

HIGHLANDS INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2172
Principal: Mark Luff
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School Phone: 06 758 4162
School Email: office@highlands.school.nz
Accountant / Service Provider: Angela Richards (Business Manager)

Members of the Board:

Name	Position	How Position Gained	Term Expired
Adrian Hogwood	Presiding Member	Elected	Sept 2025
Mark Luff	Principal ex Officio		
Melanie Rigby	Parent Representative	Elected	Sept 2025
Esme Reid	Parent Representative	Elected	Sept 2025
Caryn Rhodes	Parent Representative	Selected	Sept 2025
Craig Mercer	Parent Representative	Selected	Sept 2025
Ayla Adlam	Staff Representative	Elected	Sept 2025

HIGHLANDS INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Highlands Intermediate School Statement of Responsibility

For the year ended 31 December 2024

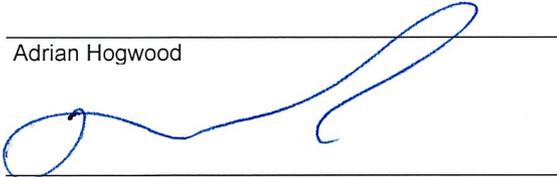
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

Adrian Hogwood

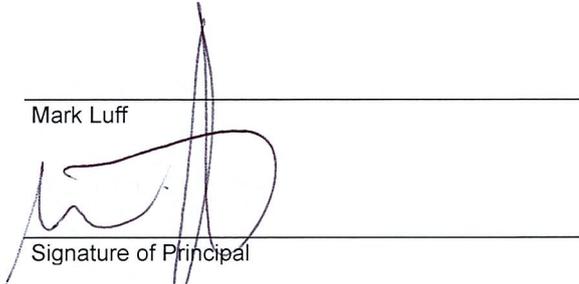


Signature of Presiding Member

14 July 2025

Date:

Mark Luff



Signature of Principal

14 July 2025

Date:

Highlands Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Government Grants	2	6,026,654	5,275,583	5,739,569
Locally Raised Funds	3	312,544	230,000	310,146
Interest		63,396	15,250	41,649
Total Revenue		6,402,594	5,520,833	6,091,364
Expense				
Locally Raised Funds	3	303,337	234,000	291,288
Learning Resources	4	4,486,488	4,128,980	4,262,351
Administration	5	427,108	403,393	391,557
Interest		3,848	2,000	4,042
Property	6	1,284,204	998,418	1,275,526
Loss on Disposal of Property, Plant and Equipment		28,320	-	974
Total Expense		6,533,305	5,766,791	6,225,738
Net Surplus / (Deficit) for the year		(130,711)	(245,958)	(134,374)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(130,711)	(245,958)	(134,374)

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 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		2,060,813	2,060,813	2,129,281
Total comprehensive revenue and expense for the year		(130,711)	(245,958)	(134,374)
Contribution - Furniture and Equipment Grant		-	65,906	65,906
Equity at 31 December		1,930,102	1,880,761	2,060,813
Accumulated comprehensive revenue and expense		1,930,102	1,880,761	2,060,813
Equity at 31 December		1,930,102	1,880,761	2,060,813

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 School Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	78,351	139,156	294,525
Accounts Receivable	8	453,581	150,000	287,982
GST Receivable		30,170	15,000	20,887
Prepayments		43,549	15,000	18,907
Inventories	9	34,537	30,000	30,032
Investments	10	405,900	226,105	506,105
Funds Receivable for Capital Works Projects	16	60,286	25,000	64,247
		<u>1,106,374</u>	<u>600,261</u>	<u>1,222,685</u>
Current Liabilities				
Accounts Payable	12	468,193	150,000	398,250
Revenue Received in Advance	13	38,898	10,000	5,636
Provision for Cyclical Maintenance	14	66,285	79,000	149,318
Finance Lease Liability	15	20,062	20,000	20,314
Funds held for Capital Works Projects	16	86,374	35,000	1,233
		<u>679,812</u>	<u>294,000</u>	<u>574,751</u>
Working Capital Surplus/(Deficit)		426,562	306,261	647,934
Non-current Assets				
Investments	10	-	200,000	200,000
Property, Plant and Equipment	11	<u>1,690,613</u>	<u>1,550,000</u>	<u>1,300,803</u>
		1,690,613	1,750,000	1,500,803
Non-current Liabilities				
Provision for Cyclical Maintenance	14	136,197	140,000	81,433
Finance Lease Liability	15	50,877	35,500	6,491
		<u>187,074</u>	<u>175,500</u>	<u>87,924</u>
Net Assets		<u>1,930,101</u>	<u>1,880,761</u>	<u>2,060,813</u>
Equity		<u>1,930,102</u>	<u>1,880,761</u>	<u>2,060,813</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 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		1,568,350	1,363,912	1,534,308
Locally Raised Funds		354,655	204,400	263,855
International Students		-	1,000	6,921
Goods and Services Tax (net)		(9,283)	(1,500)	(6,847)
Payments to Employees		(1,053,989)	(915,533)	(950,758)
Payments to Suppliers		(837,878)	(759,925)	(897,339)
Interest Paid		(3,848)	(2,000)	(4,042)
Interest Received		63,396	15,250	41,649
Net cash from/(to) Operating Activities		81,403	(94,396)	(12,253)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	259
Purchase of Property Plant & Equipment (and Intangibles)		(481,869)	(102,879)	(190,008)
Purchase of Investments		300,205	-	-
Net cash from/(to) Investing Activities		(181,664)	(102,879)	(189,749)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	65,906	65,906
Contributions from Ministry of Education		(100,677)	-	-
Distributions to Ministry of Education		1,257	-	-
Finance Lease Payments		(16,493)	(24,000)	(30,235)
Funds Administered on Behalf of Other Parties		-	-	(27,970)
Net cash from/(to) Financing Activities		(115,913)	41,906	7,701
Net increase/(decrease) in cash and cash equivalents		(216,174)	(155,369)	(194,301)
Cash and cash equivalents at the beginning of the year	7	294,525	294,525	488,826
Cash and cash equivalents at the end of the year	7	78,351	139,156	294,525

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.

Highlands Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from RTLB for 2025 student transitions, parents for 2025 camp donations and grants received for the Basketball re-turfing 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.

o) 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.

p) 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.

q) 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.

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 \$	2023 Actual \$
Government Grants - Ministry of Education	1,543,527	1,346,912	1,453,450
Teachers' Salaries Grants	3,583,532	3,264,767	3,369,173
Use of Land and Buildings Grants	864,626	646,904	817,679
Other Government Grants	34,969	17,000	99,267
	<u>6,026,654</u>	<u>5,275,583</u>	<u>5,739,569</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue			
Donations and Bequests	9,135	4,600	4,558
Fees for Extra Curricular Activities	111,921	48,500	110,969
Trading	79,223	90,800	86,257
Fundraising and Community Grants	79,787	46,000	74,843
Other Revenue	10,046	14,500	14,598
International Student Fees	22,432	25,600	18,921
	<u>312,544</u>	<u>230,000</u>	<u>310,146</u>
Expense			
Extra Curricular Activities Costs	206,972	152,000	209,010
Trading	73,892	80,000	72,224
International Student - Other Expenses	22,473	2,000	10,054
	<u>303,337</u>	<u>234,000</u>	<u>291,288</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>9,207</u>	<u>(4,000)</u>	<u>18,858</u>

4. Learning Resources

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Curricular	138,841	137,996	131,997
Information and Communication Technology	34,270	36,350	38,217
Employee Benefits - Salaries	4,151,914	3,800,930	3,944,513
Staff Development	18,471	40,000	13,752
Depreciation	131,123	102,879	122,566
Other Learning Resources	11,869	10,825	11,306
	<u>4,486,488</u>	<u>4,128,980</u>	<u>4,262,351</u>

5. Administration

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Audit Fees	7,170	7,205	6,995
Board Fees and Expenses	7,258	7,750	10,159
Other Administration Expenses	75,536	81,620	75,484
Employee Benefits - Salaries	318,302	291,318	282,880
Insurance	18,639	15,500	15,836
Service Providers, Contractors and Consultancy	203	-	203
	<u>427,108</u>	<u>403,393</u>	<u>391,557</u>

6. Property

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Consultancy and Contract Services	114,100	113,000	112,413
Cyclical Maintenance	26,710	-	104,809
Heat, Light and Water	73,116	44,500	49,743
Rates	10,621	18,478	16,274
Repairs and Maintenance	75,219	68,984	76,852
Use of Land and Buildings	864,626	646,904	817,679
Employee Benefits - Salaries	90,862	88,052	78,168
Other Property Expenses	28,950	18,500	19,588
	<u>1,284,204</u>	<u>998,418</u>	<u>1,275,526</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	78,351	139,156	294,525
Cash and cash equivalents for Statement of Cash Flows	<u>78,351</u>	<u>139,156</u>	<u>294,525</u>

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

Of the \$78,351 Cash and Cash Equivalents, \$23,599 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 a property modifications project. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$78,351 Cash and Cash Equivalents, \$38,898 of Revenue Received in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Receivables	445	500	9,200
Receivables from the Ministry of Education	100,838	-	-
Teacher Salaries Grant Receivable	352,298	149,500	278,782
	<u>453,581</u>	<u>150,000</u>	<u>287,982</u>
Receivables from Exchange Transactions	445	500	9,200
Receivables from Non-Exchange Transactions	453,136	149,500	278,782
	<u>453,581</u>	<u>150,000</u>	<u>287,982</u>

9. Inventories

	2024 Actual \$	2024 Budget \$	2023 Actual \$
School Uniforms	34,537	30,000	30,032
	<u>34,537</u>	<u>30,000</u>	<u>30,032</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	405,900	226,105	506,105
Non-current Asset			
Long-term Bank Deposits	-	200,000	200,000
Total Investments	<u>405,900</u>	<u>426,105</u>	<u>706,105</u>

11. Property, Plant and Equipment

2024	Opening Balance \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	784,686	383,757			(50,912)	1,117,531
Furniture and Equipment	333,940	71,441			(40,358)	365,023
Information and Communication	70,924	17,315			(16,263)	71,976
Leased Assets	45,195	70,671	(28,320)		(14,921)	72,625
Library Resources	66,058	6,069			(8,669)	63,458
	<u>1,300,803</u>	<u>549,253</u>	<u>(28,320)</u>	<u>-</u>	<u>(131,123)</u>	<u>1,690,613</u>

The net carrying value of equipment held under a finance lease is \$72,625 (2023: \$45,194.06)

	2024 Cost or Valuation \$	2024 Accumulated \$	2024 Net Book \$	2023 Cost or \$	2023 Accumulated \$	2023 Net Book Value \$
Building Improvements	1,270,350	(152,819)	1,117,531	886,593	(101,907)	784,686
Furniture and Equipment	510,949	(145,927)	365,022	439,508	(105,568)	333,940
Information and Communication	135,797	(63,821)	71,976	118,482	(47,558)	70,924
Leased Assets	78,658	(6,032)	72,626	85,880	(40,685)	45,195
Library Resources	100,105	(36,647)	63,458	94,035	(27,977)	66,058
	<u>2,095,859</u>	<u>(405,246)</u>	<u>1,690,613</u>	<u>1,624,498</u>	<u>(323,695)</u>	<u>1,300,803</u>

12. Accounts Payable

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Creditors	44,584	10,000	31,024
Accruals	21,815	5,000	10,277
Employee Entitlements - Salaries	390,986	135,000	342,565
Employee Entitlements - Leave Accrual	10,808	-	14,384
	<u>468,193</u>	<u>150,000</u>	<u>398,250</u>
Payables for Exchange Transactions	468,193	150,000	398,250
	<u>468,193</u>	<u>150,000</u>	<u>398,250</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
International Student Fees in Advance	-	-	800
Other revenue in Advance	38,898	10,000	4,836
	<u>38,898</u>	<u>10,000</u>	<u>5,636</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Provision at the Start of the Year	230,751	230,751	198,498
Increase to the Provision During the Year	49,054	16,249	104,809
Use of the Provision During the Year	(52,874)	(28,000)	(72,556)
Other Adjustments	(24,449)	-	-
Provision at the End of the Year	<u>202,482</u>	<u>219,000</u>	<u>230,751</u>
Cyclical Maintenance - Current	66,285	79,000	149,318
Cyclical Maintenance - Non current	136,197	140,000	81,433
	<u>202,482</u>	<u>219,000</u>	<u>230,751</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	20,062	20,000	19,734
Later than One Year and no Later than Five Years	50,877	35,500	4,982
Later than Five Years	-	-	2,089
	<u>70,939</u>	<u>55,500</u>	<u>26,805</u>
Represented by			
Finance lease liability - Current	20,062	20,000	20,314
Finance lease liability - Non current	50,877	35,500	6,491
	<u>70,939</u>	<u>55,500</u>	<u>26,805</u>

16. Funds Held for Capital Works Projects

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

	2024	Opening Balances	Receipts from MOE	Payments	Board	Closing Balances
		\$	\$	\$	\$	\$
The Village 212392		(641)	-	641	-	-
Property Modifications 232280		(550)	4,970	(4,420)	-	-
Electrical Switchboard 212387		1,233	-	(6,841)	-	(5,608)
5YA Project - A Block Level 1, Toilets 245950		(63,056)	630,000	(911,622)	290,000	(54,678)
Property Modifications 246050		-	87,685	(3,800)	-	83,885
Girls Bathroom Flooding 250288		-	8,192	(5,703)	-	2,489
Totals		(63,014)	730,847	(931,745)	290,000	26,088

Represented by:

Funds Held on Behalf of the Ministry of Education	86,374
Funds Receivable from the Ministry of Education	(60,286)

5YA Project - A Block Level 1, Toilets costs exceeded Ministry funding, and therefore, the Board provided \$290,000 of funding to complete and close the project from retained surpluses. The \$290,000 was treated as a donation to the Ministry of Education via distribution through equity.

	2023	Opening Balances	Receipts from MOE	Payments	Board	Closing Balances
		\$	\$	\$	\$	\$
The Village 212392		(64,778)	98,616	(34,478)	-	(641)
Property Modifications 232280		29,734	-	(30,284)	-	(550)
Electrical Switchboard 212387		-	18,000	(16,767)	-	1,233
5YA Project - A Block Level 1, Toilets 245950		-	-	(63,056)	-	(63,056)
Totals		(35,044)	116,616	(144,585)	-	(63,014)

Represented by:

Funds Held on Behalf of the Ministry of Education	1,233
Funds Receivable from the Ministry of Education	(64,247)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual	2023 Actual
	\$	\$
Board Members		
Remuneration	3,006	2,450



Leadership Team

Remuneration	765,836	743,320
Full-time equivalent members	6	6
Total key management personnel remuneration	768,842	745,770

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has a Finance member who meets with the Business Manager monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	4 - 5	4 - 5

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	4.00	3.00
110 - 120	3.00	4.00
120 - 130	2.00	0.00
	9.00	7.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts for 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.

21. Commitments

(a) Capital Commitments

	Remaining Capital Commitment
Electrical Switch board 212387	\$
Contract amount	20,031
Spent to date	(18,031)
Remaining capital commitment	2,000
5YA Project - A Block Level 1, Toilets 245950	
Contract amount	717,202
Spent to date	(647,202)
Remaining capital commitment	70,000
Girls Bathroom Flooding 250288	
Contract amount	8,521
Spent to date	(8,192)
Remaining capital commitment	329
Total Contract amount	745,754
Total Spend to date	673,425
Total Remaining capital commitment	72,329

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

(Capital Commitments at 31 December 2023: Nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	78,351	139,156	294,525
Receivables	453,581	150,000	287,982
Investments - Term Deposits	405,900	426,105	706,105
Total financial assets measured at amortised cost	<u>937,832</u>	<u>715,261</u>	<u>1,288,612</u>

Financial liabilities measured at amortised cost

Payables	468,193	150,000	398,250
Finance Leases	70,939	55,500	26,805
Total financial liabilities measured at amortised cost	<u>539,132</u>	<u>205,500</u>	<u>425,055</u>

23. Events After Balance Date

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

24. Comparatives

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

25. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 137 of the Education and Training Act 2020, as the Board were unable to provide their financial statements to the Ministry of Education by 31 May 2025.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HIGHLANDS INTERMEDIATE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Highlands Intermediate (the School). The Auditor-General has appointed me, Talia Anderson-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 16, that comprise the *statement of financial position as at 31 December 2024*, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity and statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at *31 December 2024*; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 14 July 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 21 to 43, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Talia Anderson-Town

Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

KIWISPORT GRANT 2024 – HIGHLANDS INTERMEDIATE SCHOOL

Funding allocation from MOE - \$10,452.12

The focus for 2024 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 the camps that we were able to hold 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.

STATEMENT OF COMPLIANCE WITH THE EMPLOYMENT POLICY 2024 – HIGHLANDS INTERMEDIATE SCHOOL

For the year ended 31st December 2024 the Highlands Intermediate Board:

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

Mark Luff
Principal

STATEMENT OF VARIANCE 2024

HIGHLANDS INTERMEDIATE - TE KURA TAKAWAENGA O PUKEKURA TE KURA

RAWE - STRIVE FOR EXCELLENCE IN EVERYTHING WE DO - BE GREAT

At our kura - Ka RAWE means: To be great, to do the very best we can and strive for excellence - whatever that looks like for you

RESPECT - MANAAKITANGA - PEOPLE

We respect and care for people - We are kind

RESPONSIBILITY - KAITIAKITANGA - PLACE

We care for and are responsible for our place in the world

LEADERSHIP - RANGATIRATANGA - SELF

We are leaders of ourselves - We are brave when making choices

SPECTEMUR AGENDO - BY OUR DEEDS WE ARE KNOWN - INA TE MAHI, HE TINO RANGATIRA

Spectemur Agendo - School motto 1955

Highlands Intermediate - Primary Objectives (Introducing the Primary Objectives and part of the reporting progress)

1. Every student is able to attain their highest possible standard in education achievement
2. The school is physically emotionally safe places for all students and staff, and gives effect to relevant students rights and takes all reasonable steps to eliminate racism, stigma, bullying and other forms of discrimination within the school
3. The school is inclusive and caters for students with differing needs;
4. The school gives effect to Te Tiriti of Waitangi by:
 - a. Working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao māori.
 - b. Taking all reasonable steps to make instruction available in te reo Māori and tikanga Māori and
 - c. Achieving equitable outcomes for Māori students

NATIONAL EDUCATION LEARNING PRIORITIES (NELPS)

<p><u>Learners at the Centre</u> Learners with their whānau are at the centre of Education</p>	<p><u>Barrier Free Access</u> Great education, opportunities and outcomes are within reach for every learner</p>	<p><u>Quality Teaching and Leadership</u> Quality teaching and leadership make the difference for learners and their whānau</p>	<p><u>Future of learning and work</u> Learning is relevant to the lives of New Zealanders today and throughout their lives</p>	<p><u>World class inclusive public Education</u> New Zealand education is trusted and sustainable</p>
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HIGHLANDS INTERMEDIATE

For students achieving 1 + years below the expected level, they are *Emerging.*
 For students achieving up to 1 year below expected level, they are *Developing.*
 For students achieving at the expected level, they are *Achieving - At.*
 For those students achieving above the expected level, they are *Exceeding*

The ongoing longitudinal reports are in the principal's report, showing data over time.

The data below is collected as part of the reporting process that kaiako share back to whanau. Each learner has the following information shared as part of the reporting process. Emerging, Developing, Achieving - At, and Exceeding. We then use this data to track across the school for all of our learners.

Percentage/ Number of students

- The copy that staff/leaders have of these reports have links to all students and where they are in their learning
- This information is used to identify and support the groups that are developed for whakapiki and other targeted learning programmes within the school
- Leaders identify learners and look for progress and improvement.
 - Each whanau leader has a spread sheet of priority learners which are tracked/shared/updated (when possible) at whanau hui. What is happening for these learners, what is also impacting on these learners as barriers to their success
- The term shift in numbers from this report is used to track cohorts of learners and identifying areas of success and areas where more support/resource may be needed

Reading 2024 -Data and Target

Learners Achieving At/Above Expected Level				Aspirational targets 18% progress	Revised targets
2024	T1	Mid Year	T4		
All Students	57%	71%	75%	75%	80%
Asian	63%	77%	83%	81%	80% +
Maori	42%	55%	69%	60%	75%
MELAA	55%	62%	54%	73%	80%
NZ European/Pakeha	60%	74%	77%	78%	80% +
Other	76%	88%	88%	94%	95%
Pasifika	61%	65%	65%	70%	80%
Male	53%	68%	73%	70%	80%
Female	60%	72%	78%	80%	80%
Year 7	54%	67%	70%	72%	80%
Year 8	59%	73%	79%	77%	80%

Reading - Percentage/ Number of students

	Emerging			Developing			Achieving At			Above/ Exceeding		
	Term 1	Mid Year	End of Year	Term 1	Mid Year	End of Year	Term 1	Mid Year	End of Year	Term 1	Mid Year	End of Year
Y7	16% 57	5% 17	4% 15	27% 94	28% 94	25% 84	38% 122	38% 127	37% 124	19% 56	29% 97	33% 112
Y8	8% 29	4% 13	4% 15	32% 112	22% 94	16% 55	44% 154	47% 165	43% 149	15% 52	26% 93	36% 127
Male	14% 49	4% 15	5% 16	33% 115	27% 96	23% 80	39% 138	44% 157	41% 145	14% 49	24% 84	32% 112
Female	11% 37	4% 15	4% 14	28% 91	23% 77	18% 59	42% 138	40% 135	39% 128	18% 59	32% 106	39% 127
NZ Māori	20% 25	9% 11	8% 10	38% 48	35% 44	26% 32	32% 40	37% 46	40% 273	10% 12	18% 23	38% 166
Total pupils	13% 86	4% 30	4% 30	30% 206	25% 173	20% 130	41% 276	47% 165	40% 273	16% 108	26% 93	35% 239

READING - Overview of Data and Variance

The data reflects progress across all student groups in terms of achieving at or above expected levels of performance, with a clear trend of improvement from Term 1 (T1) to Term 4 (T4). Several key groups and categories show notable variance and areas of growth, and we have outlined specific actions to maintain and build on this progress.

Overall Improvement Across All Groups

Variance:

- **All Students:** Progress is evident across all groups, with a 18% increase in students achieving at or above expected levels by the end of Term 4. At the start of the year (T1), 57% of students were achieving at/above expected levels, and by T4, this had risen to 75%, achieving the initial target goal of 75%.
- **Actions:**
 - Continue to use/share successful teaching strategies that have driven these improvements. The school has identified key kaiako who excel at teaching reading, and these educators will be used to mentor and provide opportunities for peer observations and collaborative learning.
 - Facilitate professional learning communities (Whānau groups) within the school to spread successful practices across groups, especially those that have shown rapid improvement.
 - Ensure data from all assessment tools (PaT, STAR, running records) is continually reviewed to adapt teaching strategies and interventions.

Year 7 and Year 8 Students Showing Strong Achievement

Variance:

- **Year 7:** A positive variance is seen in Year 7 students, with 37% achieving at or above expected levels by Term 4, showing gradual improvement from 54% in T1 to 72% by Mid-Year.
- **Year 8:** Year 8 students show strong achievement, with 40% achieving at/above expected levels by the end of Year 8, improving from 59% in T1 to 79% by Term 4.
- **Actions:**
 - With Year 7 students demonstrating steady improvement, we continue to provide ongoing support to ensure their continued growth, especially through differentiated reading interventions that include the use of our kaiawhina and the phonics programs they deliver, and the our whakapiki teacher working with both priority earners and supporting teaching programmes

- For Year 8 students, ensure targeted interventions and enrichment activities in preparation for secondary school, maintaining their high engagement and achievement rates.
- Utilize the upcoming **PLD in structured literacy** (starting in 2025) for Year 7 and Year 8 kaiako to build deeper literacy instruction strategies.

Strong Progress Among Māori Students

Variance:

- There has been a notable improvement among Māori students, rising from 20% achieving at/above expected levels in T1 to 38% by the end of Year 8. This is particularly strong in Year 8, where 38% of Māori students have exceeded expectations.
- **Actions:**
 - Continue to implement culturally responsive practices in line with the **Ka Hikitia** strategy, ensuring that Māori students have access to learning experiences that reflect and support their cultural backgrounds.
 - Strengthen whānau involvement in the learning process by ensuring that Māori students' progress is shared and celebrated in partnership with families. This is also a key component of our Strategic plan.

Use of Assessment Tools and Data for Continuous Improvement

Variance:

- Currently, we are using **PaT, STAR** (STAR and Running records for emerging and developing learners), and running records. These tools provide valuable data on learner progression and are key to assessing both reading comprehension and fluency.
- The variance in achievement across different groups highlights areas where assessment tools can be adjusted or supplemented to provide more granular insights.
- **Actions:**
 - We plan to review the assessment tools used in 2025, ensuring alignment with the current government's focus on literacy and numeracy. New government initiatives may introduce other effective tools, so we will explore their adoption.

- Continue to analyze assessment data regularly to ensure that targeted interventions are working, adjusting teaching methods based on progress shown in assessments.
- Teachers continue analyzing data together, sharing insights, and collectively identifying areas for improvement based on individual learner needs.

Next Steps

The data from 2024 shows strong progress in reading outcomes across various student groups, with a marked improvement in Year 7 and Year 8 students, Māori learners, and female students. The continued success of these groups will depend on targeted support, culturally responsive teaching, and the strategic use of professional learning development.

READING - Our next steps include:

- Maintaining the strategies that are working.
- Use upcoming PLD in structured literacy to support Year 7 and Year 8 kaiako.
- Accelerated Literacy Learning (ALL) - Our Whakapiki Teacher is part of the Accelerated Literacy Learning (ALL) programme, where she will work with specific class and a targeted group of learners to trial and implement programmes and accelerate the learning of this targeted group. If successful this model will be developed and strengthened across the kura
- Reviewing assessment tools to ensure alignment with best practices and government initiatives in 2025.

Writing 2024 - Data and Target

Learners Achieving At/Above Expected Level				Aspirational targets 18% progress	Revised targets
2024	T1	Mid Year	T4		
All Students	46%	57%	71%	64%	75%
Asian	55%	70%	83%	73%	80% +
Maori	40%	45%	60%	58%	70%
MELAA	45%	62%	53%	63%	80%
NZ European/Pakeha	50%	62%	72%	68%	80%
Other	63%	75%	88%	81%	80% +
Pasifika	22%	55%	67%	40%	70%
Male	37%	51%	63%	55%	75%
Female	60%	69%	79%	78%	75%
Year 7	46%	54%	64%	64%	75%
Year 8	50%	65%	78%	68%	75%

Writing - Percentage/ Number of students

	Emerging			Developing			Achieving At			Above/ Exceeding		
	Term 1	Mid Year	End of Year	Term 1	Mid Year	End of Year	Term 1	Mid Year	End of Year	Term 1	Mid Year	End of Year
Y7	11% 35	7% 22	6% 19	43% 141	39% 130	30% 102	43% 142	41% 139	43% 144	3% 10	13% 42	21% 70
Y8	8% 27	3% 10	2% 8	42% 147	31% 107	19% 66	45% 154	48% 169	48% 169	5% 18	17% 61	30% 103
Male	13% 47	7% 24	7% 24	50% 173	42% 147	30% 102	35% 122	42% 147	45% 160	2% 7	9% 32	18% 63
Female	5% 15	2% 8	1% 3	35% 115	27% 90	19% 62	54% 174	48% 161	46% 153	6% 21	21% 71	33% 110
NZ Māori	12% 15	9% 11	4% 5	48% 60	44% 55	35% 44	38% 47	38% 48	45% 56	2% 2	7% 9	15% 19
Total pupils	9% 62	5% 32	4% 27	43% 288	35% 237	25% 168	44% 296	45% 308	46% 313	4% 28	15% 103	25% 173

WRITING - Overview of Data and Variance

The data reflects positive progress across all student groups in writing, with a clear trend of improvement from Term 1 (T1) to Term 4 (T4). Several key groups show significant growth and variance, and we've outlined targeted actions to maintain and build on this progress.

Overall Improvement Across All Groups

Variance:

- All Students: Progress is evident across all groups, with an increase of 29% in students achieving at or above expected levels by the end of Term 4. At the start of the year (T1), 46% of students were achieving at/above expected levels, and by T4, this had risen to 75%, surpassing our initial target goal of 64%.
- Variance Insight: The variance in achievement across the year highlights a marked improvement of 29%, showing significant growth in writing outcomes for all students.

Actions:

- Continue using/sharing successful teaching strategies that have led to these improvements, including peer observations, staff collaboration, and the use of our Highlands writing rubrics.
- Facilitate professional learning communities (Whānau roopu) to spread successful writing practices across groups, especially those that have shown rapid improvement.
- Use of Data: Regularly review writing data to refine teaching strategies and interventions.

Year 7 and Year 8 Students Showing Strong Achievement

Variance:

- Year 7: There has been consistent improvement in Year 7 students, with 46% achieving at or above expected levels in Term 1 and 64% by Term 4.
- Year 8: Year 8 students have shown even stronger progress, moving from 50% achieving at or above expected levels in Term 1 to 75% by Term 4.
- Variance Insight: Year 7 shows an 18% increase, while Year 8 students demonstrate a 25% improvement in achievement by the end of the year.

Actions:

- Year 7 students showed steady improvement, we will continue offering differentiated writing interventions and support from our kaiawhina and phonics programs, with a potential focus on sentence structure, vocabulary, and cohesion.
- Professional Development: Utilize the upcoming PLD in structured literacy (starting in 2025) for Year 7 and Year 8 kaiako to deepen their literacy instruction strategies.

Strong Progress Among Māori Students

Variance:

- Māori Students: Māori students have shown significant improvement, moving from 40% achieving at or above expected levels in Term 1 to 70% by Term 4. This strong progress is particularly notable in Year 8, where 70% of Māori students have exceeded expectations.
- Variance Insight: Māori students have demonstrated a 30% increase in achievement, a promising improvement that aligns with our strategic focus on supporting this group.

Actions:

- Culturally Responsive Pedagogy: Continue to implement culturally responsive practices in line with the Ka Hikitia strategy, ensuring that Māori students' learning experiences are relevant and reflect their cultural backgrounds.
- Engagement with Whānau: Strengthen whānau involvement in the learning process by ensuring Māori students' progress is shared regularly and celebrated in partnership with families.

Use of Assessment Tools and Data for Continuous Improvement

Variance:

- Assessment Tools: We have been using our own writing rubric based on the aSTTL framework, and data from these assessments has been instrumental in tracking student progress. Additionally, other formative assessments are used to monitor fluency and writing skills.

Actions:

- In 2025, we will review the assessment tools to ensure they align with current government writing initiatives. We will implement the asTTLe writing tool and support staff with PD to use this tool and its information effectively.
- Continue using assessment data to evaluate the effectiveness of current interventions and adjust teaching methods as necessary.
- Teacher Collaboration: Engage teachers in regular data analysis to share insights and collaboratively address any gaps in achievement, particularly for students showing slower progress.

Next Steps

The data from 2024 shows strong progress in writing outcomes across various student groups, especially Year 7 and Year 8 students, Māori learners, and female students. To continue this success, our focus will remain on targeted support, culturally responsive teaching, and using data-driven strategies.

WRITING - Our schoolwide next steps include:

- Continue using successful strategies, including peer observations, mentoring, and regular data analysis.
- Professional Learning Development (PLD): Utilize upcoming PLD in structured literacy to support Year 7 and Year 8 kaiako.
- Accelerated Literacy Learning (ALL): Our Whakapiki Teacher will continue working with targeted students in the ALL program to accelerate their writing progress. If successful, this model will be extended across the kura.
- Review of Assessment Tools: In 2025, we will review and refine our assessment tools to align with best practices and government initiatives in writing.

Maths 2024 - Data and Target

Learners Achieving At/Above Expected Level				Aspirational targets 18% progress	Revised targets
2024	T1	Mid Year	T4		
All Students	52%	72%	77%	70%	80%
Asian	74%	82%	88%	92%	95%
Maori	46%	60%	70%	64%	80%
MELAA	36%	38%	46%	54%	70%
NZ European/Pakeha	57%	73%	78%	75%	85%
Other	88%	100%	100%	100%	100%
Pasifika	45%	70%	65%	63%	80%
Male	60%	74%	80%	78%	80% +
Female	52%	69%	74%	70%	80% +
Year 7	52%	69%	74%	70%	80% +
Year 8	60%	74%	79%	78%	80% +

Maths - Percentage/ Number of students

	Emerging			Developing			Achieving At			Above/ Exceeding		
	Term 1	Mid Year	End of Year	Term 1	Mid Year	End of Year	Term 1	Mid Year	End of Year	Term 1	Mid Year	End of Year
Y7	12% 38	6% 19	5% 16	36% 118	25% 83	21% 71	40% 132	42% 140	40% 134	12% 41	27% 91	34% 113
Y8	7% 26	3% 9	2% 6	32% 112	23% 79	18% 64	47% 164	44% 154	42% 146	13% 47	30% 106	37% 130
Male	9% 32	4% 13	3% 11	30% 106	21% 75	17% 61	45% 106	38% 135	38% 132	15% 54	36% 127	42% 147
Female	10% 32	5% 15	3% 11	38% 124	26% 87	22% 74	42% 136	48% 159	45% 148	10% 34	21% 70	29% 96
NZ Māori	18% 23	10% 12	6% 8	35% 44	29% 36	23% 29	40% 50	42% 52	44% 55	6% 8	18% 23	26% 32
Total pupils	9% 64	4% 28	3% 22	34% 230	24% 162	20% 135	44% 296	43% 294	41% 280	13% 88	29% 197	36% 243

MATH - Overview of Data and Variance

The data reflects notable progress across all student groups in achieving at or above expected levels. A consistent trend of improvement is visible from Term 1 (T1) to Term 4 (T4), with several key groups showing significant variance and growth. This report outlines specific actions to maintain and build on these gains moving forward.

Overall Improvement Across All Groups

Variance:

- Progress is evident across all groups, with an 18% increase in students achieving at or above expected levels by the end of Term 4. At the start of the year (T1), 52% of students were achieving at or above expected levels, and by T4, this had risen to 70%, surpassing the revised target of 70%.
- The overall improvement highlights a significant 18% growth in the percentage of students meeting expectations in 2024.

Actions:

- Continue sharing successful teaching strategies that have driven these improvements. The school will continue its focus on differentiated instruction and peer collaboration to support all students.
- Facilitate professional learning communities (Whānau roopu) to spread effective strategies, especially those that have shown rapid improvements across certain groups.
- Regularly review data from assessments to ensure that teaching methods are continuously adapted to meet the needs of students.

Year 7 and Year 8 Students Showing Strong Achievement

Variance:

- **Year 7:** Steady improvement has been seen, with 52% achieving at or above expected levels in Term 1 and 70% by Term 4. However, the target of 80% remains a goal to work towards.
- **Year 8:** Year 8 students show similar growth, moving from 60% achieving at or above expected levels in Term 1 to 78% by Term 4, surpassing the target of 80%.

Actions:

- Continue offering differentiated interventions, especially focusing on individual learning needs, while using successful models from Year 8.
- Continue to provide Year 7 and Year 8 kaiako with professional development to strengthen numeracy instruction strategies. **Note:** This PLD will conclude at the end of 2025.
- Use of our Whakapiki Numeracy kaiako to provide opportunities to engage learners positively in math and raise achievement

Strong Progress Among Māori Students

Variance:

- **Māori Students:** Māori students have shown a significant improvement, increasing from 46% achieving at or above expected levels in Term 1 to 64% by Term 4. While this progress is encouraging, our revised target for Māori students remains 80%.
- **Variance Insight:** Māori students have demonstrated a strong 18% improvement, signaling promising progress aligned with our strategic focus on this group.

Actions:

- Ensure that Māori students' learning experiences continue to reflect their cultural backgrounds in line with the Ka Hikitia strategy.
- Continue to work to strengthen partnerships with whānau to support the progress and achievement of Māori learners, particularly those still in the "Emerging" and "Developing" categories.
- Focus on literacy interventions tailored to individual needs to raise achievement levels to meet or exceed expectations.

Use of Assessment Tools and Data for Continuous Improvement

Actions:

- Continue using assessment data to evaluate the effectiveness of interventions, adjusting teaching methods as necessary and encourage regular teacher collaboration to share data, discuss results, and develop strategies to address achievement gaps.

MATH - Our schoolwide next steps include:

- Continue using successful strategies and regularly analyze data to ensure the success of all groups.
- Provide PLD to Year 7 and Year 8 kaiako to enhance numeracy strategies. In 2023 and 2024, we have been involved in schoolwide PLD in mathematics to upskill and strengthen teachers' knowledge in the teaching of mathematics. This will continue through 2025.
- We will investigate the options provided by the current government for teaching structured mathematics. We will visit and observe various maths resources used by our contributing schools and will implement these strategies in 2026.
- Continue building relationships with families to celebrate student progress and support ongoing growth, especially through our Learning Conferences.
- Implement focused numeracy interventions based on data-driven insights to ensure all students are on track to meet or exceed expectations. This will be driven by our Whakapiki Numeracy teacher (who is also the leader of the Math AKO).
- Continue providing resources and support to kaiako in mathematics, assisting teachers with their programs.
- Accelerated Learning in Mathematics (ALiM): In 2025, four staff members will receive professional development to implement ALiM into their classroom practices, with a focus on accelerating the learning of a targeted group of learners who are currently underachieving. This PD is provided as part of Ministry of Education-funded professional development.

STATEMENT OF VARIANCE - CONCLUSION

The 2024 data reflects significant progress across various student groups, with notable achievements in Year 7 and Year 8, Māori learners, and female students. These positive trends span across literacy and numeracy, with consistent improvements in both reading, writing, and mathematics. While we've made strong gains, it's important that we continue to build on this success. The variance we've identified across all three areas gives us a clear picture of where targeted interventions and strategies are working, and where we need to double down on support.

Key Achievements Across All Areas:

- In reading, we saw a notable increase in students achieving at or above expected levels, particularly among Year 7 and Year 8 students, Māori learners, and female students.
- Writing results show consistent growth, especially among Māori students and the Year 8 cohort, indicating that our focus on differentiated support and peer collaboration is yielding positive results.
- In mathematics, both Year 7 and Year 8 students have demonstrated strong progress, and the introduction of Accelerated Learning in Mathematics (ALiM) is further driving improvements for targeted groups.

At Highlands Intermediate - A snapshot of

How We Give Effect to Te Tiriti o Waitangi at Highlands Intermediate

At Highlands Intermediate, we are committed to honoring Te Tiriti o Waitangi by integrating Māori culture and values into every aspect of school life. Our ongoing efforts to uphold the principles of partnership, protection, and participation ensure that Māori students feel supported and that all learners are engaged with Māori language and tikanga. Here's a snapshot of what we do as a kura:

Te Ao Māori Programme

Every learner at Highlands Intermediate is involved in our *Te Ao Māori* programme, where students are exposed to tikanga Māori, te reo Māori, and Te Ao Māori as part of their learning experience. This program allows students to build a deep connection with Te Ao Māori, helping to foster respect and understanding for Te Ao Māori across the kura

Kapa Haka: A Vibrant Cultural Expression

Our kapa haka groups have grown significantly in size, with over 200 students involved. Due to the large number of students, we have created two large kapa haka groups to ensure all interested learners can participate. These groups are central to our school's cultural expression and are involved in performances at key school events, assemblies, and community functions. Participation in kapa haka fosters pride, cultural identity, and a sense of belonging for all students.

Staff Kapa Haka Group

In addition to the student kapa haka groups, we are proud to have a dedicated staff kapa haka group. The staff kapa haka group helps model the importance of cultural engagement and shows our dedication to learning and celebrating Māori culture as a collective.

Whole School Kapa Haka Performance at the Bowl of Brooklands

In celebration of Māori culture and kapa haka, we recently held a whole-school performance at the Bowl of Brooklands. Both staff and students participated in this special event, performing together to celebrate the rich cultural traditions of Aotearoa. The performance not only showcased the talents of our kapa haka groups but

also provided an opportunity for our school community to come together and honor Te Ao Māori in a meaningful way. This event is an important ongoing event in our journey of cultural engagement and a testament to the strong presence of kapa haka at Highlands Intermediate.

Physical School Site Development

We are actively developing our school's physical site to reflect the bi-cultural nature of our kura. This includes incorporating Māori symbols, art, and design into our school environment, creating a space that visually and symbolically represents the rich Māori heritage of Aotearoa. This development ensures that Te Ao Māori is prominently represented in the daily lives of our students.

Mihi Whakatau and Te Reo Māori in Daily Practice

At Highlands Intermediate, the use of *mihi whakatau* and *powhiri* are an important aspect of what we do as a kura. Staff members are expected to use te reo Māori in their greetings and communication with students, and it is accepted as part of the fabric of daily life at the school. Whether it's a formal *mihi whakatau* for new students and staff or informal greetings in the classroom, te reo Māori is woven into the daily routine, demonstrating our commitment to making Māori language an integral part of our school culture.

Connection with Iwi and Iwi Leaders

We have a strong connection with local iwi and iwi leaders and are aware of the constraints placed upon them at this time. This relationship is about, ensuring that Māori perspectives and cultural values are represented and respected. This connection also strengthens our commitment to providing an education that reflects the aspirations of whānau and iwi, helping us to meet the needs of our Māori learners more effectively.

Tracking Māori Learners and Data Reporting

At Highlands Intermediate, we closely track the progress of our Māori learners through data reporting systems that allow us to monitor achievement, engagement, and well-being. This tracking ensures that we can identify where additional support may be needed and enables us to respond with targeted interventions. We ensure that all relevant data is reported, including achievement data and progress for Māori learners, to ensure transparency and accountability in our efforts to achieve equitable outcomes.

Ongoing Professional Development

To support our staff in giving effect to Te Tiriti o Waitangi, we provide ongoing professional development (PD) in te reo Māori and tikanga Māori. This ensures that all staff are equipped to incorporate Māori culture into their teaching practice and are confident in using te reo Māori in the classroom and across the school. We also

encourage kaiako to participate in PD focused on culturally responsive teaching to ensure they are continually developing their understanding of Māori students' learning needs.

Whānau and Community Engagement

We engage with the whānau and local Māori communities to ensure that we are meeting the needs of our Māori students. We also invite whānau to participate in school events, including kapa haka performances, celebrations of Te Ao Māori, and other school-wide activities.

Next Steps and Ongoing Commitment

Moving forward, we are committed to continuing our efforts to give effect to Te Tiriti o Waitangi by:

- Continuing the development of our school environment to ensure that Te Ao Māori is not only represented but celebrated.
- Further strengthening partnerships with iwi to ensure that the needs of Māori students are being met and their voices are heard.
- Continuing professional development for staff to deepen their understanding of Te Ao Māori and support their ability to deliver a culturally responsive education.
- Continuing with Te Ao Māori as part of staff PGC documentation

At Highlands Intermediate, we recognize that the principles of Te Tiriti o Waitangi are not just historical—they are living, breathing aspects of our educational practice. We are committed to ensuring that all students, particularly our Māori learners, thrive in an environment that values their culture and identity, and we will continue to make sure that these principles are upheld in all aspects of school life.