

PLEASANT POINT PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



Ministry Number:	3477
Principal:	Lorraine Frances-Rees
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PLEASANT POINT PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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PLEASANT POINT PRIMARY SCHOOL

Statement of Responsibility For the year ended 31 December 2024

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the school.

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

<u>Hayden Cartwright</u> Full Name of Presiding Member	<u>Lorraine Frances-Rees</u> Full Name of Principal
<u>[Signature]</u> Signature of Presiding Member	<u>[Signature]</u> Signature of Principal
<u>29-5-25</u> Date:	<u>29.5.25</u> Date:



PLEASANT POINT PRIMARY 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	2,526,988	2,147,776	2,339,733
Locally Raised Funds	3	96,748	38,700	139,477
Interest		39,557	20,100	29,731
		2,663,293	2,206,576	2,508,941
Expenses				
Locally Raised Funds	3	62,975	60,770	89,610
Learning Resources	4	1,767,943	1,513,832	1,695,746
Administration	5	199,090	160,090	173,664
Interest		420	-	1,080
Property	6	651,274	446,327	431,665
		2,681,702	2,181,019	2,391,765
Net Deficit for the year		(18,409)	25,557	117,176
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(18,409)	25,557	117,176

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



PLEASANT POINT PRIMARY SCHOOL

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

Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Balance at 1 January	664,124	600,268	600,268
Total comprehensive revenue and expense for the year	(18,409)	25,557	117,176
Contributions from / (Distributions to) the Ministry of Education			
Contribution - Furniture and Equipment Grant	11,179	-	-
Board Contributions - Capital Works	-	-	(53,320)
Equity at 31 December	656,894	625,825	664,124
Accumulated comprehensive revenue and expense	656,894	625,825	664,124
Equity at 31 December	656,894	625,825	664,124

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.



PLEASANT POINT PRIMARY SCHOOL

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	207,606	232,727	641,539
Accounts Receivable	8	165,042	165,000	188,545
GST Receivable		11,583	2,500	-
Prepayments		11,309	12,500	15,588
Inventories	9	8,027	7,500	9,029
Investments	10	460,869	400,000	434,410
Funds receivable for Capital Works Projects	17	33,750	-	33,750
		898,186	820,227	1,322,861
Current Liabilities				
GST Payable		-	-	29,467
Accounts Payable	12	183,601	160,000	161,595
Revenue Received in Advance	13	5,191	5,000	38,642
Provision for Cyclical Maintenance	14	12,207	10,000	-
Finance Lease Liability	15	1,936	5,000	6,078
Funds held in Trust	16	38,825	40,000	41,335
Funds held for Capital Works Projects	17	11,224	-	436,053
Funds held on behalf of Kahui Ako	18	-	8,000	7,085
		252,984	228,000	720,255
Working Capital Surplus/(Deficit)		645,202	592,227	602,606
Non-current Assets				
Property, Plant and Equipment	11	154,339	138,098	153,098
		154,339	138,098	153,098
Non-current Liabilities				
Provision for Cyclical Maintenance	14	142,647	100,000	89,644
Finance Lease Liability	15	-	4,500	1,936
		142,647	104,500	91,580
Net Assets		656,894	625,825	664,124
Equity		656,894	625,825	664,124

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



PLEASANT POINT PRIMARY SCHOOL

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		646,058	628,642	652,551
Locally Raised Funds		67,216	46,997	158,721
Goods and Services Tax (net)		(41,051)	2,500	36,190
Payments to Employees		(331,713)	(476,498)	(372,641)
Payments to Suppliers		(381,330)	(128,887)	(310,234)
Interest Paid		(420)	-	(1,080)
Interest Received		95,103	20,100	17,755
Net cash from Operating Activities		53,863	92,854	181,262
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(11,682)	(11,435)	(1,312)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		(26,459)	50,000	(19,132)
Net cash from Investing Activities		(38,141)	38,565	(20,444)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,179	-	(53,320)
Finance Lease Payments		(26,410)	(2,000)	(29,775)
Funds on behalf of Third Parties		(434,424)	(42,000)	432,887
Net cash from Financing Activities		(449,655)	(44,000)	349,792
Net increase/(decrease) in cash and cash equivalents		(433,933)	87,419	510,610
Cash and cash equivalents at the beginning of the year	7	641,539	145,308	130,929
Cash and cash equivalents at the end of the year	7	207,606	232,727	641,539

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



PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure 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

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



PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024



1. Statement of Accounting Policies

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 23b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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





PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Library resources	12.5% Diminishing value
Leased assets	Over Life of the Lease

k) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

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.

PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are expected to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

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 are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees, 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 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 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 Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL B programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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

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.

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) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

v) 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.



PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	637,014	622,642	617,339
Other Government Grants	9,951	8,000	13,270
Teachers' Salaries Grants	1,539,296	1,258,657	1,415,506
Use of Land and Buildings Grants	340,727	258,477	293,618
	<u>2,526,988</u>	<u>2,147,776</u>	<u>2,339,733</u>

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	4,762	4,000	7,301
Fees for Extra Curricular Activities	36,487	24,200	44,322
Fundraising & Community Grants	36,645	-	16,806
Transport Revenue	-	-	47,945
Other Revenue	2,746	-	5,271
Trading	16,108	10,500	17,832
	<u>96,748</u>	<u>38,700</u>	<u>139,477</u>
Expenses			
Extra Curricular Activity Costs	38,014	39,000	52,420
Trading	14,104	10,500	21,464
Fundraising and Community Grant Costs	9,610	11,270	14,815
Other Locally Raised Funds Expenditure	1,247	-	911
	<u>62,975</u>	<u>60,770</u>	<u>89,610</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>33,773</u>	<u>(22,070)</u>	<u>49,867</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	29,682	37,905	31,006
Other Learning Resources	1,451	2,750	2,057
Employee Benefits - Salaries	1,685,499	1,417,657	1,611,092
Staff Development	20,539	20,520	11,382
Depreciation	30,772	35,000	40,209
	<u>1,767,943</u>	<u>1,513,832</u>	<u>1,695,746</u>



PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,850	3,500	5,331
Board Fees and Expenses	8,455	9,000	13,307
Other Administration Expenses	37,210	39,492	29,149
Employee Benefits - Salaries	131,481	99,498	118,179
Insurance	7,626	6,400	3,354
Service Providers, Contractors and Consultancy	4,468	2,200	4,344
	199,090	160,090	173,664

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	45,972	42,300	48,392
Cyclical Maintenance Provision	128,215	12,000	(36,124)
Other Property Expenses	40,058	24,550	20,905
Heat, Light and Water	33,551	35,000	30,212
Repairs and Maintenance	15,873	15,000	13,421
Use of Land and Buildings	340,727	258,477	293,618
Employee Benefits - Salaries	46,878	59,000	61,241
	651,274	446,327	431,665

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	91,297	232,727	640,038
Bank Call Account	116,309	-	1,501
Cash and cash equivalents for Cash Flow Statement	207,606	232,727	641,539

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

Of the \$207,606 Cash and Cash Equivalents, \$11,224 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2025 on Crown owned school buildings.



PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	3,954	165,000	3,931
Receivables from the Ministry of Education	4,386	-	8,729
Interest Receivable	5,433	-	52,993
Teacher Salaries Grant Receivable	151,269	-	116,216
	<u>165,042</u>	<u>165,000</u>	<u>188,545</u>
Receivables from Exchange Transactions	9,387	165,000	56,924
Receivables from Non-Exchange Transactions	155,655	-	131,621
	<u>165,042</u>	<u>165,000</u>	<u>188,545</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	8,027	7,500	9,029
	<u>8,027</u>	<u>7,500</u>	<u>9,029</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	460,869	400,000	434,410
Total Investments	<u>460,869</u>	<u>400,000</u>	<u>434,410</u>



PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	54,655	-	-	-	(2,592)	52,063
Furniture and Equipment	56,044	32,013	-	-	(10,537)	77,520
Information Technology	30,042	-	-	-	(11,422)	18,620
Leased Assets	7,073	-	-	-	(5,560)	1,513
Library Resources	5,284	-	-	-	(661)	4,623
Balance at 31 December	153,098	32,013	-	-	(30,772)	154,339

The net carrying value of equipment held under a finance lease is \$1,513 (2023: \$7,073).

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	111,291	(59,228)	52,063	111,291	(56,636)	54,655
Furniture and Equipment	191,722	(114,202)	77,520	159,710	(103,666)	56,044
Information Technology	151,961	(133,340)	18,620	151,961	(121,919)	30,042
Leased Assets	52,727	(51,214)	1,513	52,727	(45,654)	7,073
Library Resources	61,069	(56,446)	4,623	61,069	(55,785)	5,284
Balance at 31 December	568,770	(414,430)	154,339	536,758	(383,660)	153,098

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	4,748	160,000	4,122
Accruals	14,054	-	20,576
Employee Entitlements - Salaries	162,992	-	135,595
Employee Entitlements - Leave Accrual	1,807	-	1,302
	183,601	160,000	161,595
Payables for Exchange Transactions	183,601	160,000	161,595
	183,601	160,000	161,595

The carrying value of payables approximates their fair value.



PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	5,191	5,000	9,131
Other Revenue in Advance	-	-	29,511
	<u>5,191</u>	<u>5,000</u>	<u>38,642</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	89,644	89,644	139,925
Increase/ (decrease) to the Provision During the Year	128,215	12,000	(60,082)
Use of the Provision During the Year	(62,506)	-	(14,157)
Other Adjustments	(499)	8,356	23,957
Provision at the End of the Year	<u>154,854</u>	<u>110,000</u>	<u>89,644</u>
Cyclical Maintenance - Current	12,207	10,000	-
Cyclical Maintenance - Non Current	142,647	100,000	89,644
	<u>154,854</u>	<u>110,000</u>	<u>89,644</u>

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

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	2,006	5,000	6,498
Later than One Year and no Later than Five Years	-	4,500	2,006
Future Finance Charges	(70)	-	(490)
	<u>1,936</u>	<u>9,500</u>	<u>8,014</u>
Represented by			
Finance Lease Liability - Current	1,936	5,000	6,078
Finance Lease Liability - Non Current	-	4,500	1,936
	<u>1,936</u>	<u>9,500</u>	<u>8,014</u>

PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

16. Funds held in Trust

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	38,825	40,000	41,335
	38,825	40,000	41,335

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

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

	2024	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Hall Upgrade		(7,095)	-	-	-	(7,095)
Cloakbay Upgrade		(21,342)	-	-	-	(21,342)
Floor Covering Replacement	232322	(5,313)	-	-	-	(5,313)
Opihi/BLH		436,053	98,000	(522,829)	-	11,224
Totals		402,303	98,000	(522,829)	-	(22,526)

Represented by:

Funds Held on Behalf of the Ministry of Education	11,224
Funds Receivable from the Ministry of Education	(33,750)
	(22,526)

	2023	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
ILE Classroom	222883	(55,740)	-	-	55,740	-
SIP Hardstand and Carpark	225114	2,420	-	-	(2,420)	-
Hall Upgrade		(7,095)	-	-	-	(7,095)
Cloakbay Upgrade		(21,342)	-	-	-	(21,342)
Boiler Chimney Replacement	232234	-	-	-	-	-
Floor Covering Replacement	232322	(5,313)	-	-	-	(5,313)
Opihi/BLH		-	500,000	(63,947)	-	436,053
Totals		(87,070)	500,000	(63,947)	53,320	402,303

Represented by:

Funds Held on Behalf of the Ministry of Education	436,053
Funds Receivable from the Ministry of Education	(33,750)
	402,303



PLEASANT POINT PRIMARY SCHOOL

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

18. Funds Held on Behalf of Kahui Ako Cluster

Pleasant Point Primary School is the lead school and holds funds on behalf of the Kahui Ako cluster, a group of schools funded by the Ministry of Education to share professional support.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	7,085	7,085	59,313
Funds Received from Central Fund	(6,167)	15,000	-
Funds Spent on Behalf of the Cluster	(918)	(15,000)	(52,228)
Funds Held at Year End	-	8,000	7,085

19. Related Party Transactions

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

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



PLEASANT POINT PRIMARY SCHOOL

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

20. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
Board Members Remuneration	2,600	3,000
Leadership Team Remuneration	603,287	556,662
Full-time equivalent members	5.00	4.75
Total key management personnel remuneration	605,887	559,662

There are 7 members of the Board excluding the Principal. The Board had 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

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	140 - 150	110 - 120
Benefits and Other Emoluments	4 - 5	3 - 4

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2	4
110 - 120	2	2
120 - 130	1	-
	5	6

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



PLEASANT POINT PRIMARY SCHOOL

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2024. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2024. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2025.

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.



PLEASANT POINT PRIMARY SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$110,172 (2023: \$464,177) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Opihi/BLH Upgrade	110,172
Total	110,172

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

(b) Operating Commitments

As at 31 December 2024 the Board has entered into the following contracts:
(Operating commitments at 31 December 2023: \$nil)

(i) Carus contract for painting maintenance;

	2024 Actual	2023 Actual
	\$	\$
No later than One Year	15,700	-
Later than One Year and No Later than Five Years	136,645	-
Later than Five Years	9,182	-
	<u>161,527</u>	<u>-</u>

24. Financial Instruments

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	207,606	232,727	641,539
Receivables	165,042	165,000	188,545
Investments - Term Deposits	460,869	400,000	434,410
Total Financial assets measured at amortised cost	<u>833,517</u>	<u>797,727</u>	<u>1,264,494</u>
Financial liabilities measured at amortised cost			
Payables	183,601	160,000	161,595
Finance Leases	1,936	9,500	8,014
Total Financial Liabilities Measured at Amortised Cost	<u>185,537</u>	<u>169,500</u>	<u>169,609</u>

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF PLEASANT POINT PRIMARY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Pleasant Point Primary School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, 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 21, 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 30 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 arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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.



Sam Naylor

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

PLEASANT POINT PRIMARY SCHOOL

Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board gained	Term expired/expires
Hayden Cartwright	Presiding Member	Re-elected Sept 2022	September 2025
Lorraine Frances-Rees	Principal		
Khan Adams	Parent Rep	Elected Sept 2022	September 2025
Rae Gaskin-Coburn	Parent Rep	Re-elected Sept 2022	September 2025
Deborah Jacobs	Parent Rep	Elected Sept 2022	September 2025
Suzanne Kelliher	Staff Rep	Re-elected Sept 2022	September 2025
Hamiora Taite	Parent Rep	Selected 2023	September 2025
Rachael Proudfoot	Board Secretary		



Statement of Variance Reporting



School Name:	Pleasant Point Primary School	School Number:	3477
Strategic Aim: Analysis report	Goal 5: Every student will be motivated to engage in holistic learning in order to achieve to their own highest potential.		
Annual Aim:	<p>Staff are engaging in reflective practice and inquiry processes in order to engage all learners.</p> <p>Teaching staff engage in reflective practice in order to increase teaching capacity to “Teach to the North East.” There are conscious and specific practices in place and further practices developing to increase equity and engagement of all students.</p>		
Target:	<p>Maori achievement in writing remains consistent with overall achievement.</p> <p>A system devised to measure improvement in these areas (we cannot do this yet as it is meaningless at the start of the year). This gives us access to a more specific benchmark for 2025.</p>		
Baseline Data:	<p>Maori achievement in the writing testing has 88% at or above with 6% above NZCER surveys will identify some specific areas to address.</p>		

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?								
<p>Member of our SLT trained in Writing Pedagogy? Whole school focus on writing. This was guided by Dr Helen Walls - Writing programme</p> <p>A member of the SLT trained as an Impact Coach using the Relationships Based Learning Framework. 3 out 12 classroom teachers have now been impact coached with 4 more teachers willing to be coached at the beginning of 2025.</p> <p>Implementation of a updated Professional Growth Cycle that allows that every teacher to have the option of an observation and coaching session two times per year.</p> <p>Yr4 – 8 classes completed the NZCER engagement survey.</p> <p>.</p>	<p>Maori achievement in writing = 84% compared with overall achievement of 82% - Target Met</p> <p>We used the NZCER Me and My School survey as a starting point to measure improvement in engagement.</p> <p>Teachers were given their survey results in Term 2, and teams were asked to pick two or three areas for ongoing reflective inquiry with a follow up of these areas to be reported in term 4.</p> <p>We picked out one question that stood out for us. <i>‘Most mornings I look forward to coming to school.’</i></p> <p>61% of the year 4-8 cohort Look forward to coming to school.</p> <p>59% of Boys and 64% of Girls in the year 4-8 cohort <i>‘Most mornings I look forward to coming to school.’</i></p>	<p>Whole school focus on writing. This was guided by Dr Helen Walls - Writing programme.</p> <p>Yr 7 Students surveyed indicated</p> <p>Silent reading was the most common aspect of school that the Yr7 students disliked.</p> <p>A group of high performing students surveyed indicated that coming to school was not an issue. 83% of students indicated that <i>‘Most mornings I look forward to coming to school.’</i></p>	<p>Continue to embed whole school writing pedagogy in 2025</p> <p>In 2025 we will address the area of:</p> <p><i>‘Most mornings I look forward to coming to school.’</i></p> <table><tr><td>Yr4-6</td><td>Yr7-8</td></tr><tr><td>Overall – 66%</td><td>Overall – 51%</td></tr><tr><td>Boys - 66%</td><td>Boys – 47%</td></tr><tr><td>Girls – 69%</td><td>Girls – 56%</td></tr></table> <p>Teachers to undertake professional development around Russel Bishops, Relationships Based Learning. This PLD will be specifically around the concepts of power sharing and co-construction.</p>	Yr4-6	Yr7-8	Overall – 66%	Overall – 51%	Boys - 66%	Boys – 47%	Girls – 69%	Girls – 56%
Yr4-6	Yr7-8										
Overall – 66%	Overall – 51%										
Boys - 66%	Boys – 47%										
Girls – 69%	Girls – 56%										

Tātaritanga raraunga

Yr4-6	Yr7-8
Overall – 66%	Overall – 51%
Boys - 66%	Boys – 47%
Girls – 69%	Girls – 56%

End of Term 3 Yar 4-6 survey has shown consistency with beginning on Term 2. 61% of students indicating that *‘Most mornings I look forward to coming to school.’*

Planning for next year:

In the years 4-8, teachers will gain a consistent understanding of power sharing and co-construction in line with Russel Bishops' relationship-based Learning. With the intention of using these concepts in the classroom.

In 2025 we will conduct a schoolwide investigation into Boy's engagement in reading.



33 Halstead Road Pleasant Point 7903

Phone: (03) 6147832

Principal: Lorraine Frances-Rees

Email: principal@pointprimary.school.nz

Kiwisport 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2024, the school received total kiwisport funding of \$4,065.56 (excluding GST). The funding was spent purchasing various sports equipment.

Curious ... Awesome ... Respectful ... Engaged

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

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p><i>We monitor the school buildings and grounds for hazards.</i></p> <p><i>We keep a hazard register and address risks.</i></p> <p><i>We have a H&S section in our weekly whole staff meeting.</i></p> <p><i>We mitigate work overload by good planning and communication.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>Pleasant Point Primary School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</i></p> <p><i>This is to ensure that we:</i></p> <ul style="list-style-type: none"> <i>• treat current and prospective staff fairly</i> <i>• make decisions based on relevant merit</i> <i>• work to eliminate bias and discrimination.</i> <p><i>We keep an EEO database.</i></p> <p><i>We have an annual staff wellbeing survey and take action on matters raised in the survey.</i></p> <p><i>Matters coming out of these are prioritised and acted upon in a tight timeframe.</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>Through a robust appointment process in line with our policies which are guided by our EEO framework. We employ the best candidate for the job.</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p><i>Through Maori whanau consultation</i></p> <p><i>Through training through Te Aiterakihi Centre and through developing connections with Arowhenua marae.</i></p> <p><i>We have ongoing staff conversations regarding cultural responsiveness such as how we manage our mihi whakatau for new students and staff.</i></p> <p><i>We state a requirement for commitment to Te Tiriti in our job advertisements.</i></p>

How have you enhanced the abilities of individual employees?	<i>Through the professional growth cycle process and by meeting and conversing with staff in both group and individual settings regarding personal and professional growth and goals and we offer professional development, and work opportunities to help to grow all of our staff.</i>
How are you recognising the employment requirements of women?	<p>We provide suitable bathroom facilities.</p> <p><i>We promote and support our female staff to have flexible working arrangements to support their parenting. We would do the same for male staff if that was required.</i></p> <p><i>We allow staff to leave at 3.30pm, trusting them to do their work in their own time if they wish which supports parenting and lifestyle choices.</i></p>
How are you recognising the employment requirements of persons with disabilities?	<p><i>All of our buildings have disabled access.</i></p> <p><i>We have a spacious disabled toilet and bathroom area.</i></p> <p><i>If we had a staff member with specific disabilities we would consult with them to discover and provide for their requirements.</i></p> <p><i>We have a reliever with a disability and we arrange our staffing to accommodate that for instance she can take her car to the swimming pool and we put extra staff in to walk her class.</i></p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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

Te Tiriti o Waitangi

Pleasant Point Primary School has given effect to Te Tiriti o Waitangi by:

- Te Reo Māori and tikanga is taught, valued and celebrated
- Whanau are consulted in meaningful, ongoing and reciprocal ways
- Māori diversity is recognised and valued
- Educational barriers and inequalities are removed to ensure equitable educational outcomes
- Education content and delivery reflect Aotearoa and our dual heritage
- Everyone has the right to cultural and religious freedom