

HIGHLANDS INTERMEDIATE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	2172
Principal:	Mark Luff
School Address:	260a Coronation Avenue
School Postal Address:	260a Coronation Avenue, Welbourn, New Plymouth, 4312
School Phone:	06 758 4162
School Email:	angela.richards@highlands.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tim Irvine	Presiding Member	Elected	Sep-21
Toni Ramage	Presiding Member	Elected	Jun-22
Mark Luff	Principal	ex Officio	
Toni Ramage	Parent Representative	Elected	Sep-21
Trudi Baker	Parent Representative	Selected	Jun-22
Tim Swain	Parent Representative	Elected	Jun-22
Adrian Hogwood	Parent Representative	Elected	Jun-22
Julie-Ann Jameson	Staff Representative	Elected	Jun-22

Accountant / Service Provider: In School



HIGHLANDS INTERMEDIATE

Annual Report - For the year ended 31 December 2021

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Highlands Intermediate

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Toni RAMAGE

Full Name of Presiding Member

Toni Ramage

Signature of Presiding Member

26/05/2022

Date:

Mark Luff

Full Name of Principal

Mark Luff

Signature of Principal

26/05/2022

Date:



Highlands Intermediate

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Government Grants	2	4,860,456	4,586,644	4,724,419
Locally Raised Funds	3	237,293	96,500	268,107
Interest Income		15,984	11,000	21,689
Gain on Sale of Property, Plant and Equipment		-	-	9,663
International Students	4	15,545	-	13,496
		<u>5,129,278</u>	<u>4,694,144</u>	<u>5,037,374</u>
Expenses				
Locally Raised Funds	3	217,440	74,000	169,032
International Students	4	173	-	975
Learning Resources	5	3,439,556	3,241,967	3,249,177
Administration	6	325,150	360,050	392,844
Finance		4,631	3,452	5,937
Property	7	888,046	987,542	931,637
Depreciation	12	101,583	159,982	187,773
Loss on Disposal of Property, Plant and Equipment		4,932	-	1,001
		<u>4,981,511</u>	<u>4,826,993</u>	<u>4,938,376</u>
Net Surplus / (Deficit) for the year		147,767	(132,849)	98,998
Total Comprehensive Revenue and Expense for the Year		<u><u>147,767</u></u>	<u><u>(132,849)</u></u>	<u><u>98,998</u></u>

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



Highlands Intermediate

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,958,794	1,958,794	1,859,796
Total comprehensive revenue and expense for the year		147,767	(132,849)	98,998
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,404	-	-
Equity at 31 December		2,118,965	1,825,945	1,958,794
Retained Earnings		2,118,965	1,825,945	1,958,794
Equity at 31 December		2,118,965	1,825,945	1,958,794

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.



Highlands Intermediate

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	544,228	445,754	542,444
Accounts Receivable	9	253,592	240,000	233,835
GST Receivable		63,408	25,000	23,902
Prepayments		26,861	14,000	12,772
Inventories	10	13,912	25,000	35,925
Investments	11	506,105	205,900	505,900
		<u>1,408,106</u>	<u>955,654</u>	<u>1,354,778</u>
Current Liabilities				
Accounts Payable	13	399,927	290,000	283,173
Revenue Received in Advance	14	7,480	5,220	5,217
Provision for Cyclical Maintenance	15	179,585	-	47,487
Finance Lease Liability	16	25,280	-	25,664
Funds held for Capital Works Projects	17	(47,475)	-	(32,296)
		<u>564,797</u>	<u>295,220</u>	<u>329,245</u>
Working Capital Surplus/(Deficit)		843,309	660,434	1,025,533
Non-current Assets				
Investments	11	200,000	50,000	200,000
Property, Plant and Equipment	12	1,194,349	1,115,511	905,997
		<u>1,394,349</u>	<u>1,165,511</u>	<u>1,105,997</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	80,400	-	151,833
Finance Lease Liability	16	38,293	-	20,903
		<u>118,693</u>	<u>-</u>	<u>172,736</u>
Net Assets		<u><u>2,118,965</u></u>	<u><u>1,825,945</u></u>	<u><u>1,958,794</u></u>
Equity		<u><u>2,118,965</u></u>	<u><u>1,825,945</u></u>	<u><u>1,958,794</u></u>

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



Highlands Intermediate Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,328,734	1,164,242	1,201,540
Locally Raised Funds		237,403	280,537	270,913
International Students		15,545	18,000	18,713
Goods and Services Tax (net)		(28,697)	(25,000)	1,638
Payments to Employees		(633,549)	(558,348)	(553,468)
Payments to Suppliers		(660,680)	(615,669)	(618,478)
Interest Paid		(4,631)	(3,452)	(5,937)
Interest Received		25,612	11,000	25,988
Net cash from/(to) Operating Activities		279,737	271,310	340,909
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		16,753	-	9,663
Purchase of Property Plant & Equipment (and Intangibles)		(345,800)	(343,000)	(80,392)
Net cash from/(to) Investing Activities		(329,047)	(343,000)	(70,729)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,404	-	
Finance Lease Payments		(16,731)	(25,000)	(22,229)
Funds Administered on Behalf of Third Parties		55,421	-	(2,606)
Net cash from/(to) Financing Activities		51,094	(25,000)	(24,835)
Net increase/(decrease) in cash and cash equivalents		1,784	(96,690)	245,345
Cash and cash equivalents at the beginning of the year	8	542,444	542,444	297,099
Cash and cash equivalents at the end of the year	8	544,228	445,754	542,444

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

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



Highlands Intermediate

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Highlands Intermediate (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 2021 to 31 December 2021 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'.

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 \$30 million per year. All relevant reduced disclosure concessions have been taken.

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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. 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.

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.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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

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 recorded as revenue when their receipt is formally acknowledged by the School.

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 comprised of 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 not trivial.

j) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

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

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

l) Accounts Payable

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



m) Employee Entitlements

Short-term employee entitlements

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

n) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

o) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

p) 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.

q) Budget Figures

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

r) 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



2. Government Grants

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Operational Grants	1,029,598	991,000	1,126,378
Teachers' Salaries Grants	2,964,305	2,768,767	2,825,703
Use of Land and Buildings Grants	555,119	673,635	688,181
Other MoE Grants	311,434	153,242	83,331
Other Government Grants	-	-	826
	<u>4,860,456</u>	<u>4,586,644</u>	<u>4,724,419</u>

The school has opted in to the donations scheme for this year. Total amount received was \$104,700.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	17,033	(5,000)	14,131
Fees for Extra Curricular Activities	55,445	(19,000)	128,801
Trading	84,084	80,500	71,209
Fundraising & Community Grants	68,426	30,000	53,966
Other Revenue	12,305	10,000	-
	<u>237,293</u>	<u>96,500</u>	<u>268,107</u>
Expenses			
Extra Curricular Activities Costs	118,301	5,500	119,948
Trading	99,139	68,500	46,446
Fundraising and Community Grant Costs	-	-	2,638
	<u>217,440</u>	<u>74,000</u>	<u>169,032</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>19,853</u>	<u>22,500</u>	<u>99,075</u>



4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget Number	2020 Actual Number
International Student Roll	2	1	1
	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Revenue	\$	\$	\$
International Student Fees	15,545	-	13,496
Expenses			
Other Expenses	173	-	975
	173	-	975
<i>Surplus/ (Deficit) for the year International Students</i>	15,372	-	12,521

5. Learning Resources

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Curricular	70,920	100,200	101,654
Information and Communication Technology	36,849	42,500	27,531
Library Resources	-	-	5,774
Employee Benefits - Salaries	3,319,831	3,078,767	3,100,707
Staff Development	11,956	20,500	13,511
	3,439,556	3,241,967	3,249,177

6. Administration

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Audit Fee	6,593	6,500	6,105
Board Fees	2,450	3,000	1,550
Board Expenses	3,099	5,500	4,943
Communication	8,406	9,200	9,097
Consumables	36,007	46,000	32,431
Operating Lease	-	-	14,115
Other	29,470	54,600	28,360
Employee Benefits - Salaries	221,384	215,000	268,550
Insurance	14,524	15,000	13,434
Service Providers, Contractors and Consultancy	3,217	5,250	14,259
	325,150	360,050	392,844



7. Property

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	91,319	82,000	85,957
Cyclical Maintenance Provision	68,218	31,207	23,291
Grounds	26,543	30,000	55,082
Heat, Light and Water	38,478	44,000	39,635
Rates	13,865	16,500	7,789
Repairs and Maintenance	28,164	36,200	26,100
Use of Land and Buildings	555,119	673,635	688,181
Security	5,257	7,000	5,602
Employee Benefits - Salaries	61,083	67,000	-
	<u>888,046</u>	<u>987,542</u>	<u>931,637</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by the school. Accordingly in 2021, 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.

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	544,228	445,754	542,444
Cash and cash equivalents for Statement of Cash Flows	<u>544,228</u>	<u>445,754</u>	<u>542,444</u>

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

Of the \$544,228 Cash and Cash Equivalents, \$47,474.73 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding and will be used on the current Village Build. These funds will be spent in 2022 on the Crown owned school building (the Village).

9. Accounts Receivable

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Receivables	13,531	-	8,766
Receivables from the Ministry of Education	240,061	240,000	215,236
Interest Receivable	-	-	9,833
	<u>253,592</u>	<u>240,000</u>	<u>233,835</u>
Receivables from Exchange Transactions	13,531	-	18,599
Receivables from Non-Exchange Transactions	240,061	240,000	215,236
	<u>253,592</u>	<u>240,000</u>	<u>233,835</u>



10. Inventories

	2021 Actual \$	2021 Budget \$	2020 Actual \$
School Uniforms	13,912	25,000	35,925
	<u>13,912</u>	<u>25,000</u>	<u>35,925</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	506,105	205,900	505,900
Non-current Asset			
Long-term Bank Deposits	200,000	50,000	200,000
Total Investments	<u>706,105</u>	<u>255,900</u>	<u>705,900</u>

12. Property, Plant and Equipment

	Opening Balance \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	488,071	273,035			(24,784)	736,322
Furniture and Equipment	261,278	38,428			(35,060)	264,646
Information and Communication Technology	45,757	34,000	(729)		(16,257)	62,771
Leased Assets	40,951	44,046	(6,835)		(15,742)	62,420
Library Resources	69,940	7,991			(9,740)	68,191
Balance at 31 December 2021	<u>905,997</u>	<u>397,499</u>	<u>(7,564)</u>	<u>-</u>	<u>(101,583)</u>	<u>1,194,349</u>

The net carrying value of equipment held under a finance lease is \$62,420 (2020: \$40,951)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	761,106	(24,784)	736,322	979,703	(491,632)	488,071
Furniture and Equipment	298,086	(33,440)	264,646	1,288,705	(1,027,427)	261,278
Information and Communication ¹	78,405	(15,635)	62,770	371,099	(325,342)	45,757
Leased Assets	78,162	(15,742)	62,420	100,796	(59,845)	40,951
Library Resources	77,931	(9,740)	68,191	272,525	(202,585)	69,940
Balance at 31 December	<u>1,293,690</u>	<u>(99,341)</u>	<u>1,194,349</u>	<u>3,012,828</u>	<u>(2,106,831)</u>	<u>905,997</u>



13. Accounts Payable

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Creditors	135,115	38,000	43,306
Accruals	7,582	-	11,772
Employee Entitlements - Salaries	242,305	252,000	215,236
Employee Entitlements - Leave Accrual	14,925	-	12,859
	<u>399,927</u>	<u>290,000</u>	<u>283,173</u>
Payables for Exchange Transactions	399,927	290,000	283,173
	<u>399,927</u>	<u>290,000</u>	<u>283,173</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other revenue in Advance	7,480	5,220	5,217
	<u>7,480</u>	<u>5,220</u>	<u>5,217</u>

15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	199,320	199,320	176,029
Increase/ (decrease) to the Provision During the Year	67,345	31,207	30,680
Use of the Provision During the Year	(6,680)	-	(7,389)
Provision at the End of the Year	<u>259,985</u>	<u>230,527</u>	<u>199,320</u>
Cyclical Maintenance - Current	179,585	-	47,487
Cyclical Maintenance - Term	80,400	-	151,833
	<u>259,985</u>	<u>-</u>	<u>199,320</u>

16. Finance Lease Liability

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
No Later than One Year	25,279	-	28,748
Later than One Year and no Later than Five Years	38,293	-	22,714
	<u>63,573</u>	<u>-</u>	<u>51,462</u>



Represented by

Finance lease liability - Current

Finance lease liability - Term

	25,279	28,748
	38,293	22,714
	63,573	51,462

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.

	2021	Opening Balances	Receipts from MoE	Payments	Board	Closing Balances
		\$	\$	\$	\$	\$
The Village 212392		(37,480)	831,747	(1,091,741)	250,000	(47,475)
Carpark Seal 212391		5,184		(5,184)		-
Totals		(32,296)	831,747	(1,096,925)	250,000	(47,475)

Represented by:

Funds Owed by of the Ministry of Education

	-
	(47,475)
	47,475

	2020	Opening Balances	Receipts from MoE	Payments	Board	Closing Balances
		\$	\$	\$	\$	\$
The Village 212392		(33,454)		(70,934)		(37,480)
Carpark Seal 212391		35,164	40,348			5,184
Blocks A & B Upgrade Capital Works 212390		27,359	27,359			-
Library Window Replacement		621	554	67		-
Totals		29,690	68,261	(70,867)	-	(32,296)

18. Related Party Transactions

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

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

Angela Richards is an employee of Highlands Intermediate School. At the end of the school year the School contracted her husband Kevin Richards to undertake some building maintenance at the school in preparation for A Block painting. The total value of all transactions for the year was \$2,360 (2020: \$0.00). Because this amount is less than \$25,000 (excl GST) for the year, the contract does not require Ministry approval under s10 of the Schedule 23 of the Education and Training Act 2020.



19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,450	1,550
Full-time equivalent members	0.06	0.04
<i>Leadership Team</i>		
Remuneration	608,006	668,706
Full-time equivalent members	6	6.19
Total key management personnel remuneration	610,456 6.06	670,256 6.23

There are 5 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	4.00	3.00
	4.00	3.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2021 Actual \$0	2020 Actual \$0
Total	\$0	\$0
Number of People	Nil	Nil



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$1,223,655 contract to build the Village as agent for the Ministry of Education. This project is funded by the MOE \$989,731 and the BOT \$250,000 of which \$886,718 has been received by the MOE of which \$1,184,192 has been spent.

This project has been approved by the Ministry of Education.

(Capital commitments at 31 December 2020: \$1,081,570)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget	2020 Actual
Cash and Cash Equivalents	\$ 544,228	\$ 445,754	\$ 542,444
Receivables	253,592	240,000	233,835
Investments - Term Deposits	706,105	255,900	705,900
Total Financial assets measured at amortised cost	<u>1,503,925</u>	<u>941,654</u>	<u>1,482,179</u>

Financial liabilities measured at amortised cost

Payables	399,927	290,000	283,173
Finance Leases	63,573	-	46,567
Total Financial Liabilities Measured at Amortised Cost	<u>463,500</u>	<u>290,000</u>	<u>329,740</u>

24. Comparatives

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



25. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

26. New Plymouth Group Mowing Scheme

Highlands Intermediate is part of a partnership in the New Plymouth Mowing Group Scheme. The mowing scheme is a partnership agreement between 21 schools in Taranaki. Each members share in the scheme is only realisable on winding up of the scheme. If any member withdraws from the scheme and the majority wish to continue, the withdrawing member will forfeit their ownership rights and will not be purchased out by other members. The scheme is administered by Education Services Ltd and a Management Committee consisting of at least two representatives from the member schools. The balance date for the scheme is 31 March and is audited by Silks Audit Chartered Accountants Ltd.

27. Credit Card Facility

The School operates a credit card facility with TSB Bank, the limit being \$15,000 and as at balance date \$2,979.98 was owing.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF *HIGHLANDS INTERMEDIATE SCHOOL'S* FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of (the School). The Auditor-General is the auditor of *Highlands Intermediate School* (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 26 May 2022. 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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

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

Independence

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

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



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

KIWISPORT GRANT 2021 – HIGHLANDS INTERMEDIATE SCHOOL

Funding allocation from MOE - \$10,011.13

The focus for 2021 was to increase student involvement in sport and recreation. To provide more opportunities for students to get involved and create more varied involvements.

Year 8 and Year 7 EOTC Camps	As per MOE policies, as the school cannot ask for payment for camp from parents, the school paid for all students to participate in camps this year giving them a vital EOTC experience.
Inter-school Sports	The school offset the cost of travel to inter school events around Taranaki. This enabled any student who was interested in participating the chance to do so.
Sporting Equipment	The school purchased varied types of sports equipment to restock/replace our student PE Shed and also classroom PE equipment. This equipment is used daily by students at interval and lunchtime as well as during curriculum PE sessions. We also purchased specific equipment to assist in various sports.
School Van Expenses	The school has leased a van in which to transport students to various sporting/EOTC events around the province/country. We have offset/paid the travel costs for our students to enable them to participate.

MĀORI LEARNERS ANALYSIS OF VARIANCE 2021

STRATEGIC AIM: Highlands Intermediate is a school with a responsive curriculum, effective teaching and quality opportunities to learn - AKO

ANNUAL OBJECTIVE: To strengthen engagement, support well being and grow leadership opportunities, through culturally diverse appropriate and responsive context within school for Māori ākongā.

TARGET:

- Māori ākongā to make progress at rates similar, or better to Non-Māori cohorts in literacy and mathematics. To have 67% of all Māori learners achieving at expected curriculum levels.
- Māori ākongā students have enhanced positive dispositions towards learning, engagement and raised rates of involvement in wider school extra curricular activities within the Spectemur Agendo system.
- Teachers create learning environments and utilise teaching practices and approaches that recognise, value and enhance students cultural competence, sense of belonging and well being. Maori achieving success as Maori learners.

BASELINE DATA: BASELINE DATA: Anecdotal evidence indicates Māori Students have lower levels of engagement in school wide activities, including leadership, than Non -Maori students. Māori students have a lower percentage of students involved in the school Spectemur Agendo system than Non-Maori and have higher rates of interventions in Highlands' PB4L programme. This data is of concern, and we believe a targeted approach to greater student involvement and well being will increase levels of positive behaviour, motivate, engage and promote leadership opportunities within this cohort.

Lower academic achievement levels than non-Maori cohorts. Māori students continue to be a priority target group within writing.

2020 Data

Reading: 66% of all students met or exceeded curriculum expectations in Year 7 and 8. This compares to 53% of Māori students.

Writing: 49% of all students met or exceeded curriculum expectations in Year 7 and 8. This compares to 39% of Māori students.

Maths: 65% of all students met or exceeded curriculum expectations in Year 7 and 8. This compares to 50% of Māori students.

Attendance: (Less than 90% attendance rate). Attendance rates: 43 Māori students have attendance rates less than 90%. (39%). 84 students have attendance rates less than 90% (12%)

RTL B Referrals: 50% of students are Māori (small sample size) . We continue to involve appropriate agencies where appropriate

Whakapiki data: 2020: 10 of the 40 students, (25%) Term 3: 16 of the 60 students are Māori (27%)

ACTION - What we did	OUTCOMES	REASONS FOR THE VARIANCE	EVALUATION - Where to next
<ul style="list-style-type: none"> - Gathered student voice through survey and interviewing our Year 8 Māori students. Questions focused on their engagement within special programmes, peer and teacher relationships and thoughts around leadership and extracurricular opportunities. - Māori students attendance rates and behaviour referrals closely monitored. - Specific targeted students with behaviour needs participated in an alternative programme during the afternoon, and were 'set up' to participate in pre school and lunchtime activities. 	<p>Results were collated and shared with teachers- identifying aspects that stood out.</p> <p>Information presented to BOT- identified aspects to develop, positives and identified next steps.</p> <p>Further communication with whanau regarding attendance, supporting whanau through access to services and agencies. Learning support/ behaviour interventions in place, benefitting student engagement, success within the classroom.</p>	<p>Covid has had a massive impact on school data. It also impacted students through the lack of sporting opportunities and cultural opportunities during the year. We noticed a spike in behaviour incidents as a result- during term 2 and 3 as events were postponed. This included face to face learning conferences which we value. This was an important missed step in our whanau communication.</p> <p>Some students lacked motivation, and this showed school wide regarding engagement. We wonder if 2022 will be a better representation of student engagement.</p> <p>Positive role models and interactions with peers and teachers.</p> <p>Kudos as leaders of school powhiri and protocols. Further teaching staff have spoken- involved in Tikanga protocols- this has been seen more widely through classrooms.</p>	<p>OVERALL SCHOOLWIDE PROGRESS</p> <p>Teaching culturally responsive pedagogy</p> <ul style="list-style-type: none"> - Teachers are more comfortable/ aware of tikanga protocols, which has been recognised through greater teacher involvement in Te Aō. - Staff involved in establishing links with local iwi, including participating in teacher only Days- focusing on our story/ our community. Strengthening our school relationships with local hapu and stories. - Greater awareness and understanding of MASM- and what success may look like for many of our Māori learners, may differ to what the teacher feels is success. - Continue to upskill/ promote specific learner documents and developing teaching skills- particularly those promoting the well being and engagement of all akonga, but specifically Māori learners. Having high expectations of Māori students, reflecting on learning outcomes and goals with students and whānau- culturally responsive pedagogy. Continue to prioritise Māori learners achievement levels- particularly in areas of concern (writing) - Survey a group of Year 7 Māori students, and follow their progress over two years- what can we take from this information? This will take place in 2022, and link with other Māori akonga initiatives. - Discussion regarding engagement with special programmes- what barriers are there? Is the RAWE system working for learners? Does Spectemur Agendo require updating to align with the changing needs of learners? - 2022 sees Highlands utilise the skills of a maths Specialist Teacher. This will benefit all learners, however, 25% of students involved identify as Māori. We have also secured PLD funding supporting the teaching and learning of maths across the school. <p>Māori Akonga Engagement</p> <ul style="list-style-type: none"> - Success for surveyed students involved being happy, having good friends and playing sports, or being part of a specialised group- building group, kapa haka, Outdoor ed etc. Develop ways (scooter group, sports, cultural leadership, positive interactions) to enhance a) teacher- student relationships, b) class engagement, leading to

<ul style="list-style-type: none"> - Continued to grow our Kapa Haka whanau competition-creating leadership opportunities for many of our Māori students and supporting all students with tikanga. 	<p>We made changes to the way kapa Haka/ Te Aō Maori was instructed - lifting student engagement within this aspect.</p> <p>Greater connection with all students to our community. Greater emphasis placed on the learning, rather than success- this also involved staff, and connections with local iwi.</p>		<p>improved attendance, and outcomes for all students, particularly Māori akonga.</p> <ul style="list-style-type: none"> - Providing further opportunities for students, including Māori to be leaders within our school community (assembly, powhiri, Te Aō). Builder greater connections with whanau and agencies to ensure improved attendance rates. - Through generous funding from TOI foundation were able to employ a skilled facilitator to work with a group of young men, building self esteem and self management skills. Our Kapa Haka tutor reinvigorated the Te Aō/ Kapa Haka programme and tikanga protocols with students and staff. This further created leadership among a group of akonga and we saw a positive shift in attitudes towards learning from these students. This is a valuable resource we would very much like to continue. Focus on engagement of boys'- particularly Māori boys' as this is a cohort less represented in engagement achievement. - We will continue to seek ways to enhance the process of transitioning students from contributing schools and our Year 8 students to various High Schools.
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Narrative:

2021 student counts show Highlands Intermediate has 110 identified Māori students (16%).

Student Engagement:

In 2021 47 of Spectemur Agendo badges have been awarded- of these 6, (13%) were achieved by Māori students, (Year 8).

RAWE: 2021 Data: Anecdotal evidence: 88% achieved bronze, 76% Silver, 66% Gold, Platinum 17%. Māori students

Badges: Anecdotal evidence: Year 8 Māori students

- Services and Duties: (20%)
- Sports (63%)
- Cultural Arts (45%)
- Academic (14%)

This continues to the pattern of previous years and indicates further engagement in school wide extra curricular activities. Māori students reportedly have become further engaged in school wide programmes, as a result of more meaningful opportunities and special interests. This was evident in greater student numbers involved in Kapa Haka. Māori students are engaging further, however still not at levels of the overall cohort. Māori boy's continue to have less representation in the Spectemur Agendo.

Data shows sports are the most popular area students are involved in. An area to focus on is the low interest shown in academics, and being involved in the Spectemur Agendo programme at any level. This is concerning, and we'd like to discuss with these students further to discover how we can enhance student engagement. Enquire what factors limit participation, how could programmes be structured to allow further involvement- what barriers can we help with to further improve student engagement in special programmes.

We can identify that Māori learners involved in the Spectemur Agendo programme were mostly involved in sports, Kapa Haka, with some students involved in interest groups, such as Eco warriors, Marine Studies, Building group, choir.

Many of our Māori akonga have been involved as Whanau leaders, sports leaders, while a number mentioned being a part of the powhiri group and school Kapa haka group as a leader. A number of boys' spoke of leading their whanau haka as an important part of themselves as a member of Highlands. We placed further emphasis within this, and now see a good increase with students wishing to take part. We also saw a number of Māori students selected for school leadership positions, all positive role models for peers. This has been a major success for this particular cohort- again Covid issues meant, some students did miss this opportunity.

Most Year 8 Māori students spoken with, (85%) reported positive relationships and spoke enthusiastically about their classroom experience.

Student's positive interactions in class- teachers who made the effort to 'know their students' mentioned that this had a direct correlation with class success. This indicates improved positive dispositions towards learning from akonga, and we took the suggestions of previous years into consideration. These results together with our NZCER well being survey provided feedback to our staff and BOT regarding where and how we can improve our pedagogy to enhance positive dispositions of all. Building positive relationships between teacher and student is an important part of the classroom experience, we as a school value.

Progress with school PB4L referrals is positive- across the school, and our Māori akonga in particular. A decrease in instances recorded by Māori learners. This reflects the work school leaders and staff have done to engage students, and despite frustrations caused through the disruption of key events student behaviour remained positive.

PB4L Referrals (Major/ Minors 2021). PB4L referrals overall- 45/131 attributed to Māori students. Most of these students became target interventions, and responded positively to this. A small number of students were responsible for the majority of incidents. We were pleased with the decrease in Māori students represented in our PB4L data.

Attendance rates of our Māori students continued to improve, and we continue to work with whanau and agencies to promote regular attendance of all students at risk of higher rates of non-attendance. Again the impact of Covid and various lockdowns provided challenges in this area.

Academic Achievement:

Data: 2021 End of Year Curriculum Levels

Reading: **65%** of all students met or exceeded curriculum expectations in Year 7 and 8. This compares to **47%** of Māori students.

Writing: **53%** of all students met or exceeded curriculum expectations in Year 7 and 8. This compares to **40%** of Māori students.

Maths: **63%** of all students met or exceeded curriculum expectations in Year 7 and 8. This compares to **46%** of Māori students.

Achievement results from all students, and Māori akonga are comparable with previous years. We are yet to achieve the goal of 67% of our Māori akonga achieving at expected curriculum levels, however this continues to be, we feel an achievable goal. Our priority learners in writing continued to show progress- and although some are yet to achieve expected curriculum level displayed progress when assessed. Māori boy's writing continues to be a focus area and we have a MST programme supporting many of our students in their maths knowledge.

Steady results in maths and reading while a positive increase from 2020 results was evident in writing. This is a positive sign, and data from our target group of Maori boys suggest this has been a cohort that have made positive shifts in achievement areas. During 2021 we also had a consistent intervention programme within literacy, which enabled a number of students to make accelerated progress- and although not yet meeting the expected curriculum level, progressed.

CHARTER TARGET 2021 - WRITING

STRATEGIC AIM: Highlands Intermediate is a school with a responsive curriculum, effective teaching and quality opportunities to learn - AKO		
ANNUAL OBJECTIVE: Implement the use of the Highlands Writing Progressions across all classes in the school.		
TARGET: To accelerate the progress of students Writing by implementing and using the Highlands Writing Progressions as a tool to assess and recognise next steps.		
<p>BASELINE DATA: Our ongoing longitudinal data for 'All Students' in Writing at Highlands Intermediate shows that in previous years, our students made progress in Writing but potentially not at the rate or to the level expected. The progress made by students between Term 1 and Term 4 as Year 7 students is not being retained/continued into Year 8. Data across New Zealand shows similar patterns and we have a considerable amount of students (around 32-38%) struggling to achieve Curriculum Level 4 by the end of Year 8.</p> <p>This longitudinal data is based on curriculum levels. In Term 1, a Year 7 student is considered At or Above if they are at Level 3 Achieved or higher. In order to remain At or Above at the end of the year (Term 4) they must be at Early Level 4 or higher. Year 8 students need to be Early Level 4 or higher at the beginning of the year to be considered At or Above. Our highest achievers in writing are our female and NZ European students. In 2020, teachers showed that they were able to use the Progressions to assess writing accurately. We need to move into giving more ownership to the students.</p> <p>As a school, we need to work ensuring our curriculum levels are marked accurately. Often teachers will err of the side of caution and mark students lower as they have not seen their students write across a range of genres. However, the data is still reliable as the same teachers, more or less, will assess their students at the start and end of the year. In order to ensure we have comparative data we have moderated e-asTTle samples of our identified Maori boys.</p> <p>We will continue to e-asttle our Maori Boys as our school-wide sample to monitor progress. This will be moderated / marked by the same teachers/ako to ensure consistencies. We recognise the need to have a standardised testing to ensure our longitudinal data is true and correct.</p>		
What	Indicators of progress	Who

RAWA - STRIVE FOR EXCELLENCE IN EVERYTHING WE DO

<ol style="list-style-type: none"> 1. Collect Maori Boys e-asttle samples and moderate them - longitudinal data (Start of 2021). 2. Writing sample assessment undertaken by all students and marked by teachers to assist in forming OTJs (End of Term 1). 3. Goals set in collaboration between teacher and student and shared with parents at learning conferences. 4. SF (leader of writing) to write Board Report and present to the board 5. Reading and Writing Ako leaders to collaborate to look at combining the Schemes to create a literacy scheme. 6. Writing ako to support teachers to enable them to use the Progressions effectively in classes to support learning. 7. Teachers to assess writing of 	<ol style="list-style-type: none"> 1. Administer e-asttle writing tests in class and teachers assess writing. Data to go on the e-asttle website. Writing Akoranga team to moderate samples - review discrepancies. 2. Using exemplars - discuss and moderate pieces of writing in Whanau meetings to ensure consistency. 3. Co-construct assessments/goals with students to allow ownership - students to share information. 4. Completed and shared by SF at the beginning of Term 2. 5. SF and JW to review Reading / Writing schemes and investigate combining or creating a Literacy scheme. 6. Model lessons / give suggestions / support and guidance / observations. 7. Moderate pieces of writing using exemplars to ensure they 	<ol style="list-style-type: none"> 1. Writing Akoranga 2. All students and teachers. 3. Teachers/parents/students. 4. DS / SF / BoT 5. SF/JW - DSm/KH to oversee 6. Writing Ako / teachers 7. Teachers / students. Writing Ako to
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<p>classroom students (End of Term 3)</p> <p>8. Collect Maori Boys e-asttle samples and moderate them - longitudinal data (End of 2021)</p> <p>9. Progressions alive in the classroom</p>	<p>line up with Curriculum Levels.</p> <p>8. Maori Boys to complete e-asttle and have moderated data entered onto the website for longitudinal data.</p> <p>9. On the walls - examples. Visible in books. Used to track learning.</p>	<p>lead moderation.</p> <p>8. Writing Ako</p> <p>9. Teachers</p>
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WRITING ANALYSIS OF VARIANCE 2021

STRATEGIC AIM: Highlands Intermediate is a school with a responsive curriculum, effective teaching and quality opportunities to learn - AKO

ANNUAL OBJECTIVE: Implement the use of the Highlands Writing Progressions across all classes in the school.

TARGET: To accelerate the progress of students Writing by implementing and using the Highlands Writing Progressions as a tool to assess and recognise next steps.

BASELINE DATA:

Our ongoing longitudinal data for 'All Students' in Writing at Highlands Intermediate shows that in previous years, our students made progress in Writing but potentially not at the rate or to the level expected. The progress made by students between Term 1 and Term 4 as Year 7 students is not being retained/continued into Year 8. Data across New Zealand shows similar patterns and we have a considerable number of students struggling to achieve Curriculum Level 4 by the end of Year 8.

As a Writing Akoranga team, we are confident that the teachers have shown that they can assess writing using the e-asttle tests effectively. Over the past couple of years, teachers have moderated in teams and the writing akoranga have moderated various samples (Maori Boys). On the whole, teachers are only one/two marks off what the akoranga team agreed on - which is pleasing as this doesn't have a detrimental effect on data. The issue with *just* using this tool is that the students could have an 'off' day and be marked accordingly. The e-asttle test can be time consuming and recognises the abilities of a student on a particular day - this is then used to support the levelling of students as per an OTJ.

There is a small turnover of staff at the end of each year at Highlands and it is important to provide training and PD using progressions with new teachers so they have a sound understanding of assessment procedures and are then capable of making accurate judgement.

Seeing as our teachers have proven that they are able to use a progression of this type correctly, we now want the focus to shift to the Highlands Writing Progressions. The advantages of these progressions are that they could be used several times over the year (efficient data), they also give students more ownership and can be used to set effective learner goals. If these are used well, we would expect to see students build on their writing skills as they move from Year 7 to Year 8 (not the slump we currently have) and through Student Agency, they will have the ability to achieve higher by knowing what achievement/success in writing looks like. We will need to run moderation sessions in our teams to ensure efficient/accurate data and give teachers suggestions/PD around how they can be used effectively in classes as learning tools.

We will continue to e-asTTle our Maori Boys as our school-wide sample to monitor progress. This will be moderated / marked by the same teachers/ako to ensure consistency. We recognise the need to have a standardised testing to ensure our longitudinal data is true and correct.

Again, we also need to be aware of the impact of COVID has on our students. It is important that we are prepared and have relevant literacy learning for all of our students should we go into Lockdown and have interruptions in learning throughout the year.

RAWA - STRIVE FOR EXCELLENCE IN EVERYTHING WE DO

ACTION - What we did	OUTCOMES	REASONS FOR THE VARIANCE	EVALUATION - Where to next
<p>Collect Maori Boys e-asttle samples and moderated them - longitudinal data (Start of 2020)</p> <p>Updated and edited the Highlands Writing Progressions</p> <p>Upskill the Writing Akoranga team to use the progressions</p> <p>Writing Ako members to work in Whanau Groups to assess writing pieces.</p> <p>Teachers to assess writing of classroom students (End of Term 3). We made this compulsory for all staff members.</p> <p>Collect Maori Boys e-asttle samples and moderate them</p>	<p>Administered e-asttle writing tests in class and teachers assessed writing. Data entered onto the e-asttle website. Writing Akoranga team moderated samples - reviewed any discrepancies.</p> <p>Reviewed the Highlands Progressions. Worked through vocab to ensure kidspeak was apparent throughout. Collated resources to sit alongside them (Writing Exemplars). Checked links to curriculum levels. Progressions reviewed and ready to be shared.</p> <p>Writing Akoranga, as a group, worked through how to use the Progressions to assess writing. Moderated pieces of writing using examples to ensure they line up with Curriculum Levels. Writing Akoranga members are able to use Progressions.</p> <p>Used exemplars - discuss and moderate pieces of writing. Whole staff are able to assess student's writing using the Progressions.</p> <p>Aimed to co-construct assessments with students. All students writing to be assessed (speeches). All teachers carried out this formal assessment.</p> <p>Maori Boys completed e-asttle and data was entered onto the website - reliable longitudinal data.</p>	<p>No variance. Data shown below.</p> <p>This occurred later than expected due to Covid. This impacted on time frames following.</p> <p>This was a 'changed planned activity' as we had three PRT teachers in the Writing Akoranga that needed more upskilling than expected.</p> <p>No variance to report.</p> <p>No variance to report.</p> <p>No variance to report. Data and narrative below.</p>	<p>OVERALL SCHOOLWIDE PROGRESS</p> <p>To fully implement the Writing Progressions</p> <ul style="list-style-type: none"> - <i>Teachers' using them as an assessment tool.</i> - <i>Students using them to articulate learning and next steps. In their writing and when sharing with whanau</i> - <i>Goals need to be set/co-constructed</i> - <i>Ongoing moderation in Whanau groups to upskill and support</i> <p>Review our Reading and Writing Schemes to create a Literacy Scheme outlining expectations that is tied into our integrated learning approach.</p> <ul style="list-style-type: none"> - <i>Promote teaching literacy in an integrated curriculum. Students recognising reading and writing links will increase student outcomes.</i> - <i>Developing the concept of needs based 'Writing Workshops' as opposed to writing groups within this integrated learning approach.</i> <p>To continue to collect data on our Maori boys writers.</p> <p>Upskill/provide PD for new staff members in 2021.</p>

- longitudinal data (End of 2020)			Review the impact the Highlands Progressions are having on Student Achievement in 2021.
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Writing- Analysis of Variance 2021

Overall data based on Curriculum Levels of Students 'At or Above'.

2021 Data	Term 1	Term 4	Difference
All Students	48%	55%	7%
Asian	40%	70%	30%
Maori	41%	35%	-6%
MELLA	N/A	57%	N/A
NZ European/Pakeha	51%	56%	5%
Other	60%	80%	20%
Pacifika	35%	45%	10%
Male	37%	50%	13%
Female	61%	70%	9%
Year 7	56%	60%	4%
Year 8	42%	44%	2%

[Writing Longitudinal Data](#)

The difference refers to students making accelerated progress. The expectations of what makes a student 'at/above' changes throughout the year. The data is still reliable as mostly the same teachers, assessed their students at the start and end of the year.

As a school, we need to work to ensure our curriculum levels are marked accurately and more moderation needs to take place.

In order to ensure we have comparative data, we have moderated e-asTTle samples of our identified Maori Boys.

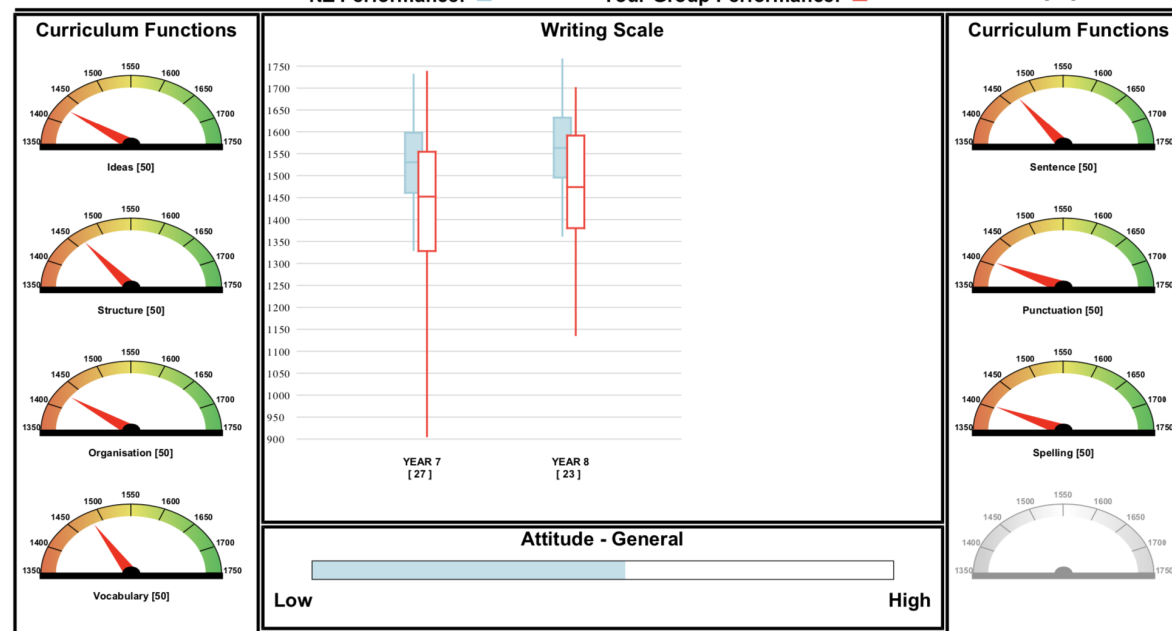
The results look low, but when we analyse the e-Asttle data we can see that some good progress has been made over the year.

Although the year was again very disrupted with COVID lockdowns progress is evident with our Maori Boys Data.

E-Asttle Results - Maori Boys Terms 1 - 4

	Term 1 Average Score	Term 1 Level	Term 4 Average Score	Term 4 Level	Change
Overall	1442	2P	1505	3B	+63
Ideas	1428	2P	1474	2A	+46
Structure	1466	2A	1522	3B	+86
Organisation	1430	2P	1505	3B	+75
Vocabulary	1484	2A	1551	3A	+67
Sentence	1470	2A	1529	3P	+59
Punctuation	1407	2P	1463	2A	+56
Spelling	1405	2P	1460	2A	+55

Console Report for Test: Maori Boys 2021 - T1
Group: All Test Candidates **Date Tested:** 16 February 2021
Comparison Information
Ethnicity: All **Language:** All **Location:** All Schools **No. of Students:** 50
Year: 7, 8 **Cluster:** All Clusters **Your Group Performance:** □ **No. of Results:** [n]
Gender: All **NZ Performance:** □



Note: Norms are not available for individual elements in Writing.

What the data tells us (end of Term One):

- Year 7 - There is a significant tail on this group however the top writers are meeting the expected level.
- Year 8 - The tail is shorter however the top writers we have are not meeting the expected level at this stage
- Generally this data shows the boys' achievement is 2 years below the expected levels. They are between 2P and 2A. Year 7 is expected to be Level 3, and Year 8 should be Level 4 by the end of the year.
- The lowest areas are surface features of spelling and punctuation. The deeper features that are significantly low are ideas (generating ideas) and structure (to suit the particular style of writing)

Console Report for Test: Maori boys T4 2021

Group: All Test Candidates

Date Tested: 01 December 2021

Comparison Information

Ethnicity: All

Language: All

Location: All Schools

No. of Students: 46

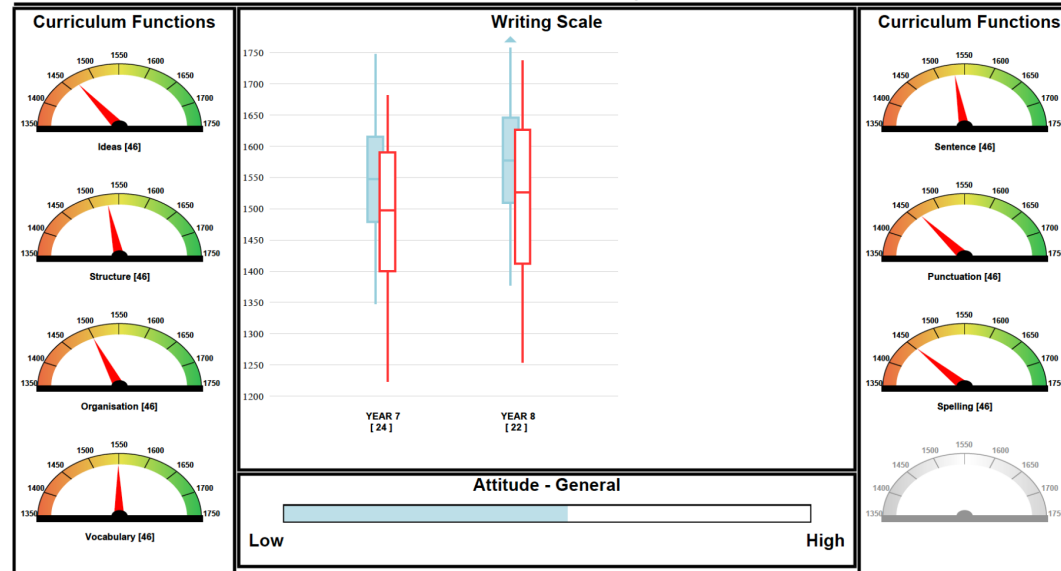
Year: 7, 8

Cluster: All Clusters

NZ Performance:

Your Group Performance:

No. of Results: [n]



Note: Norms are not available for individual elements in Writing

What the data tells us (end of Term Four):

Curriculum Functions: (The dark orange shows critical areas and the lighter yellow to green areas show higher achievement.)

- There has been growth in the areas of structure, organisation and sentences, demonstrating this has been taught and retained throughout the year.
- Punctuation and spelling are the lowest areas, approaching critical.
- Vocabulary is near the mean

Year 7 -

- There is still a significant tail and there has been a drop from the top end, showing Year 7 boys are not meeting the expected level at this time. It is possible the drop in Year 7 boys' may have been impacted by COVID and the disruptive year we have had.

Year 8 -

- The tail has reduced significantly and the top writers have increased, showing more Year 8 boys are meeting the national level.
- Generally the data shows the boys' achievement has progressed, however is still just below expected level.

The Highlands Writing Progressions were used across the school for Assessing Student's writing and deciding on their next steps for learning

- Many students were able to articulate their successes and next steps
- Writing goals were co-constructed and shared at learning conferences
- Progressions will become the 'norm' for students and teachers to use for Assessment in future. Students and Teacher's have found them user friendly.