclusive environment for all, and one where they feel comfortable at school. Many opportunities are created to liaise with parents and whānau, both formally and informally. We are proud of our rural context and we aim to prepare our students for a global world and to establish a genuine love of learning that stays with them for life.

Maori Dimensions and Cultural Diversity

Pongaroa School recognises the importance of New Zealand's cultural diversity by recognising and valuing the cultures with the school and wider community. Pongaroa School recognises the unique position of the Māori culture by following and honouring the articles of Te Tiriti o Waitangi.

Pongaroa School ended 2023 with a roll of 62 students, with 47% of these students identifying as Māori. Our students come from a range of iwi. We recognise and respect the cultural diversity of all families at our school and the importance of connecting with local whakapapa.

Cultural Responsiveness and Relational Pedagogy: At Pongaroa School we recognise that the school and teachers' relationships and engagement with Māori learners, their whānau and iwi are vital. In 2021, we started working with Poutama Pounamu facilitators to review our practice and ensure we are striving towards our school's vision 'to be the best I can be.' This valuable connection and PLD continued at Pongaroa School until the end of 2023. We will utilise the strength of one of our Māori staff members to continue to guide our school's journey as well as professional development including Niho Taniwha.

What we do to recognise the unique position of Māori at Pongaroa School:

- The school has an atmosphere of inclusion and respect
- All cultures within the school are valued and accepted through active encouragement of an inclusive school culture and ethos. Staff members ensure that students from all cultures are treated with respect and dignity and actively work towards maximising the potential of each student.
- Staff are working with Poutama Pounamu facilitators to broaden their understanding of teaching and classroom environment (culture) practices that promote a culturally responsive classroom and are focused on implementation.

- Teaching Te Reo Māori (greetings, counting, basic vocabulary, pronunciation, waiata) in all classes and practice pōwhiri and marae protocols.
- Māori achievement is identified through assessment procedures and reported to the various interested parties.
- Teachers endorse the cultural competencies of Māori learners as outlined in Tataiako.
- Consultation with our Community on Charter development and student achievement.
- Policies and procedures that reflect New Zealand's and Pongaroa School's community and cultural diversity.
- Providing all students with experiences and understanding in cultural traditions, language and local history

- Visits by students and staff to local marae
- Enriching the NZ Curriculum with Māori Language, cultural perspectives and activities.
- Ensuring planning and teaching incorporates Te Ao Māori through Te Reo and Tikanga Māori.
- The Board will consider any requests from parents for instruction to be delivered in Te Reo Māori and all reasonable steps will be taken to explore possibilities for extending the current provision e.g consulting with Māori Education Services, advising whānau of the nearest school that provides a higher level of instruction in Te Reo and Tikanga Māori (if available)

Equity

Equity objectives underpin all activities in this school. The school's policies and practices seek to achieve equitable outcomes for students of both sexes, and all religions, ethnic, cultural, social, family and class backgrounds whatever their abilities and disabilities.

Guiding Principles

Our Why. We believe that at the centre of each day is 'the student', preparing them for an ever-changing world ensuring they are confident in who they are and in what they are achieving as learners. We aim to develop confident, caring, self-managing lifelong learners and to build a strong partnership between the school and the community.

The How. We will do this by recognising and beginning to incorporate aspects of the National Education Learning Priorities. The school recognises the need to integrate aspects of te reo and tikanga Māori into teaching and learning programmes.

The Board will document and maintain an ongoing programme of reporting, self-review and community consultation over a three-year period. Reports from reviews will form the basis for deciding priorities for school development and improvement.

The Board will adhere to the Ministry of Education's assessments. Reports to parents will be undertaken twice a year with reference aligned to assessment regarding curriculum levels.

The What. We show our Why has been successful by: Student outcomes and achievements against previous year and set goals, parent and whānau voice, scheduled Board reviews, student participation rates, student voice, celebrating success (present and past students), Teacher inquiry and external reviews

Our Curriculum

At Pongaroa School we have developed our own localised curriculum that reflects the needs of the learners in our school community.

Our curriculum is based on the New Zealand Curriculum but tailored to our unique environments and the Pongaroa Community as well as our school vision 'to be the best I can be.'

We define Values as deeply held beliefs about what is important or desirable.

We want our students to develop a strong foundation of values that influence them when they are making decisions and give positive direction to their daily life at school, at home and in the wider community.

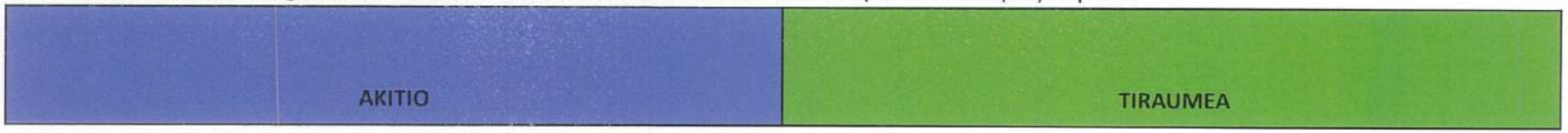
A set of school values should go beyond the students and the classroom. To develop them, we must immerse our children in them by demonstrating them in all of our interactions and behaviour as staff and parents. Children mimic what they see, so we believe that we should be showing them positive interactions from home and school.

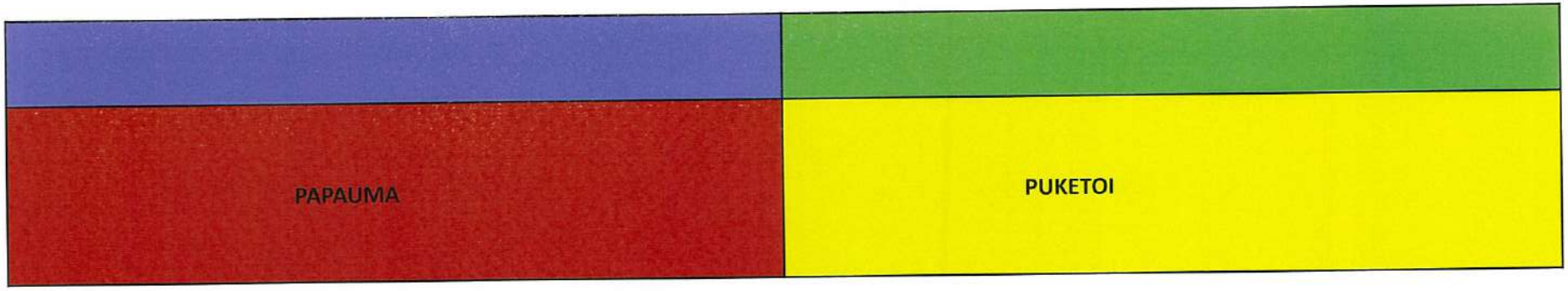
The New Zealand curriculum identifies a range of values that are core to our children's education. Consultation with the community indicates that they are supportive of these values. In addition, we consider the following long-standing values, that have been reaffirmed by our current school community, as a particular focus at our school;

- Being Respectful
- Being Responsible
- Being Resilient

Belonging/Hauora

We have four houses at Pongaroa School, each with senior students as their House Captains and Deputy Captains





We have three classes:

Junior Class Y 1 - 2 'Piwakawaka' Room 1
Middle Class Y 3 - 5 'Kereru' Room 2
Senior Class Y6 - 8 'Ruru' Room 3

We also have a shared Whānau Classroom for assemblies and other gatherings etc.

Effective Pedagogy

Creating a supportive learning environment	**Children learn best when teachers…** *Foster positive relationships, guide a positive classroom culture.* *Create an understanding and acceptance of cultural diversity*

Encouraging thought and action	**Children learn best when teachers…** *Design tasks which provide opportunities to be critical, reflective and creative thinkers*
Enhancing the relevance of new learning	**Children learn best when teachers…** *Provide a learning environment that is relevant and challenging, which includes opportunities for students to have a voice, choice, ownership and curiosity in their learning.*
Facilitating shared learning	**Children learn best when teachers…** *Provide opportunities to collaborate, converse as an ako environments to take their learning further (future learning/becoming lifelong learners)*
Making connections to prior knowledge and learning	**Children learn best when teachers…** *Make connections across all learning areas by building on what they know and have experienced.*
Providing sufficient opportunities to learn	**Children learn best when teachers…** *Provide time and opportunities to transfer new learning. Provide assessments based on individual learning needs, to review or guide the learner.*

Pongaroa School Strategic Plan 2024 - 2025

Our Motto

To be the best I can be - Kei te kaharawa ahau

Our PB4L Values

Being Respectful **Being Responsible** **Being Resilient**

PONGAROA SCHOOL STRATEGIC GOALS (2024 - 2025)

The Pongaroa School Board values consultations with our community to gain an understanding of what their aspirations are in regard to their child's education.					
Strategic Goal One: To give effect to Te Tiriti ō Waitangi					
Create an environment where the uniqueness of Māori knowledge, language, traditions and culture are incorporated into the everyday life of Pongaroa School. Provide an inclusive environment where ākonga can achieve their aspirations and celebrate their success.					
Year	**Great Teachers**	**Great Learning**	**Great Community**	**What will success look like?**	**Report on progress Analysis of Variance**
2024	**Use Niho Taniwha - Dr Melanie Riwai Couch to improve teaching of all ākonga making learning more equitable thus ensuring all students' needs are met**	**Embed Aotearoa Histories teaching programme (Term 1 linked to local area)** • The programme is taught effectively in all year groups using appropriate resources	**Building reciprocal relationships with the community** • Develop a Whānau Group • Classroom hui to start the school year • Showcasing Kapa	Teachers • Staff are culturally responsive in their planning and teaching • A Cultural Leadership	The staff worked through the professional reading Niho Taniwha by Dr Melanie Riwai-Couch and we unpacked each chapter or part chapter as we went. There was a lot of discussion and we went back to the WHY we are doing this particular book to ensure engagement

	• Explore the ideas in this book, making changes to own teaching as a result of learning • Teachers to link learning to their Professional Growth Cycle • Introduce Tokureo - short videos at each staff meeting.	• Students to have deeper connections with the local marae • Students to learn local stories	Haka • Cultural Festival • Building relationships with iwi • Explore further options to involve the community in school events through offering lots of events that the community are invited to. • Involve Māori community in strategic planning and policy development • Encourage the community to be partners with the school in organising and hosting cultural events e.g Matariki celebration	component within the school is applied for for 2024 **Learners** • Aotearoa Histories learning is evident across the school **Community** • The Board work with the Whānau Group to ensure our curriculum and teaching is culturally responsive	and relevance to our school and teaching practice. Teachers were really looking for practical aspects from the book that they could use in their classrooms. With the loss of continued PLD with Poutama Pounamu, this affected the observations run between teachers that they had been learning to do. As writing was a focus, this became the focused observation and feedback area for teachers later on in 2024. Kapa Haka was continued with new uniforms and participation once again in the Tararua Bush Schools Kapa Haka Festival. We were lucky to continue to work with Jarna and Arianna from Ngati Kahungungu carrying over from work in 2023. This was super successful and the Kapa Haka was handed over to one of our teachers to carry on with who had the necessary skills. We attended for the

					first time, the Dannevirke Kapa Haka Festival and were awarded the Mayor's Choice Manaakitanga Award. Matariki was a huge success with the community and we also have weaving classes held after school run by a local person. - Achieved and ongoing
2025	**Further develop teaching of te reo Māori and tikanga Māori using Te Puna Te Reo online learning programme** • Teachers to link learning to their Professional Growth Cycle • Continue with Te puna te reo	**Grow understanding of effective learning of Te reo Māori, tikanga Māori and Te ao Māori** • Students to learn te reo Māori and tikanga Māori through te Puna Te Reo TLevel One programme • Display posters of Te Reo to use in the classroom	**Build reciprocal relationships with the community** • Involve Māori community in strategic planning and policy review • Embed the community partnership with the school in organising and hosting more cultural events e.g Matariki celebration	**Teachers** • Teachers use te reo Māori in the classroom in a variety of contexts **Learners** • All ākonga are actively engaging with Te reo Māori, tikanga Māori and Te ao Māori learning.	The teachers embarked on learning Te Puna te reo however this resource was not what we thought it was and although trialled by the teachers themselves and with the students in class, it didn't fly. The staff have collectively decided to utilise the skills of our Māori teacher to upskill us so that we can all move along together. This year there is far more evidence of te reo and tikanga Māori from what can now be seen, heard in classes and at school. Students are often singing waiata in the playground.

				Community • Whānau are fully engaged with the school and view themselves as equal partners with the school	Following on from the Pongaroa School Rongohia te Hau - Different perspectives and overviews with Poutama Pounamu, we have continued to build on questions used in the survey from 2021 which were extremely positive from our survey run through the University of Waikato. Whakawhanaungatanga is evident as the majority of children and parents know one another, and the community is tight knit. There continues to be a high level of trust between the home and school. - Achieved and ongoing
Strategic Goal Two: To implement the Refreshed Curriculum (Te Mātaiaho)					
Year	**Great Teachers**	**Great Learning**	**Great Community**	**What will success look like?**	**Report on progress Analysis of Variance**

2024	**Build an understanding of the Common Practice Model and to access relevant PLD to grow understanding of Te Mātaiaho** • Principal to support staff PLD • Staff to attend Ministry PLD • To explore and modify/ co-create the matrices that align with the refreshed curriculum	**Ensure all ākonga make at least expected progress in reading, writing and mathematics** • Students next learning steps are clearly identified and understood by student and teacher and to actively respond when they don't progress • Regular, effective assessment is carried out to ensure teaching and learning is successful and to track the progress of all students • Priority learners make accelerated progress in identified areas linked to RAP	**Whānau are satisfied with the progress their tamariki are making** • Invite parents to share a lesson with their child/post learning in an online format e.g Class Dojo or similar • Literacy/Maths huis for the community • Review how we report to parents - information given, how it is presented, are our face-to-face conversations used effectively, is information timely • Explore ways to share snapshots of learning - sharing authentic learning (Modifying learning profiles) • Interim reports to be	**Teachers** • Teachers have an understanding of how to implement programmes to improve the learning of their students • Staff grow their understanding of the refreshed curriculum **Learners** • Monitoring shows that all ākonga are making progress and that priority learners are making accelerated progress	There has been a lot of start/stop with work on the curriculum and with the new Government and new curriculum directives, we are finally at the end of the school year, able to view the Refreshed curriculum in its finished form and to start work on unpacking this with staff and as a Kahui Ako. We are at the early stages of understanding the Common Practice Model however we have embarked on PLD for teachers and teacher aides in Structured Literacy with Liz Kane funded through the Ministry of Education with the last of staff to be attending this PLD in Term 1 2025. We are lucky that we changed to PR1ME for maths as this structured maths approach is well in line with the new Government's expectations. We continue to provide tuition in reading, writing and mathematics for one hour

			sent out in Term 2 and End of Year reports in Term 4 • Learning conversations in Term 3 following interim reports however active encouragement of impromptu parent/teacher interactions throughout the year.	**Community** • Whānau understand what and how their tamariki are learning and are satisfied with their child's progress	each per day. In 2024, we examined the effectiveness of our SMS Etap and it was decided that HERO could much better serve our needs especially through reporting and for parent access and transparency/agentic learning. This will be implemented by Term 1, 2025 so some new learning all round. This will also see an end to the Profile books which used a lot of teacher preparation hours across the year.

2025	**Grow an understanding of the pedagogy behind the 'Understand, Know, Do' model to create meaningful opportunities for learning** • Principal to support staff PLD • Staff to attend Ministry PLD	**Ensure all ākonga make at least expected progress in reading, writing and mathematics** • Students demonstrate agency by identifying their next learning steps in conjunction with their teacher • Regular, effective assessment is carried out to ensure teaching and learning is successful and to track the progress of all students • Priority learners make accelerated progress in identified areas	**Whānau understand what their tamariki are learning and how Te Mātaiaho has changed what and how they learn** • Hold information events and use the newsletter to inform our community of learning happening at school	**Teachers** • Staff successfully implement programmes which improve the learning of their students • Staff are able to implement the refreshed curriculum successfully **Learners** • Monitoring shows that all ākonga are making progress and that priority learners are making accelerated progress	

				Community • Whānau understand what and how their tamariki are learning and are satisfied with their child's progress	
Strategic Goal Three: To provide a rich, exciting and responsive local curriculum					
Year	**Great Teachers**	**Great Learning**	**Great Community**	**What will success look like?**	**Report on progress Analysis of Variance**
2024	**Teachers are clear and confident on the learning that matters within our local school curriculum and are able to access and utilise it with our students** • Teachers develop clear pathways of learning	**Ensure learning is personalised and meaningful for all ākonga** • Students are excited and engaged by their learning • Students develop	**Involve our community in the co-construction of our local curriculum** • Ensure that we understand what the curriculum will look like through all our community members' lens via	**Teachers** • Staff have collaboratively created a localised curriculum which excites learners and has clear links to Te Mātaiaho	After an uncertain year with what is or isn't happening with Te Mātaiaho The Curriculum Refreshed, the staff have completed some very basic PLD around it. With the new focus changes around the new curriculum documents no longer in draft form, we can now look to align our thinking to embed these into our

	• Teachers ensure coherent progression from Year 0 - 8 • Teacher capability is developed to enhance student learning outcomes, student learning pedagogy and effective personalised learning in reading, writing and mathematics	an understanding of what 'student agency' is and how they can show it. • Student voice is part of the consultation process	discussion and consultation surveys • Share and discuss our local curriculum with the Whānau group to ensure it is culturally responsive • • Consult with local Whānau to create our own Whakatauki section in our localised curriculum	**Learners** • Students are engaged learners who are beginning to demonstrate agency • Students feel that they have had input into the curriculum **Community** • Our community is fully involved in developing our local curriculum	practice. Personalised learning occurs across the school and is linked to identified needs. Ongoing.
2025	**Develop outdoor play/learning areas** • Staff to visit	**Ensure learning is personalised and meaningful for all ākonga**	**Develop effective consultations to connect our community** • Identify the key	**Teachers** • Outdoor learning opportunitie	

	schools to learn about successful outdoor learning experiences • Outdoor learning resources will be planned into the budget	• Students are excited and engaged by their learning • Students show agency for their learning	members we ant to help us e.g student centred leadership - Māori/Pacifika representation etc in the delivery of our local curriculum • Involve our whole community collaboratively with our Māori community in co-constructing and reviewing our curriculum design • Whānau feedback is positive	s are created for all learners and evident in planning **Learners** • Students are engaged learners who regularly demonstrate agency and know their next steps **Community** • Our community regularly supports our localised curriculum	
ANNUAL IMPLEMENTATION PLAN 2024 - 2025					

Giving effect to Tiriti o Waitangi					
Great Teachers	Actions: 2024	Timeline/Responsibility Progress on actions	Actions: 2025	How will we know we have been successful?	**Report on progress** **Analysis of Variance**
	• Build awareness and grow awareness of Niho Taniwha through deliberate staff engagement - Teacher Only Day • Professional reading as staff • Book staff training in Niho Taniwha PLD	Term 1 - 4 Whole staff as part of regular weekly meetings	• Implement change into practice - how we do things here to build school culture • Grow understanding of Niho Taniwha	Cultural Responsive classroom environments Staff are able to talk about the positive impacts of what Niho Taniwha has had on their beliefs and teaching practice Improved teaching and learning for ākonga Māori in particular.	Staff engaged with Niho Taniwha book across the year with staff able to talk about some of the positive impacts the reading of this has had on their beliefs. We get it right for Māori students, we get it right for everyone. However, Māori students overall continue to achieve below non-Māori students. The incorporation of Kapa Haka has seen massive shifts and this is reflected in our newsletters and classroom and school environments.
Great learning	• Continue with AH curriculum plans from 2023 for each classroom in 2024 as a curriculum focus	Term 1 - 4 Whole staff as part of regular weekly meetings	•	Staff and students are growing in knowledge and confidence in using aspects of Te reo and Tikanga Māori and their classroom	With the one hour a day of reading, writing and mathematics, Aotearoa Histories was able to be woven through overarching units and other curriculum areas including these ones.

	• Local, national, global planning for local school curriculum overview for 2024			environments reflect this. Māori students achieve as well as their non-Māori peers	Staff did not have the buy in or the time to fully implement te puna te reo for themselves and/or in their classes. Olympics was also a major focus area for our learning this year.
Great Community	• Community and school staff hui to understand who is in our community as part of consultation on draft strategic direction • Identify key members of our Māori community associated with the school that could support our AH curriculum implementation	Consultation Term 1 Term 1 - 4 Staff and Board	• Consultation and workshop on Curriculum at Pongaroa School	Term 1 - 4 Staff and Board Positive feedback from whānau especially those involved in the consultation process.	Consultation has moved to 2025 - once we have the new curriculum implemented, we will be able to share this with our community.

To implement the Refreshed Curriculum (Te Mātaiaho)					
Great Teachers	Actions: 2024	Timeline/Responsibility Progress on actions	Actions: 2025	How will we know we have been successful	**Report on progress** **Analysis of Variance**
	• Teacher Only Days as prescribed by the Ministry • Attend any Ministry lead PLD that is offered to schools. • Begin to use the planning templates and progression in action guidance book for Te Mātaiaho	Term 1 - 4 Whole staff as part of regular weekly meetings	• Implement change into practice - how we do things here to build a better understanding of the new Curriculum as it applies to Pongaroa School. • Grow understanding of Te Mātaiaho	Aspects of Te Mātaiaho are beginning to be embedded in our practice at Pongaroa School especially in Literacy.	Pongaroa School opted in for most PLD with the curriculum via our Kahui Ako earlier in the year although there was a lot of wait and see on Te Mātaiaho. We have utilised our Term 4 curriculum day to carry on with work now that the curriculum documents are ready and we will be looking at the Maths Curriculum for our TO Day which will assist us in growing our understanding of Te Mātaiaho. Achieved and ongoing
Great learning	• Continue to track and monitor our school's Raising Achievement Plan to identify	Term 1 - 4 Whole staff as part of regular weekly meetings RAP regularly revisited • New Goals formal to capture	• Students will be surveyed to collect student voice around engagement and Student Agency •	Priority learners will become a school wide focus through specific teaching and specialist teacher aide programmes to ensure	Raising Achievement Plans are regularly updated and target students monitored closely. We utilise the expertise of outside support agencies e.g RTLB to support the

	strategies to cater for learners whose needs have not yet been well met in Reading, writing and Mathematics • Know where each learner is and what they need to learn next to progress and have this as evidence in practice through planning and assessment. • Students identified as well below or below should have parent contact the classroom	student voice from Term 1 in line with new report format and to make it more user friendly for teachers.		engagement and enjoyment balanced with progress by the students is our desired outcome.	programmes of learning within the school. The new report format was a hit with parents and teachers alike. The school is moving to HERO in 2025. The new SMS will make it easier for parents to see at a glance from home where their child is at with their achievement levels etc. Paper Profile books will be phased out in 2025 and all portfolios will move to online.
Great Community	• Community and school staff hui to understand	Consultation Term 1 Term 1 - 4 Staff and Board	• Consultation and workshop on Curriculum at Pongaroa School	Term 1 - 4 Staff and Board Progress is	Early 2025 will see another parent Literacy/Mathematics evening and include

	who is in our community as part of consultation on draft strategic direction • Identify key members of our Māori community associated with the school that could support any new changes			reported on and celebrated throughout the year.	aspects of teaching and ideas with how to help their child at home. This will also be an opportunity for the community to see PR1ME Mathematics in action.

To provide a rich, exciting and responsive local curriculum					
Great Teachers	Actions: 2024	Timeline/Responsibility Progress on actions	Actions: 2025	How will we know if we have been successful?	**Report on progress** **Analysis of Variance**
	• Integrated plans incorporate the local area and any local experts	Term 1 - 4 Whole staff as part of regular weekly meetings Teachers will plan units of work in advance, showing	Term 1 - 4 Whole staff as part of regular weekly meetings Teachers will plan units of work in advance,	Planning and evaluations reflect our local area. Local specialists have been	Teachers plan rich and exciting units that encompass many curriculum areas. They plan collaboratively and share ideas Teachers have signed

	• Share Big Picture topics - one per term for planning and implementation across the year. • Begin to use the planning templates and progression in action guidance book for Te Mātaiaho under each of the different curriculum areas • Sports focus: Swimming including lessons	coverage and a progression of learning for the levels taught/covered. Term 1: Aotearoa Histories Sports focus: Swimming including lessons Term 2: Science - Wairua water focus for all classes - Use of House of Science e.g water conservation, other science units with a water focus across all levels Sports focus: Cross country/Road race and team games- large balls Term 3: The Arts - Drama/Singing -Cultural Festival performance Visual Arts - Class/School mural - Heather Newland to consult with Sports focus: Term 4: Social Sciences - Christmas Around the World Sports focus: Athletics	showing coverage and a progression of learning for the levels taught/covered. Term 1: Learning Languages Sports focus: Swimming including lessons Term 2: Health and PE including a start on Sex Education in consultation with the school community Sports focus: Cross country/Road race and team games- large balls Term 3: Technology - showcase to community e.g EPRO8, digital learning (with support from Digital Circus PLD) Sports focus: Cultural Festival performance Term 4: The Arts - Visual Arts Sports focus: Athletics	involved where possible Integrated units show a coverage of some curriculum areas and are planned for using the NZC document. There is evidence of aspects of templates from Te Mātaiaho being used effectively to plan and monitor student achievement particularly in Literacy.	onto NZCER where they can access PAT testing in advance of mandatory assessment requirements in 2025. The senior room has already tested in Reading Comprehension, Reading Vocabulary, Punctuation and Grammar and Mathematics online. Punctuation and Grammar show very clear next steps which are acted on.
Great learning	• Continue to track and	Term 1 - 4 Whole staff as part of	• As applies to Term focus	Students are taught	The Board are shared into data around achievement

	monitor our school's Raising Achievement Plan to identify strategies to cater for learners whose needs have not yet been well met in Reading, writing and Mathematics • Know where each learner is and what they need to learn next to progress and have this as evidence in practice through planning and assessment.	regular weekly meetings Children will show their learning through a variety of ways including an open evening to showcase their learning in Term 2 and Term 3 hold an art exhibition in the Whanau Room across the term and this is celebrated following Term 3 Learning conferences.	above • Link to student voice gathering of learning, student agency and engagement - enjoyment of integrated units.	foundational skills and theory to ensure a strong base understanding is held. The basics are taught in Literacy and regularly revisited. e.g grammar and punctuation Homework is sent home weekly, is marked and linked to current learning where possible. Student voice in Newsletter - design own class pages.	levels across year groups for all students in Reading, Writing and Mathematics. This is also broken further down into ethnicities and gender. Māori students continue to achieve at a rate below their peers but we celebrate the progress our 'below expectation' students have made.
Great Communit y	• Community and school staff hui to understand who is in our	Consultation Term 1 Term 1 - 4 Staff and Board	• Consultation and workshop on Curriculum at Pongaroa School (Board led)	Term 1 - 4 Staff and Board Community are aware of what	This will be enacted in 2025 once we have had time to look into the new Refreshed Curriculum areas particularly English

	community as part of consultation on strategic direction • Identify key members of our Māori community associated with the school that could support our AH curriculum implementation			we are planning to achieve over two years and this documentation is accessible to them.	and Mathematics.

The Statement of National Education and Learning Priorities (NELP) & Tertiary Education Strategy (TES)

The Statement of National Education and Learning Priorities (NELP) and the Tertiary Education Strategy (TES) are issued under the Education and Training Act 2020.

The NELP must be consistent with the objectives for education. These are: helping children and young people to attain their educational potential; preparing young people for participation in civic and community life and for work, and promoting resilience, determination, confidence, creative and critical thinking, good social skills and the ability to form good relationships; and helping children and young people to appreciate diversity, inclusion and Te Tiriti o Waitangi.

The TES must set out the Government's long-term strategic direction for tertiary education, including economic, social, and environmental goals, and the development aspirations of Māori and other population groups.

One of the purposes of the Act is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. Section 9 sets out the main provisions of the Act in relation to the Crown's responsibility to give effect to Te Tiriti o Waitangi. These provisions include obligations in relation to Te Tiriti o Waitangi for school boards, tertiary education institutions and education agencies.

OBJECTIVES

OBJECTIVE 1
LEARNERS AT THE CENTRE
Learners with their whānau are at the centre of education

OBJECTIVE 2
BARRIER FREE ACCESS
Great education opportunities and outcomes are within reach for every learner

OBJECTIVE 3
QUALITY TEACHING AND LEADERSHIP
Quality teaching and leadership make the difference for learners and their whānau

OBJECTIVE 4
FUTURE OF LEARNING AND WORK
Learning that is relevant to the lives of New Zealanders today and throughout their lives

OBJECTIVE 5
WORLD CLASS INCLUSIVE PUBLIC EDUCATION
New Zealand education is trusted and sustainable

PRIORITIES

1. Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying
2. Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures
3. Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs
4. Ensure every learner/ākonga gains sound foundation skills, including language*, literacy and numeracy

* Oral language encompasses any method of communication the learner/ākonga uses as a first language, including New Zealand sign language

5. Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning
6. Develop staff to strengthen teaching, leadership and learner support capability across the education workforce
7. Collaborate with industries and employers to ensure learners/ākonga have the skills, knowledge and pathways to succeed in work
8. Enhance the contribution of research and mātauranga Māori in addressing local and global challenges (TES ONLY)

The NELP and TES are statutory documents enabled by the Education and Training Act 2020 that set out the Government's priorities for education. This document forms both the NELP (priorities 1-7) and the TES (priorities 1-8).

Some aspects of these priorities will be more applicable to one sector than others.

The NELP is designed to guide those who govern licensed early learning services, ngā kōhanga reo, schools and kura.

In particular, licensed early learning services are required to have regard to the NELP as part of the Governance, Management and Administration (GMA) Standard. Boards of schools and kura must have particular regard to the NELP, including when developing or renewing their charters.

The TES sets the direction for tertiary education. Tertiary Education Organisations are required to show how they have regard for the TES. The Tertiary Education Commission must give effect to the TES, and the New Zealand Qualifications Authority must have regard for the TES.

Pongaroa School Targets

Pongaroa School aims for the highest education standards for all our students and expects students to achieve in all curriculum areas. We will focus on our target groups and priority learners while maintaining these high standards.

Pongaroa School provides a physically and emotionally safe environment for all students so that they can experience success in all they do.

ACHIEVEMENT DATA and ANALYSIS OF VARIANCE

Start of 2024 to End of Year 2024

Annual Targets	What will success look like?	Who responsible	Time Frame	Progress/Evaluation	Analysis of Variance
• **80% at or above in reading** (from 60% in 2023)	**Most students achieving or exceeding expectation**	**All teachers**	**All Year Assessments at least termly and data analysed and reported to the Board.**	**Baseline data Term 1** End of Term 2: 73.3% at or above End of Term 3 data: Well below 2% Below 31% At 31% Above 36% Total at or above in reading 67% End of Year Data:	Continue regular teaching of reading (and writing and maths) for at least one hour each per day and assess and analyse data each term to track progress. Girls achieve at a higher rate than boys and Non-Maori students achieve at a higher rate in reading than our Māori students.

				Below: 26% At: 56% Above: 18% Total at or above: 74% Ethnicity breakdown of those students below: 75% Māori/Pasifika 25% European Gender breakdown of those students below: 75% boys and 25% girls.	Girls continue to achieve at a higher rate than boys.
• **70% at or above in writing** (from 40% in 2023)	**Achieving or exceeding expectation**			**Baseline data Term 1** End of Term 2 Data Total at or above: 55.6% End of Year Data Below: 47% At: 44% Above: 9% Total at or above: 53% Ethnicity breakdown of those students below: 76% Māori/Pasifika 24% European Gender breakdown of those students below: 66.6% boys and 33.3% girls.	Writer's Toolbox and Jill Eggleton Resources for staff workshops. This is only occurring in the senior room and it has been difficult to gauge its success in relation to the achievement data. Regularly track student achievement across the school through assessments and goal setting Girls achieve at a higher rate than boys and Non-Maori students achieve at a higher rate in reading

					than our Māori students.
• **75% at or above in mathematics** (from 45% in 2023)	**Achieving or exceeding expectation**			**Baseline data Term 1** End of Term 2 Data At or above: 55.6% End of Term 3 achievement. Well below: 0% Below: 42% At: 47% Above: 11% Total at or above: 61% End of Year Data: Below: 40% At: 53% Above: 7% Total at or above: 60% Ethnicity breakdown of those students below: 56% Māori/Pasifika 44% European Gender breakdown of those students below: 61% boys and 39% girls.	Continue our PR1ME journey using the newly designed matrix that better aligns with NZC expectations than the one used in 2023 OTJ's informed our Term 3 Maths levels. End of Term 3 achievement. Well below: 0% Below: 42% At: 47% Above: 11% Total at or above: 61% Girls achieve at a higher rate than boys and Non-Maori students achieve at a higher rate in reading than our Māori students.

Undertaking

The Principal and the Board will jointly take all reasonable steps to achieve the aims, purpose and objectives outlined in this Strategic Plan and to meet all statutory obligations.

Signatures

Principal (Jo Mahoney) _____ Presiding Member (Erin Henricksen) _____ Date: 02/12/2024

KIWISPORT FUNDING STATEMENT FOR YEAR ENDING 2024

Pongaroa School received $879.88 in 2024 through our Operational Grant and this money went towards pool hireage for a school swimming event