

HIGHLANDS INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2172
Principal: Mark Luff
School Address: 260a Coronation Avenue, Welbourn, New Plymouth
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School Phone: 06 758 4162
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Members of the Board:

Name	Position	How Position Gained	Term Expired/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

Accountant / Service Provider: Angela Richards (In School)



HIGHLANDS INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Highlands Intermediate School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Adrian Hogwood
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

31 May 2024
Date:

Mark Luff
Full Name of Principal

[Signature]
Signature of Principal

31 May 2024
Date:

Highlands Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget \$	2022 Actual \$
Revenue				
Government Grants	2	5,739,569	4,906,715	5,097,419
Locally Raised Funds	3	310,146	204,350	281,613
Interest		41,649	7,300	12,653
Total Revenue		6,091,364	5,118,365	5,391,685
Expense				
Locally Raised Funds	3	291,288	249,550	213,780
Learning Resources	4	4,262,351	3,702,568	3,762,890
Administration	5	391,557	385,520	401,440
Interest		4,042	3,100	5,899
Property	6	1,275,526	914,942	1,002,960
Loss on Disposal of Property, Plant and Equipment		974	-	4,153
Total Expense		6,225,738	5,255,680	5,391,122
Net Surplus / (Deficit) for the year		(134,374)	(137,315)	563
Total Comprehensive Revenue and Expense for the Year		(134,374)	(137,315)	563

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,129,281	2,129,281	2,118,965
Total comprehensive revenue and expense for the year		(134,374)	(137,315)	563
Contribution - Furniture and Equipment Grant		65,906	-	9,753
Equity at 31 December		2,060,813	1,991,966	2,129,281
Accumulated comprehensive revenue and expense		2,060,813	1,991,966	2,129,281
Equity at 31 December		2,060,813	1,991,966	2,129,281

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 2023

	Notes	2023 Actual \$	2023 Budget \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	294,525	450,000	488,826
Accounts Receivable	8	287,982	265,000	268,578
GST Receivable		20,887	12,000	14,040
Prepayments		18,907	5,000	17,429
Inventories	9	30,032	15,000	11,659
Investments	10	506,105	506,105	506,105
Funds Receivable for Capital Works Projects	16	64,247	-	64,778
		<u>1,222,685</u>	<u>1,253,105</u>	<u>1,371,415</u>
Current Liabilities				
Accounts Payable	12	398,250	380,000	354,566
Revenue Received in Advance	13	5,636	20,000	31,209
Provision for Cyclical Maintenance	14	149,318	40,000	40,463
Finance Lease Liability	15	20,314	35,000	33,157
Funds held for Capital Works Projects	16	1,233	29,734	29,734
		<u>574,751</u>	<u>504,734</u>	<u>489,129</u>
Working Capital Surplus/(Deficit)		<u>647,934</u>	<u>748,371</u>	<u>882,286</u>
Non-current Assets				
Investments	10	200,000	200,000	200,000
Property, Plant and Equipment	11	1,300,803	1,200,000	1,228,705
		<u>1,500,803</u>	<u>1,400,000</u>	<u>1,428,705</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	81,433	131,905	158,035
Finance Lease Liability	15	6,491	24,500	23,675
		<u>87,924</u>	<u>156,405</u>	<u>181,710</u>
Net Assets		<u>2,060,813</u>	<u>1,991,966</u>	<u>2,129,281</u>
Equity		<u>2,060,813</u>	<u>1,991,966</u>	<u>2,129,281</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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,534,308	1,373,840	1,464,158
Locally Raised Funds		263,855	250,350	286,047
International Students		6,921	-	
Goods and Services Tax (net)		(6,847)	-	36,295
Payments to Employees		(950,758)	(752,400)	(689,408)
Payments to Suppliers		(910,140)	(786,937)	(1,039,233)
Interest Paid		(4,042)	(3,100)	(99)
Interest Received		41,649	7,300	12,653
Net cash from/(to) Operating Activities		(25,054)	89,053	70,413
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		259	-	
Purchase of Property Plant & Equipment (and Intangibles)		(190,008)	(102,879)	(127,606)
Net cash from/(to) Investing Activities		(189,748)	(102,879)	(127,606)
Cash flows from Financing Activities				
Furniture and Equipment Grant		65,906	-	9,753
Finance Lease Payments		(30,235)	(25,000)	(20,393)
Funds Administered on Behalf of Other Parties		(27,970)	-	12,431
Net cash from/(to) Financing Activities		7,701	(25,000)	1,791
Net increase/(decrease) in cash and cash equivalents		(207,101)	(38,826)	(55,402)
Cash and cash equivalents at the beginning of the year	7	488,826	488,826	544,228
Cash and cash equivalents at the end of the year	7	281,725	450,000	488,826

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.

Notes to the Financial Statements

Highlands Intermediate School

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

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 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 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	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12% 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 and research expenditure 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) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

m) 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.

n) 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.

o) Revenue Received in Advance

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

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

p) Funds held for Capital works

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

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

q) 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.

r) 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.

s) 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.

t) Budget Figures

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

u) 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

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Government Grants - Ministry of Education	1,552,717	1,373,840	1,455,941
Teachers' Salaries Grants	3,369,173	2,950,000	3,025,379
Use of Land and Buildings Grants	817,679	582,875	616,099
	<u>5,739,569</u>	<u>4,906,715</u>	<u>5,097,419</u>

The school has opted in to the donations scheme for this year. Total amount received was \$108,346.36.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Revenue			
Donations & Bequests	4,558	15,850	7,807
Fees for Extra Curricular Activities	110,969	46,000	100,239
Trading	86,257	90,000	84,992
Fundraising & Community Grants	74,843	44,000	75,009
Other Revenue	14,598	8,500	13,175
International Student Fees	18,921	-	391
	<u>310,146</u>	<u>204,350</u>	<u>281,613</u>
Expense			
Extra Curricular Activities Costs	209,010	172,350	139,119
Trading	72,224	77,200	74,334
International Student - Other Expenses	10,054	-	327
	<u>291,288</u>	<u>249,550</u>	<u>213,780</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>18,858</u>	<u>(45,200)</u>	<u>67,833</u>

During the year, the School hosted 1 International student (2022:0)

4. Learning Resources

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Curricular	91,886	101,800	90,573
Information and Communication Technology	38,217	38,300	36,344
Employee Benefits - Salaries	3,995,930	3,434,089	3,501,046
Staff Development	13,752	25,500	13,801
Depreciation	122,566	102,879	121,120
	<u>4,262,351</u>	<u>3,702,568</u>	<u>3,762,884</u>

5. Administration

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Audit Fees	6,995	6,791	10,075
Board Fees	2,450	3,240	2,450
Board Expenses	7,709	6,800	13,201
Communication	8,927	10,100	10,260
Consumables	32,268	29,288	32,882
Other	34,289	48,571	37,406
Employee Benefits - Salaries	282,880	262,980	280,413
Insurance	15,836	15,500	14,023
Service Providers, Contractors and Consultancy	203	2,250	735
	<u>391,557</u>	<u>385,520</u>	<u>401,445</u>



6. Property

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Caretaking and Cleaning Consumables	112,413	110,000	87,346
Cyclical Maintenance	104,809	-	88,358
Grounds	28,697	30,484	23,751
Heat, Light and Water	49,743	40,000	42,288
Rates	16,274	15,763	14,356
Repairs and Maintenance	58,033	44,500	32,512
Use of Land and Buildings	817,679	582,875	616,099
Security	9,710	8,500	11,532
Employee Benefits - Salaries	78,168	82,820	86,718
	<u>1,275,526</u>	<u>914,942</u>	<u>1,002,960</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	294,525	450,000	488,826
Cash and cash equivalents for Statement of Cash Flows	<u>294,525</u>	<u>450,000</u>	<u>488,826</u>

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

Of the \$294,525 Cash and Cash Equivalents, \$1,233 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the 5 Year Agreement funding for upgrades to the school's buildings. These funds are required to be spent in 2024 Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Receivables	9,200	5,000	5,026
Receivables from the Ministry of Education	-	-	886
Teacher Salaries Grant Receivable	278,782	260,000	262,666
	<u>287,982</u>	<u>265,000</u>	<u>268,578</u>
Receivables from Exchange Transactions	9,200	5,000	5,026
Receivables from Non-Exchange Transactions	278,782	260,000	263,552
	<u>287,982</u>	<u>265,000</u>	<u>268,578</u>

9. Inventories

	2023 Actual \$	2023 Budget \$	2022 Actual \$
School Uniforms	30,032	15,000	11,659
	<u>30,032</u>	<u>15,000</u>	<u>11,659</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	506,105	506,105	506,105
Non-current Asset			
Long-term Bank Deposits	200,000	200,000	200,000
Total Investments	706,105	706,105	706,105

11. Property, Plant and Equipment

2023	Opening Balance \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	731,746	93,085			(40,147)	784,685
Furniture and Equipment	306,700	68,077			(40,838)	333,939
Information and Communication Technology	63,789	22,682			(15,547)	70,924
Leased Assets	59,895	3,362	(3,154)	2,180	(17,088)	45,195
Library Resources	66,573	8,431			(8,947)	66,058
Balance at 31 December 2023	1,228,703	195,637	(3,154)	2,180	(122,566)	1,300,800

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$45,194.06 (2022: \$59,895)

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	886,593	(101,907)	784,686	793,507	(61,761)	731,746
Furniture and Equipment	439,508	(105,568)	333,940	371,430	(64,730)	306,700
Information and Communication Technology	118,482	(47,558)	70,924	95,800	(32,011)	63,789
Leased Assets	85,880	(40,685)	45,195	85,672	(25,777)	59,895
Library Resources	94,035	(27,977)	66,058	85,604	(19,031)	66,573
Balance at 31 December 2023	1,624,498	(323,695)	1,300,803	1,432,013	(203,310)	1,228,703

12. Accounts Payable

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Creditors	31,024	30,000	34,664
Accruals	10,277	5,000	7,810
Employee Entitlements - Salaries	342,565	330,000	298,829
Employee Entitlements - Leave Accrual	14,384	15,000	13,263
	398,250	380,000	354,566
Payables for Exchange Transactions	398,250	380,000	354,566
	398,250	380,000	354,566

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	-	-	18,409
International Student Fees in Advance	800	5,000	12,800
Other revenue in Advance	4,836	15,000	-
	<u>5,636</u>	<u>20,000</u>	<u>31,209</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Provision at the Start of the Year	198,498	198,498	259,985
Increase to the Provision During the Year	104,809	13,870	88,358
Use of the Provision During the Year	(72,556)	(40,463)	(149,845)
Provision at the End of the Year	<u>230,751</u>	<u>171,905</u>	<u>198,498</u>
Cyclical Maintenance - Current	149,318	40,000	40,463
Cyclical Maintenance - Non current	81,433	131,905	158,035
	<u>230,751</u>	<u>171,905</u>	<u>198,498</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. 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:

	2023 Actual \$	2023 Budget \$	2022 Actual \$
No Later than One Year	19,734	35,000	29,837
Later than One Year and no Later than Five Years	4,982	20,000	22,433
Later than Five Years	2,089	4,500	4,563
Future Finance Charges			
	<u>26,805</u>	<u>59,500</u>	<u>56,833</u>
Represented by			
Finance lease liability - Current	20,314	35,000	33,157
Finance lease liability - Non current	6,491	24,500	23,676
	<u>26,805</u>	<u>59,500</u>	<u>56,833</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.

	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				(63,056)		(63,056)
Totals		(35,044)	116,615	(144,586)	-	(63,014)

Represented by:

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

	2022	Opening Balances	Receipts from MOE	Payments	Board	Closing Balances
		\$	\$	\$	\$	\$
The Village 212392		(47,475)		(17,303)		(64,778)
Property Modifications 232280			32,712	(2,978)		29,734
Totals		(47,475)	32,712	(20,281)	-	(35,044)

Represented by:

Funds Held on Behalf of the Ministry of Education	29,734
Funds Receivable from the Ministry of Education	(64,778)

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

	2023 Actual	2022 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,450	2,450
<i>Leadership Team</i>		
Remuneration	743,320	632,747
Full-time equivalent members	6	6
Total key management personnel remuneration	745,770	635,197



There are 6 members of the Board excluding the Principal. The Board has held 7 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:

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	150 - 160
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	2023	2022
\$000	FTE Number	FTE Number
110 - 120	4.00	4.00
	<u>4.00</u>	<u>4.00</u>

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:

	2023	2022
	Actual	Actual
Total	\$0	\$11,172
Number of People	Nil	1

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Pay equity settlement wash-up

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.



21. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has not entered into a contract for any capital works.

(Capital commitments at 31 December 2022: \$1,256,367)

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

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Cash and Cash Equivalents	294,525	450,000	488,826
Receivables	287,982	265,000	268,578
Investments - Term Deposits	706,105	706,105	706,105
Total financial assets measured at amortised cost	<u>1,288,612</u>	<u>1,421,105</u>	<u>1,463,509</u>

Financial liabilities measured at amortised cost

Payables	398,250	380,000	354,566
Finance Leases	26,805	59,500	56,832
Total financial liabilities measured at amortised cost	<u>425,055</u>	<u>439,500</u>	<u>411,398</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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HIGHLANDS INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Highlands Intermediate School (the School). The Auditor-General has appointed me, David Fraser, 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 2023, 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 2023; 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 31 May 2024 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, 23 to 45, 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.

David Fraser

David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

KIWISPORT GRANT 2023 – HIGHLANDS INTERMEDIATE SCHOOL

Funding allocation from MOE - \$10,225.72

The focus for 2023 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 2023 – HIGHLANDS INTERMEDIATE SCHOOL

For the year ended 31st December 2023 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

ANALYSIS OF VARIANCE REPORT

CHARTER TARGET 2023 - MATHEMATICS

STRATEGIC AIM: Highlands Intermediate is a school with a responsive curriculum, effective teaching and quality opportunities to learn - AKO	
ANNUAL OBJECTIVE: To introduce teachers to a wider range of mathematical tasks and pedagogy across all classes and Whanau To accelerate both our lower achieving and higher achieving students across the school	
TARGET: To further student engagement, enjoyment and achievement in mathematics through a wider range of mathematical tasks, pedagogy and intervention programs. In 2023 there will be an aspirational target of an 18 % shift of learners from below expected level of learning , to at and/or above as evidenced in the Term 1 data to Term 4	
<p>BASELINE DATA</p> <p>Three years ago we introduced PR1ME mathematics into Highlands Intermediate. The aim of this intervention was to provide a structured maths learning programme and to use it as a tool to strengthen teacher knowledge in mathematics.</p> <p>As a kura we are now wanting to evolve our maths programmes further. The aim being to look at how we can keep our structured basic facts, maintenance, and learning and also integrate maths into our wider curriculum.</p> <p>We have seen some great evidence and feedback from students, teachers and parents through the introduction to the MST(Maths Support Teacher) Program at Highlands in 2021. The programme targets many of our at risk and lower achieving students who exhibit a lack of motivation, engagement and participation in mathematics. The MST program moves away from much of the content of our current maths programme and engages students through collaborative group activities and rich problem solving tasks, opening up the participation and dialogue between students. Many teachers and parents noted a huge shift in their students' attitude, engagement, participation and achievement in Maths at the conclusion of the MST programme. Much of the professional development of the MST programme has been delivered from Cognition Education who will be providing the professional development for the school. We want to build on our teachers' skills, knowledge and confidence around a wider variety of content, pedagogies and assessment practices so they can implement the type of responsive, engaging and effective maths programme the MST students have had the opportunity to experience schoolwide.</p> <p>Also how can we measure and foster a love of maths beyond getting the 'right answer'?</p> <p>Nb. See Numeracy report to Highlands School Board as a supporting document</p>	
What	Indicators of progress/reporting
<p>All staff involved with PLD to:</p> <ul style="list-style-type: none"> - strengthen pedagogy in math - use the assessment tools for to drive formative 	<ul style="list-style-type: none"> - All staff will use the data (not PR1ME) and have clearly identified priority learners - This will be evident when shared at whanau hui and in assessment documentation

<p>assessment</p> <ul style="list-style-type: none"> - Understanding what the assessment/data is saying - Clearly identifying gaps in learning for individual and groups of children - develop an understanding of the new math curriculum with a focus on the Understand - Know - Do aspects for year 7 and 8 learners <p>Continue with M.S.T and use aspects of the model as part of the classroom math programme For M.S.T kaiako (teachers) will identify priority learners from the data collected and collated M.S.T to target and accelerate progress of identified priority learners</p>	<ul style="list-style-type: none"> - All staff will use the assessment tools to identify and plan learning based around the Year 7 and 8 curriculum - Planning for math will reflect there will be evidence of the Understand - Know - Do as per the curriculum refresh - The target of 20% movement will be shown in the Term 1, Term 2/3 (formative data),and Term 4 (summative data) - Priority learners will be part of the M.S.T programme, their data will be tracked and reported. Data collection week 6 of Terms 1,2, and 3
<p>Who</p> <ul style="list-style-type: none"> - Cognition will provide the PLD support - - Each staff member will <ul style="list-style-type: none"> - commit to growing their math pedagogy - respond to learners math data - Identify priority learners - Contribute and engage collaboratively with staff and leaders to plan for needs - Whanau leaders will <ul style="list-style-type: none"> - include math as an area of discussion re best practice at whanau hui - engage in PLD and support the growth of the teaching staff - as part of the PLG process, meet with each staff member individually and go over their use of assessment in math - will review data and work with teaching staff in identifying priority learners - Identify gaps with staff and work with staff to plan effectively for needs across the whanau - The M..S.T will <ul style="list-style-type: none"> - provide leadership across the school and support staff - lead the Math Ako group (math leaders from each whanau) - be released three days a week to work with priority learners identified by staff and whanau leaders - report on progress of the priority learners identified 	

ANALYSIS of VARIANCE 2023

MATHEMATICS ANALYSIS OF VARIANCE 2023

STRATEGIC AIM: Highlands Intermediate is a school with a responsive curriculum, effective teaching and quality opportunities to learn - AKO					
ANNUAL OBJECTIVE: To introduce teachers to a wider range of mathematical tasks and pedagogy across all classes and Whanau To accelerate both our lower achieving and higher achieving students across the school					
TARGET: To further student engagement, enjoyment and achievement in mathematics through a wider range of mathematical tasks, pedagogy and intervention programs. In 2023 there will be an aspirational target of an 18 % shift of learners from below expected level of learning , to at and/or above as evidenced in the Term 1 data to Term 4					
DATA: 2023					
NUMERACY DATA Targets- 2023					
Learners Achieving At/Above Expected Level				Target - To show an increase of 18%	Updated targets
2023	T1	August	Term 4		
All Students	56%	71%	80%	74%	80%
Asian	59%	82%	85%	77%	80%
Maori	43%	59%	65%	61%	70%
MELAA	33%	75%	86%	51%	N/A small numbers of learners in this cohort
NZ European/Pakeha	60%	72%	80%	78%	80%

RAWA - STRIVING FOR EXCELLENCE IN EVERYTHING WE DO - BE GREAT

Other	84%	83%	100%	100%	N/A small numbers of learners in this cohort
Pasifika	33%	66%	70%	51%	N/A small numbers of learners in this cohort
Male	61%	73%	79%	79%	80%
Female	61%	68%	79%	79%	80%
Year 7	51%	69%	79%	69%	75%
Year 8	62%	73%	79%	80%	80%

ACTION - What we did	OUTCOMES	REASONS FOR THE VARIANCE	EVALUATION - Where to next
<p>Collected data from a range of assessment items (Stage Basic Facts, PAT, Summative tests, Teacher observations)</p> <p>Teachers use a range of assessment data to form OTJ's (end of term 1). Stage Basic Facts "areas of focus" can be used for goals set by teacher/student and can be shared at learning conferences.</p>	<p>Administer PAT, Summative tests beginning of Term 1 and Stage Basic Facts each term. Data to go on to PAT website and schoolwide Stage Basic Facts spreadsheet. Maths Akoranga team to review data and look for trends and major areas of misconceptions across school. Whanau to analyse data- identify areas of concern. This is used to develop teaching programmes.</p> <p>Discuss and moderate a range of assessment items during whanau meetings to ensure consistency in OTJ's. Co-construct assessments/goals with students to allow ownership - students to share information.</p>	<p>Data collated from standardised testing, class learning and teacher discussions/ observations of students. Not all teachers using data as intended or unsure of how to use assessment resources or tools.</p> <p>Moderate success. Done at team level- some inconsistency, however there was some improved understanding of student achievement and corresponding curriculum level.</p>	<p>Improve understanding and evaluation of assessment tools and the data they provide. This will provide Data from PATs- Scale scores, to measure achievement, track progress over a two year period. Identify emerging, developing learners (priority learners) from data. Identify, plan, assess and respond to learning needs for individuals and trends across the class, whanau, and school.</p> <p>Teacher inquiry into delivery and pedagogical understanding of maths teaching. This will provide greater consistent and inclusive maths programme and develop an understanding of the new maths curriculum with a focus on the Understand - Know - Do aspects for year 7 and 8 learners</p> <p>MST teacher- learning opportunities- shared development of plans/ resources and strategies. Expertise of PLD. Small group sessions intensive maths for those students identified as benefiting from this initiative.</p>

RAWA - STRIVING FOR EXCELLENCE IN EVERYTHING WE DO - BE GREAT

<p>Priority students identified by and MST and Extension Math groups are selected.</p> <p>Professional Development begins for all classroom teachers by Cognition Education to introduce range of tasks and pedagogy.</p>	<p>Student Disposition Data collected at beginning and end of intervention programmes to see shifts in students' confidence, enjoyment, engagement and participation. Teachers / Whanau voice gathered.</p> <p>Teachers are interviewed before and after an intervention programme by Cognition Education to assess Teachers knowledge, confidence and skills on a range of tasks and pedagogy.</p>	<p>Priority learners identified from data, specific goals and learning initiatives/ support in place. Benefit a number of our At risk learners (number at MST) Extension programme- MST/ whanau leaders worked alongside more able learners.</p> <p>Teachers involved in PLD- teacher PD valuable, provided clarity and formed specific expectations.</p>	

ADDITIONAL REPORTS

- How We Have Given Effect to Te Tiriti o Waitangi
- Evaluation of the Schools' Students' Progress and Achievement

CHARTER TARGET 2023 - MAORI ENGAGEMENT

STRATEGIC AIM: Highlands Intermediate is a school with a responsive curriculum, effective teaching and quality opportunities to learn - AKO	
ANNUAL OBJECTIVE: Success for Māori as Māori - The school will be part of the Māori Achievement Collaborative and provide learning opportunities in Te Ao Māori, for students and staff, and strengthen engagement for all learners, specifically Māori learners. NELP - Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning, reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs, and ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy	
TARGET: To gather base line data in Term one of 2023 and then measure progress in Term 4 Including - Aspirational information, attendance, school leadership, receipt of badges and spectemur agendo, PB4L, Literacy and Numeracy, connection with school That Maori representation in areas of our school mentioned become more representative of the % of Maori students at our kura	
BASELINE DATA: Our Maori students make up 18 % of our school population. We do not believe this percentage is represented positively in the following aspects of our kura; attendance, school leadership, receipt of badges/spectemur agendo, PB4L, and Literacy and Numeracy, In 2023 we collected the aspirational information of our learners ' What is it you want from your time at Highlands Intermediate. We will collate this information and identify trends. This will give us an indicator of what success looks like for these learners	
What	Indicators of progress/reporting
<p>Collect and collate</p> <ul style="list-style-type: none"> - Aspirational information - Attendance data from 2022 to use as a base, - Collect the historic information of our school student leaders - Collect the historic information in relation to badge work and Spectemur Agendo - Collect PB4L data from 2022 to use as a starting point - Collect Literacy and Numeracy data <p>Interview students about the above and the why including</p> <ul style="list-style-type: none"> - What is success for you at Highlands? Is it these things? - What are the most important things for you about school? - Connection with adults at school 	<p>Information collected, and collated</p> <ul style="list-style-type: none"> - information is in a format that can be tracked three times a year - information is monitored and shared <p>Whanau hui is planned and takes place and the outcomes are shared and acted upon</p> <p>That our students experience success and are engaged in our school as measured in the data</p> <p>Changes are made that reflect the outcomes</p>

<p>- What would make school better for you? Interview them again at the end of the year</p> <p>Term 2/3 whanau hui to share information and get whanau feedback</p> <p>To be flexible and adapt. We see this evolving and what comes out of the data and the student and whanau voice may mean changes to process</p>	
<p>Who</p> <ul style="list-style-type: none"> - Each staff member will <ul style="list-style-type: none"> - identify and collect and collate data of students - respond to feedback and outcomes as they become available - engage in learning opportunities through readings, PD etc - contribute and engage collaboratively with staff and leaders to plan for needs - engage in all aspects of Te Reo, Tikanga, and Te Ao Maori at our kura - Whanau leaders will <ul style="list-style-type: none"> - be aware of learners and be tracking their progress - respond to feedback and outcomes as they become available - engage in learning opportunities through readings, PD etc - contribute and engage collaboratively with staff to plan for needs - engage in all aspects of Te Reo, Tikanga, and Te Ao Maori at our kura - as part of the PLG process, meet with each staff member individually and go over Te Ao Maori as per the Teachers professional standards and as built in to the Highlands PGC document - wil review data and work with teaching staff in identifying priority learners - Identify gaps with staff and work with staff to plan effectively for needs across the whanau - Principal, Te Ara Poutama rōpu, and whanau leaders will <ul style="list-style-type: none"> - be actively involved in the success of reaching this target - provide leadership and enthusiasm - complete documentation as needed 	

ANALYSIS of VARIANCE 2023

STRATEGIC AIM: Highlands Intermediate is a school with a responsive curriculum, effective teaching and quality opportunities to learn - AKO			
ANNUAL OBJECTIVE: Success for Māori as Māori - The school will be part of the Māori Achievement Collaborative and provide learning opportunities in Te Ao Māori, for students and staff, and strengthen engagement for all learners, specifically Māori learners. NELP - Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning, reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs, and ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy			
TARGET: To gather base line data in Term one of 2023 and then measure progress in Term 4 Including - Aspirational information, attendance, school leadership, receipt of badges and spectemur agendo, PB4L, Literacy and Numeracy, connection with school That Maori representation in areas of our school mentioned become more representative of the % of Maori students at our kura			
DATA: 2023			
	Beginning of year	End of year	Progress
Numeracy - All learners	56%	80%	24%
Numeracy - Maori Learners	43%	65%	22%
Reading - All learners	64%	82%	18%
Reading - Maori Learners	46%	70%	24%
Writing - All learners	54%	75%	19%
Writing - Maori Learners	39%	67%	28%
Behaviour data - Collected PB4L entries - This was inline with All students. Behaviour was not a stand out Attendance - Our Māori learners attendance is signinvifcantly better when compared with all learners			

RAWA - STRIVING FOR EXCELLENCE IN EVERYTHING WE DO - BE GREAT

<p>All learners identified as chronically absent % 2023 - 8%</p> <p>Māori learners identified as chronically absent % 2023 - 4%</p> <p>As can be seen for our data - Our Māori learners have better rates of attendance and their behaviour data is better when compared with all learners. In addition our Māori learners may come in and start lower than our all learners but they often make better/accelerated progress in the space of the year</p>		
ACTION - What we did	OUTCOMES - REASONS FOR THE VARIANCE	EVALUATION - Where to next
<p>Each staff member will identify and collect and collate data of students respond to feedback and outcomes as they become available engage in learning opportunities through readings, PD etc contribute and engage collaboratively with staff and leaders to plan for needs engage in all aspects of Te Reo, Tikanga, and Te Ao Maori at our kura</p> <p>Whanau leaders will be aware of learners and be tracking their progress respond to feedback and outcomes as they become available engage in learning opportunities through readings, PD etc contribute and engage collaboratively with staff to plan for needs engage in all aspects of Te Reo, Tikanga, and Te Ao Maori at our kura as part of the PLG process, meet with each staff member</p>	<p>All staff have a very clear picture of all of their learners. They create strong relational links and can tell the story (narrative) of their learners</p> <p>All staff have actively engaged in a range of PD to support Te Ao Māori and to to promote and support this within the kura</p> <p>Whanau Leaders are more relentless in their pursuit of ‘what is happening for these learners’ and what can I do as a leader to support learners and staff to strive for excellence.</p> <p>There has been clear expectations on and from leaders about engagement with things Māori and supporting learners</p>	<p>We have a clear action plan in place as part of the strategic goals for 2024 - 2025</p> <p>This goal identifies what we have done, where to next and how - and a process for monitoring progress towards these goals</p>

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

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

<p>individually and go over Te Ao Maori as per the Teachers professional standards and as built in to the Highlands PGC document will review data and work with teaching staff in identifying priority learners Identify gaps with staff and work with staff to plan effectively for needs across the whanau</p> <p>Principal, Te Ara Poutama rōpu, and whanau leaders will be actively involved in the success of reaching this target provide leadership and enthusiasm complete documentation as needed</p>		
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SPECTEMUR AGENDO - INA TE MAHI, HE TINO RANGATIRA - BY OUR DEEDS WE ARE KNOWN

RAWE - STRIVE FOR EXCELLENCE IN EVERYTHING WE DO

HIGHLANDS INTERMEDIATE - TE KURA TAKAWAENGA O PUKEKURA - 2023 Annual Report information

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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Giving effect to TE TIRITI O WAITANGI

As a kura we have detailed plan for continued strengthening Te Ao Māori at Highlands Intermediate. We have identified the areas of good practice, our next steps moving forward and actions. In 2023 our school target was related to Māori achievement and shares our outcomes including but not limited to

- Working as part of MAC (Maori Achievement Collective) - Relationship with MAC National and regional leader
- Gathering of aspirational information from whānau and data collected and collated. Aspirations and shared - Aspirational information used as part of strategic planning
- Staff engagement in Te Reo and Tikanga Māori - Full staff kapa haka performing group - Weekly kupu and sharing of kupu
- Schoolwide engagement our local narratives
- Powhiri as part of who we are and what we do - An integral part of the Spectemur Agendo and prize giving assemblies
- Students sharing mihi
- School karakia, waiata, haka, patere
- Use of mihi whakatau
- The ongoing development of the physical space as a school in Aotearoa

STUDENT ACHIEVEMENT DATA

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.

Schoolwide data is collected in

- Term 1, week 5/6
- Term 2, the last week of the term
- Term 4, week 4/6

It is used in reporting

Of interest

- Where our Yr7 learners start in comparison to our Yr8 learners. This shows the importance of quality transition work as the change of schools does have an impact on learning.
- The accelerated progress by our Māori learners

READING DATA - 2023

Learners Achieving At/Above Expected Level				Aspirational targets	Revised targets
2023	T1	Mid Year	T4	To show an increase of 18%	
All Students	64%	79%	82%	82%	85%
Asian	64%	75%	74%	82%	85%
Maori	46%	66%	70%	64%	70% - 24% increase
MELAA	40%	69%	80%	58%	N/A small numbers of learners in this cohort
NZ European/Pakeha	70%	81%	86%	88%	90%
Other	50%	50%	60%	68%	N/A small numbers of learners in this cohort
Pasifika	44%	90%	80%	62%	N/A small numbers of learners in this cohort
Male	60%	74%	78%	78%	81%
Female	68%	82%	85%	86%	88%
Year 7	57%	75%	82%	75%	80%
Year 8	71%	81%	82%	89%	90%

RAWE - STRIVE FOR EXCELLENCE IN EVERYTHING WE DO

Reading Curriculum OTJ	Emerging						Developing						At						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	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%
Asian	4	8%	3	5%	2	3%	15	28%	10	17%	3	4%	20	38%	21	36%	20	30%	14	26%	23	39%	29	44%
MELAA	3	20%	2	13%	0		6	40%	3	19%	3	19%	6	40%	11	69%	8	50%					4	25%
Maori	14	12%	10	8%	2	2%	50	43%	27	23%	3	3%	43	37%	57	48%	52	44%	10	9%	21	18%	31	26%
NZ European	33	7%	9	2%	1	0%	116	23%	80	16%	7	1%	231	47%	243	49%	199	41%	114	23%	159	32%	215	44%
Other					0		3	50%	3	50%	0		1	17%	1	17%	2	40%	2	33%	2	33%	1	20%
Pasifika					0		5	56%	1	10%	0%		4	44%	7	70%	3	33%			2	20%	4	44%
	Emerging						Developing						At						Exceeding					
	No	%	No	%			No	%	No	%			No	%	No	%			No	%	No	%		
Female	20	6%	11	3%	1	0%	84	26%	47	14%	8	2%	147	45%	162	49%	127	39%	76	23%	108	33%	153	46%
Male	34	9%	13	3%	4	1%	111	30%	77	21%	8	2%	158	43%	178	48%	157	43%	64	17%	99	26%	131	36%
	Emerging						Developing						At						Exceeding					
	No	%	No	%			No	%	No	%			No	%	No	%			No	%	No	%		
Y7	38	11%	15	4%	3	1%	109	32%	66	19%	9	3%	136	40%	156	45%	140	41%	58	17%	105	30%	140	41%
Y8	16	5%	9	3%	2	0	86	24%	58	16%	7	2%	169	48%	184	52%	144	41%	82	23%	102	29%	144	41%
Total	54	8%	24	3%	5	1%	195	28%	124	18%	16	2%	305	44%	340	49%	284	41%	140	20%	207	30%	284	41%

NUMERACY DATA - 2023

Learners Achieving At/Above Expected Level				Target - To show an increase of 18%	Updated targets
2023	T1	Mid Year	Term 4		
All Students	56%	71%	80%	74%	80%
Asian	59%	82%	85%	77%	80%
Maori	43%	59%	65%	61%	70% - 22% increase
MELAA	33%	75%	86%	51%	N/A small numbers of learners in this cohort
NZ European/Pakeha	60%	72%	80%	78%	80%
Other	84%	83%	100%	100%	N/A small numbers of learners in this cohort
Pasifika	33%	66%	70%	51%	N/A small numbers of learners in this cohort
Male	61%	73%	79%	79%	80%
Female	61%	68%	79%	79%	80%
Year 7	51%	69%	79%	69%	75%
Year 8	62%	73%	79%	80%	80%

RAWE - STRIVE FOR EXCELLENCE IN EVERYTHING WE DO

Maths Curriculum OTJ	Emerging						Developing						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	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%
Asian	4	8%	1	2%			18	34%	9	15%	8	12%	19	36%	26	41%	27	41%	12	23%	19	32%	28	44%
MELAA	3	20%	1	6%	1	6%	7	47%	3	19%	3	18%	5	33%	12	75%	8	50%					4	25%
Maori	18	16%	10	8%	7	6%	48	41%	37	31%	32	28%	38	33%	53	45%	46	40%	12	10%	16	14%	28	24%
NZ/European	52	11%	20	4%	11	6%	149	30%	115	23%	81	17%	207	42%	225	46%	211	43%	87	18%	130	26%	182	37%
Other	1	17%							1	17%			4	67%	3	50%	2	40%	1	17%	2	33%	3	60%
Pasifika			1	10%			6	67%	2	20%	3	30%	3	33%	4	40%	3	30%			3	30%	4	40%
	Emerging						Developing						At						Exceeding					
	No	%	No	%			No	%	No	%			No	%	No	%			No	%	No	%		
Female	42	13%	14	4%	9	3%	121	37%	90	27%	61	18%	130	40%	161	49%	159	48%	34	10%	62	19%	100	30%
Male	36	10%	19	5%	10	3%	107	29%	77	21%	66	18%	146	40%	165	44%	138	38%	78	21%	108	29%	149	40%
	Emerging						Developing						At						Exceeding					
	No	%	No	%			No	%	No	%			No	%	No	%			No	%	No	%		
Y7	49	14%	18	5%	9	3%	120	35%	88	25%	65	19%	129	38%	154	44%	137	40%	43	13%	82	24%	131	38%
Y8	29	8%	15	4%	10	3%	108	31%	79	22%	62	18%	147	42%	172	48%	160	45%	69	20%	88	25%	118	33%
Total	78	11%	33	5%	19	3%	228	33%	167	24%	127	18%	276	40%	326	47%	297	43%	112	16%	170	24%	249	36%

WRITING DATA - 2023

Learners Achieving At/Above Expected Curriculum Level				Target - To show an increase of 18%	Revised targets
2023	T1	Mid Year	T4		
All Students	54%	71%	75%	72%	76%
Asian	53%	60%	69%	71%	76%
Maori	39%	52%	67%	57%	65% - 28% increase
MELAA	33%	50%	66%	51%	N/A small numbers of learners in this cohort
NZ European/Pakeha	58%	71%	77%	76%	80%
Other	50%	67%	67%	68%	N/A small numbers of learners in this cohort
Pasifika	22%	60%	70%	40%	N/A small numbers of learners in this cohort
Male	46%	58%	66%	64%	70%
Female	62%	76%	82%	70%	75%
Year 7	43%	59%	70%	61%	65%
Year 8	63%	72%	79%	81%	85%

RAWE - STRIVE FOR EXCELLENCE IN EVERYTHING WE DO

Writing Curriculum OTJ	Emerging						Developing						At						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	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%
Asian	4	8%	3	5%	4	6%	21	40%	18	31%	14	21%	22	42%	21	36%	25	38%	6	11%	14	24%	31	32%
MELAA	3	20%	2	13%	2	13%	7	47%	6	38%	3	19%	5	33%	7	44%	9	56%			1	6%	2	12%
Maori	11	9%	9	8%	1	>1	59	51%	46	39%	35	30%	42	36%	49	42%	63	54%	4	3%	12	10%	16	16%
NZ/European	36	7%	21	4%	13	3%	171	35%	117	24%	97	20%	242	49%	259	52%	233	48%	44	9%	94	19%	141	29%
Other							3	50%	2	33%	2	40%	3	50%	3	50%	2	40%	1	20%	1	17%		
Pasifika							7	78%	4	40%	3	33%	2	22%	3	30%	2	22%			3	30%	4	44%
	Emerging						Developing						At						Exceeding					
	No	%	No	%			No	%	No	%			No	%	No	%			No	%	No	%	No	%
Female	18	6%	13	4%	8	2%	104	32%	65	20%	51	16%	171	52%	174	53%	156	47%	33	10%	75	23%	114	34%
Male	36	10%	22	6%	12	3%	164	45%	128	34%	103	28%	145	40%	168	45%	178	48%	21	6%	50	13%	71	19%
	Emerging						Developing						At						Exceeding					
	No	%	No	%			No	%	No	%			No	%	No	%			No	%	No	%		
Y7	44	13%	24	7%	14	4%	149	44%	112	32%	87	25%	143	42%	157	45%	159	46%	4	1%	49	14%	82	23%
Y8	10	3%	11	3%	6	2%	119	34%	81	23%	67	19%	173	49%	185	52%	175	50%	50	14%	76	21%	103	30%
Total	54	8%	35	5%	20	3%	268	39%	193	28%	154	22%	316	46%	342	49%	334	48%	54	8%	125	18%	185	26%