

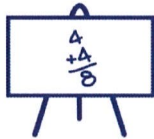
JOHNSONVILLE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2866
Principal:	Tania Cohen
School Address:	Morgan Street, Johnsonville
School Postal Address:	Morgan Street, Johnsonville, Wellington 6037
School Phone:	04 478 7155
School Email:	office@johnsonville.school.nz
Accountant / Service Provider:	



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JOHNSONVILLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Johnsonville 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.

Eugene Chang Fu Lai
Full Name of Presiding Member


Signature of Presiding Member

3 June 2025
Date:

Tania Michele Cohen
Full Name of Principal


Signature of Principal

3 June 2025
Date:

Johnsonville 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	4,897,558	4,490,435	4,395,922
Locally Raised Funds	3	136,680	74,530	170,887
Interest		55,374	14,000	36,502
Total Revenue		5,089,612	4,578,965	4,603,311
Expense				
Locally Raised Funds	3	16,450	-	52,308
Learning Resources	4	2,886,527	3,027,830	2,748,749
Administration	5	232,990	223,660	220,562
Interest		535	-	1,103
Property	6	1,678,651	1,354,600	1,386,512
Loss on Disposal of Property, Plant and Equipment		2,472	-	-
Total Expense		4,817,625	4,606,090	4,409,234
Net Surplus / (Deficit) for the year		271,987	(27,125)	194,077
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		271,987	(27,125)	194,077

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

Johnsonville 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		1,027,904	995,000	779,702
Total comprehensive revenue and expense for the year		271,987	(27,125)	194,077
Contributions from the Ministry of Education		-	-	-
Distributions to the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		13,219	-	54,125
Equity at 31 December		1,313,110	967,875	1,027,904
Accumulated comprehensive revenue and expense		1,313,110	967,875	1,027,904
Reserves		-	-	-
Equity at 31 December		1,313,110	967,875	1,027,904

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.

Johnsonville School Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	255,730	733,300	342,334
Accounts Receivable	8	226,003	180,000	187,939
GST Receivable		16,092	15,000	16,168
Prepayments		9,980	10,000	8,560
Investments		801,904	-	496,117
Funds Receivable for Capital Works Projects	14	78,053	-	36,904
		<u>1,387,762</u>	<u>938,300</u>	<u>1,088,022</u>
Current Liabilities				
Accounts Payable	10	279,715	220,000	223,431
Revenue Received in Advance	11	15,329	20,000	17,037
Provision for Cyclical Maintenance	12	44,769	-	36,247
Finance Lease Liability	13	7,532	5,000	7,534
Funds held for Capital Works Projects	14	9,208	-	31,719
		<u>356,553</u>	<u>245,000</u>	<u>315,968</u>
Working Capital Surplus/(Deficit)		1,031,209	693,300	772,054
Non-current Assets				
Property, Plant and Equipment	9	477,593	463,125	433,998
		<u>477,593</u>	<u>463,125</u>	<u>433,998</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	188,077	179,050	163,518
Finance Lease Liability	13	7,615	9,500	14,630
		<u>195,692</u>	<u>188,550</u>	<u>178,148</u>
Net Assets		<u>1,313,110</u>	<u>967,875</u>	<u>1,027,904</u>
Equity		<u>1,313,110</u>	<u>967,875</u>	<u>1,027,904</u>

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

Johnsonville 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		1,289,351	1,090,435	1,120,456
Locally Raised Funds		132,968	74,530	161,669
Goods and Services Tax (net)		76	-	(23,617)
Payments to Employees		(740,032)	(751,850)	(670,366)
Payments to Suppliers		(355,554)	(420,190)	(363,296)
Interest Paid		(535)	-	(1,103)
Interest Received		54,391	14,000	36,502
Net cash from/(to) Operating Activities		380,665	6,925	260,245
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(105,990)	(93,125)	(44,282)
Purchase of Investments		(305,787)	-	(496,117)
Proceeds from Sale of Investments		-	-	263,708
Net cash from/(to) Investing Activities		(411,777)	(93,125)	(276,691)
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,219	-	54,125
Finance Lease Payments		(7,017)	(5,500)	(6,707)
Funds Administered on Behalf of Other Parties		(63,660)	-	(466,863)
Net cash from/(to) Financing Activities		(57,458)	(5,500)	(419,445)
Net increase/(decrease) in cash and cash equivalents		(88,570)	(91,700)	(435,891)
Cash and cash equivalents at the beginning of the year	7	342,334	825,000	778,225
Cash and cash equivalents at the end of the year	7	253,764	733,300	342,334

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.

Johnsonville School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Johnsonville 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 12.

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 9.

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 13. Future operating lease commitments are disclosed in note 19.

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) 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.

i) 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.

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	20–50 years
Board-owned Buildings	20–50 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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 comparison to recent market transaction etc.

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.

k) 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.

l) 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees and grants received where there are unfulfilled obligations for the Group 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 international students, should the School be unable to provide the services to which they relate.

n) 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.

o) 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.

p) 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.

q) 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,123,513	1,047,435	1,088,466
Teachers' Salaries Grants	2,214,146	2,300,000	2,147,658
Use of Land and Buildings Grants	1,381,240	1,100,000	1,110,413
Other Government Grants	178,659	43,000	49,385
	<u>4,897,558</u>	<u>4,490,435</u>	<u>4,395,922</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 and Bequests	40,845	-	43,462
Fees for Extra Curricular Activities	16,767	-	51,651
Trading	312	11,630	2,869
Fundraising and Community Grants	5,142	-	-
Other Revenue	73,614	62,900	72,905
	<u>136,680</u>	<u>74,530</u>	<u>170,887</u>
Expense			
Extra Curricular Activities Costs	16,285	-	49,674
Fundraising and Community Grant Costs	165	-	2,634
	<u>16,450</u>	<u>-</u>	<u>52,308</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>120,230</u>	<u>74,530</u>	<u>118,579</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	42,604	54,480	35,006
Employee Benefits - Salaries	2,768,784	2,887,350	2,637,185
Staff Development	15,216	36,000	23,316
Depreciation	59,923	50,000	53,242
	<u>2,886,527</u>	<u>3,027,830</u>	<u>2,748,749</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	10,935	9,000	7,548
Board Fees and Expenses	8,765	9,500	5,609
Other Administration Expenses	56,615	62,100	54,529
Employee Benefits - Salaries	146,122	126,500	140,304
Insurance	10,553	16,560	12,572
	<u>232,990</u>	<u>223,660</u>	<u>220,562</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	60,629	55,300	55,511
Cyclical Maintenance	61,046	19,050	51,483
Heat, Light and Water	57,404	48,000	45,425
Repairs and Maintenance	36,281	49,050	38,654
Use of Land and Buildings	1,381,240	1,100,000	1,110,413
Employee Benefits - Salaries	44,041	41,500	44,833
Other Property Expenses	38,010	41,700	40,193
	<u>1,678,651</u>	<u>1,354,600</u>	<u>1,386,512</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	255,730	733,300	342,334
Cash and cash equivalents for Statement of Cash Flows	<u>255,730</u>	<u>733,300</u>	<u>342,334</u>

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

Of the \$255,730 Cash and Cash Equivalents, \$9,208 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$255,730 Cash and Cash Equivalents, \$15,329 of Revenue Received in Advance is held by the School, as disclosed in note 11.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	6,286	-	4,282
Receivables from the Ministry of Education	6,930	-	-
Interest Receivable	4,646	-	3,663
Teacher Salaries Grant Receivable	208,141	180,000	179,994
	<u>226,003</u>	<u>180,000</u>	<u>187,939</u>
Receivables from Exchange Transactions	10,932	-	7,945
Receivables from Non-Exchange Transactions	215,071	180,000	179,994
	<u>226,003</u>	<u>180,000</u>	<u>187,939</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	229,703	-	-	-	(6,210)	223,493
Furniture and Equipment	90,354	78,028	(218)	-	(20,763)	147,401
Information and Communication Technology	73,413	24,293	(2,254)	-	(22,863)	72,589
Leased Assets	22,716	-	-	-	(7,822)	14,894
Library Resources	17,812	3,669	-	-	(2,265)	19,216
	<u>433,998</u>	<u>105,990</u>	<u>(2,472)</u>	<u>-</u>	<u>(59,923)</u>	<u>477,593</u>

The net carrying value of furniture and equipment held under a finance lease is \$14,894 (2023: \$22,716)

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	310,517	(87,024)	223,493	310,517	(80,814)	229,703
Furniture and Equipment	368,473	(221,072)	147,401	333,337	(242,983)	90,354
Information and Communication Technology	187,874	(115,285)	72,589	170,271	(96,858)	73,413
Leased Assets	37,333	(22,439)	14,894	38,811	(16,095)	22,716
Library Resources	173,584	(154,368)	19,216	169,915	(152,103)	17,812
	<u>1,077,781</u>	<u>(600,188)</u>	<u>477,593</u>	<u>1,022,851</u>	<u>(588,853)</u>	<u>433,998</u>

10. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	33,483	20,000	19,374
Accruals	21,059	20,000	11,800
Employee Entitlements - Salaries	208,141	180,000	179,994
Employee Entitlements - Leave Accrual	17,032	-	12,263
	<u>279,715</u>	<u>220,000</u>	<u>223,431</u>
Payables for Exchange Transactions	279,715	220,000	223,431
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>279,715</u>	<u>220,000</u>	<u>223,431</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Other revenue in Advance	15,329	20,000	17,037
	<u>15,329</u>	<u>20,000</u>	<u>17,037</u>

12. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	199,765	(198,100)	159,282
Increase to the Provision During the Year	59,781	19,050	51,483
Use of the Provision During the Year	(26,700)	-	(11,000)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>232,846</u>	<u>(179,050)</u>	<u>199,765</u>
Cyclical Maintenance - Current	44,769	-	36,247
Cyclical Maintenance - Non current	188,077	179,050	163,518
	<u>232,846</u>	<u>179,050</u>	<u>199,765</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.

13. 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	7,532	5,000	7,534
Later than One Year and no Later than Five Years	7,615	9,500	14,630
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>15,147</u>	<u>14,500</u>	<u>22,164</u>
Represented by			
Finance lease liability - Current	7,532	5,000	7,534
Finance lease liability - Non current	7,615	9,500	14,630
	<u>15,147</u>	<u>14,500</u>	<u>22,164</u>

14. Funds Held for Capital Works Projects

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

	2024 Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSM Accessibility		9,030	-	(9,030)	-	-
Weather Tightness Remediation	216052	(13,608)	-	-	-	(13,608)
LSM Sensory Room	234029	22,689	-	(47,715)	-	(25,026)
LSM Fencing		(3,663)	-	(13,405)	-	(17,068)
ILE Upgrade		(19,633)	56,066	(36,433)	-	-
Asphalt		-	-	(4,500)	-	(4,500)
Fencing and Decking		-	150,000	(140,792)	-	9,208
Cladding		-	-	(17,851)	-	(17,851)
Totals		<u>(5,185)</u>	<u>206,066</u>	<u>(269,726)</u>	<u>-</u>	<u>(68,845)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	9,208
Funds Receivable from the Ministry of Education	(78,053)



	2023 Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSM Accessibility		(1,073)	40,000	(29,897)	-	9,030
Weather Tightness Remediation	216052	289,527	171,161	(474,296)	-	(13,608)
LSM Sensory Room	234029	35,752	-	(13,063)	-	22,689
LSM Fencing		67,484		(71,147)	-	(3,663)
ILE Upgrade		9,374	210,000	(239,007)	-	(19,633)
Refurbishment Rooms 2/3/4		8,621	38,360	(46,981)	-	-
Roof Blocks1/2/4/7	216054	5,384	13,780	(19,164)	-	-
Playground	233531	(1,646)	3,672	(3,800)	(1,774)	-
Hall	233532	1,425	-	(1,425)	-	-
Toilet		(50)	-	50	-	-
Roof Replacement Block 2 Room 7/8		46,880	9,813	(56,693)	-	-
Pool Drainage		-	5,175	(5,175)	-	-
		-	58,127	(58,127)	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Totals		461,678	550,088	(1,018,725)	(1,774)	(5,185)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

31,719
(36,904)

15. 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.

16. 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 \$
<i>Board Members</i>		
Remuneration	3,205	2,970
<i>Leadership Team</i>		
Remuneration	390,250	387,675
Full-time equivalent members	3	3
Total key management personnel remuneration	393,455	390,645



There are 7 members of the Board excluding the Principal. The Board has held 10 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, and sub committee meetings, including Finance and Property.

Principal 1

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

	2024	2023
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration	2024	2023
\$000	FTE Number	FTE Number
100 - 110	10	7
110 - 120	1	2
120 - 130	1	-
	<u>12.00</u>	<u>9.00</u>

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

17. 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	2023
	Actual	Actual
	\$0	\$0
Total	-	-
Number of People	-	-

18. 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 a liability regarding this funding wash-up, which is expected to be settled in July 2025.

19. Commitments**(a) Capital Commitments**

At 31 December 2024, the Board had capital commitments of \$9,208 (2023:\$31,719) as a result of entering the following contracts:

Contract Name	Contract	Spent to Date	Remaining
	Amount		Capital
	\$	\$	\$
Fencing and Decking	7,045	-	7,045
Total	7,045	-	7,045

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any contracts:

20. 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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	255,730	733,300	342,334
Receivables	226,003	180,000	187,939
Investments - Term Deposits	801,904	-	496,117
Total financial assets measured at amortised cost	1,283,637	913,300	1,026,390

Financial liabilities measured at amortised cost

Payables	279,715	220,000	223,431
Borrowings - Loans	-	-	-
Finance Leases	15,147	14,500	22,164
Total financial liabilities measured at amortised cost	294,862	234,500	245,595

21. Events After Balance Date

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

22. 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 the financial statements of Johnsonville School for the year ended 31 December 2024

The Auditor-General is the auditor of Johnsonville School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 3 June 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 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 22 to 31 but does not include the financial statements, and our auditor's report thereon.

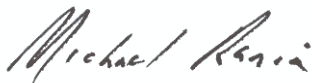
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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) (PSE 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.

A handwritten signature in black ink that reads 'Michael Rania'.

Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

JOHNSONVILLE SCHOOL BOARD REPRESENTATIVES

Updated August 2024

Name	Occupation	How Board role gained	Term Expires/Expired
Clare Little <i>Presiding Member</i>	Project Manager	Election Sept 2022	Sept 2025
Ben Mills <i>Assist: Property, Finance</i>	Public Servant	Election Sept 2022	Sept 2025
Eugene Lai <i>Assist: Finance</i>	Analyst	Election Sept 2022	Sept 2025
Christa Robinson <i>Assist: Tika Tangata</i>	Principal Advisor	Selection June 2023	Sept 2025
Simon Scannell <i>Assist: Health & Safety</i>	Electrician	Selection April 2024	Sept 2025
Siobhán Garrett <i>Assist:</i>	Full-time Parent	By-election June 2024	Sept 2025
Tania Cohen <i>Principal</i> <i>Assist: All subcommittees</i>	Principal	Principal	
Misty Olney <i>Staff Representative</i> <i>Assist: Health & Safety</i>	Teacher	Re-elected Sept 2022	Sept 2025

Statement of Variance Reporting



School Name:	Johnsonville School	School Number:	2866
Strategic Aim:	Our school community maintains a learning environment where children are challenged, engaged and achieving in all areas of the Johnsonville School Curriculum.		
Annual Aim:	<p>Annual Aim 1 To increase the number of students achieving at or above the year-level curriculum expectations for writing.</p> <p>Annual Aim 2 To increase the number of students achieving at or above the year-level curriculum expectations for mathematics.</p>		
Target:	<p>Annual Aim 1 Part 1 Eighty percent of boys in years 2 to 6 who did not meet the curriculum achievement expectations for writing in 2023 will make at least one year's progress in writing in 2024. Of the boys who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p> <p>Part 2 Eighty percent of Year 6 students who did not meet the curriculum achievement expectations of writing in 2023 will make at least one year's progress in writing in 2024. Of the students who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p> <p>Annual Aim 2 Part 1 Eighty percent of Māori and Pasifika students' years 2 to 6 who did not meet the curriculum achievement expectations for mathematics in 2023 will make at least one year's progress in mathematics in 2024. Of the students who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p>		
Baseline Data:	<p>Baseline data (End of 2023):</p> <p>Analysis of the school-wide writing achievement data for EOY 2023 showed:</p> <ul style="list-style-type: none"> Of the Y2 – 6 students 65.5% met or exceeded the year-level curriculum expectations for writing. A lower proportion of boys (57.2%) met or exceeded the year-level curriculum expectations for writing. 		

- Of the Year 6 students (75%) met or exceeded the year-level curriculum expectations for writing.

Analysis of the school-wide mathematics achievement data for EOY 2023 showed:

- Of the 56 Māori and Pasifika Y2 – 6 students 64.3% met or exceeded the year-level curriculum expectations for mathematics.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Annual Aim 1 Reviewed assessment data and determined the learning needs of target students.</p> <p>Additional targeted needs-based writing instruction within the classroom programme in-line with the principles and learnings gained from the school's and individual teacher's previous PD.</p> <p>Continued implementation of a structured literacy approach for students in YO – 2 (BSLA).</p> <p>Whole staff spelling PLD from Liz Kane on 'The Code'. Implementation of this program from Term 2 onwards across the school.</p> <p>Regular monitoring meetings where professional learning conversations are held using the schools PLC framework. These meetings focus on monitoring the progress of target students, and any other students 'at risk' of not progressing. In addition, they support the review of effectiveness</p>	<p>Annual Aim 1 26% of the 46 target students (boys) made accelerated progress. Of those students, 26% met year-level curriculum expectations.</p> <p>41.2% of target children made at least one year's progress in writing.</p> <p>Of the twenty six Year 6 students in the target group 73% made one year or more progress. 42.3% of these students are now achieving at the expected curriculum level.</p> <p>Annual Aim 2 Of the 7 target students in this group 50% made at least one year's progress. All students made one or more sublevel increase.</p>	<p>Annual Aim 1</p> <p>Teachers embraced the writing focus and worked hard to improve their skills in teaching writing.</p> <p>Student progress was monitored and tracked through a shared school-wide data base.</p> <p>Regular monitoring meetings were held, and documented, to record students at risk. These meetings included analysis, and use, of writing assessment information (particularly easTTle).</p> <p>Moderation meetings facilitated rigorous professional discussion concerning student progress and achievement, and potential next teaching steps.</p> <p>Factors influencing the percentage of children making less than a years progress are often individualised, dependent on attendance and identified/unidentified barriers to learning.</p> <p>Annual Aim 2</p>	<p>Annual Aim 1 & 2</p> <ul style="list-style-type: none"> • The provision of additional support and instruction for children that are achieving below the curriculum aspiration for their age and stage. Targeted support across teams. Effective use of Teacher Assistants with targeted learning. Communication and engagement with whānau. • Year 0 – 2 teachers to continue to take part in a BSLA (Better Start Literacy Approach through Canterbury University/MOE) • Year 3 – 6 teachers to continue implementation of a structured literacy program 'The Code' to begin using a structured literacy approach to literacy. • Three teachers to trial BSLA structured Literacy for Year 4 – 6 students through Canterbury University. • To continue to clearly articulating for students the

of classroom intervention programmes.

e-asTTle assessment processes and overall professional judgements (OPJ) are moderated to ensure consistency and reliability across classes.

Students identified for intervention programmes appropriate to need. Teachers work collaboratively with Teacher Aides to deliver targeted intervention programmes.

Professional Learning and development through school-based PLD programme, collaboration with colleagues within the Kāhui ako, external courses, utilising the strengths of staff within the school, peer and leader observations and feedback.

Focus on:

- Accelerating the learning of our priority learners.
- Developing student agency and efficacy
- Enhanced collaboration between teachers within the school and across schools.
- Enhanced teacher mentoring and coaching by leaders.

Culturally responsive and sustaining pedagogy professional development that supports

A continued systematic approach to mathematics in Years 2 – 6 provided stability in this curriculum area and a systematic approach and coverage to mathematics.

Factors influencing the percentage of children making less than a years progress are often individualised, dependent on attendance and identified/unidentified barriers to learning.

purpose for their writing – for it to be authentic and relevant to them and their whānau in order to increase engagement and motivation.

- Syndicate Professional Learning Conversations to be regularly shared with Leadership group and discussed in Leadership Team meetings.
- Identify and utilise opportunities of writing and mathematics for authentic purposes – in planned learning areas, in current events, and in the students' responses to what they are learning.
- Leaders and teachers to focus on improving and valuing handwriting and bookwork. Syndicate Teams to identify expectations for bookwork.
- To continue holding regular syndicate-level and school-level student achievement meetings with a focus on teaching as inquiry. Classroom teachers to diagnose difficulties that are unique to individual students, or common to many students and implement

teaching practices and learning of our Māori and Pasifika learners.

Assessment data analysed and used to inform

Annual Aim 2

Review assessment data and determine the particular learning needs of target students.

Continued use of PRIME Maths as a structured mathematics program across the school.

Basic Facts taught explicitly across the school.

classroom-based initiatives to meet these needs.

- PRIME Maths will continue to be implemented across the Year 2 – Year 6 classrooms.
- Numicon will continue to be implemented in Year 0 – 1.
- Continued professional development will be provided to ensure the PRIME programmes effective implementation and their ongoing use.
- Continued reflection of maths programme in classrooms that reflects a balance of approaches based on student needs.

Planning for next year:

Our school's focus for 2025 will be three strategic goals (Identity and Belonging, Equity and Hauroa & Wellbeing) and to implement the newly mandated New Zealand Curriculum in Literacy and Numeracy.

Collaborative planning and analysis of data between teachers is focused and deliberate.

Strengthen eTAP, e-asTTle PATs and school tools to accurately track students' progress and achievement and use this data for teaching and learning.

Focus on deliberate teaching and ensuring students are receiving an hour of reading, writing and mathematics per day.

Kāhui Ako Within School Leads to focus primarily on Literacy and Numeracy. To begin a review of School programmes, planning, teaching and assessment.

Tuakana/Teina opportunities continue to be implemented across the school. Development of this to be worked on throughout the year.



Statement on Kiwisport 2024

KiwiSport funds, to enable participation in organised sport, are included as a portion of the operations grant.

The amount of the operations grant tagged to KiwiSport was \$5673.60

During 2024, Johnsonville School's KiwiSport funding was spent on:

- Sports equipment
- Primary Sport Wellington subscription
- Insurance for the school's indoor swimming pool
- Teacher release to attend sports events
- Ensuring all students had equitable access to sporting opportunities

Tania Cohen
Principal
Johnsonville School



Principal's Annual Report 2024

Introduction

Johnsonville School is nestled amongst the hills of Wellington's Northern Suburbs and caters for students from Years 1 to 6. The school is well known for its open, friendly children; hardworking, dedicated and welcoming staff; and supportive community. We enjoy learning, growing and having fun together.

At present 31.1% identifies as New Zealand/Pākehā. The remainder came from diverse backgrounds, with 14.1% identifying as Māori, 6.6% as Pasifika, 38% Asian and 10.1% Other. About 32% of our students are English language learners. Our highly-regarded special education unit caters for students with high needs in a dedicated environment with experienced staff who work in partnership with parents and caregivers to ensure students reach their full potential.

Analysis of Roll 2024

Roll by Year Level – Numbers as at 1 July 2024

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
1 July 24	52	60	51	59	75	62	

The roll has risen slightly over the last few years post Covid and the borders reopening.

Events and Initiatives

The primary professional development focus for 2024 was unpacking the new refreshed New Zealand curriculum and included a focus on PRIME mathematics in Years 2-6, Better Start Literacy Approach (BSLA), Culturally Responsive Practice and Collaborative Practice. Professional development included staff meetings with an external facilitator, observations of teachers within our school and in others, supplementary target student discussions and teacher aide support within the classrooms.

Our 7-classroom new build was completed in May and the whole school was relocated to different learning spaces to ensure teams were located in similar positions for ease of collaboration. The move occurred over one weekend and was seamless, our teachers and students demonstrated resilience and perseverance. Our learning programmes and classes were also reorganised to align with the New Zealand Curriculum phases. The completion of the building project means we now have spaces available for specialist teaching e.g. music room, art room and science/te reo rooms. The School Board allocated extra funds to purchase furniture

for the new learning spaces as well as furniture for the opening of a roll growth classroom in term four.

The Home and School Committee raises funds through activities for our students and supports projects for our students. They provided support for leadership opportunities for our Year 6 pupils, provided taonga for our Year 6 leavers, splash day for all our students and held a very successful Multicultural Food Festival. Their focus for 2024 was raising funds for playground markings.

Johnsonville School continues to strengthen the connections with local school through belonging to and its involvement in Tarikākā Kāhui Ako – Better Together. Teachers from across our cluster of schools meet on a regular basis to learn from each other, striving to raise student achievement, wellbeing and culture, language and identities.

Employer Responsibilities

The School Board complies with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024. The School Board complies with the Employment Policies and Equal Employment Opportunities Policy.

Te Tiriti o Waitangi

The School Board complies with Education and Training Act 2020 requirements giving effect to Te Tiriti o Waitangi by:

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

Performance Management

All staff participated in the professional growth cycle. The principal was appraised through a professional learning group using the professional growth cycle. The presiding member and principal discussed the professional growth cycle, and a summary was presented to the School Board. All teaching staff were registered with the Teachers Council and all non-teaching staff are police vetted.

Education Assistant Programme (EAP)

The Board as a good employer provides EAP services. All staff had access to counselling services if required.

Workplace Safety

Regular Health and Wellbeing surveys continued by the School Board for staff. Suggestions from these were implemented by the School Board. Student surveys were completed, results analysed

and compared from previous years. The Health and Safety Committee meets on a termly basis comprising of Board members, principal, staff representatives and caretaker.

Principal Wellbeing and Leadership Fund

Funding was spent on professional leadership course – 7 habits of highly effective leaders, resilience retreat and Trans-Tasman Principal Conference. The School Board agreed to carry over unspent funds to 2025.

Tania Cohen
Principal