

# TE ATATU INTERMEDIATE SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 1530

**Principal:** Lloyd Evans

**School Address:** 8 Harbour View Road, Te Atatu Peninsula, Auckland

**School Postal Address:** 8 Harbour View Road, Te Atatu Peninsula, Auckland

**School Phone:** 09 834 5371

**School Email:** admin@teatatu.school.nz

**Accountant / Service Provider:** Schooled Limited

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Nathan Hooker	Presiding Member	Elected	Sept-25
Lloyd Evans	Principal ex Officio	Appointed	Current
Darren White	Parent Representative	Co-opted	Sept-25
Hayley McNickle	Parent Representative	Resigned	May-24
Cristine Coste	Parent Representative	Co-opted	Sept-25
Siobhan Daly	Parent Representative	Co-opted	Sept-25
Mike Hirst	Parent Representative	Elected	Sept-25
Nick Smale	Parent Representative	Elected	Sept-25
Tere Tamarua	Staff Representative	Resigned	Dec-24
Sabine Brooke	Staff Representative	Elected	Sept-25



# TE ATATU INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

## Index

Page	Statement
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 17</a>	Notes to the Financial Statements
	Independent Auditor's Report
	Analysis of Variance
	Kiwisport
	Good Employer Statement
	Te Tiriti O Waitangi

# Te Atatu 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.

Nathan Hooker  
Full Name of Presiding Member

[Signature]  
Signature of Presiding Member

30/05/2025  
Date:

LLOYD EVANS  
Full Name of Principal

[Signature]  
Signature of Principal

30/05/2025  
Date:

# Te Atatu Intermediate School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	5,155,048	4,652,886	4,949,293
Locally Raised Funds	3	315,639	210,450	202,923
Interest		37,075	30,000	45,473
<b>Total Revenue</b>		<b>5,507,762</b>	<b>4,893,336</b>	<b>5,197,689</b>
<b>Expense</b>				
Locally Raised Funds	3	58,307	40,900	69,201
Learning Resources	4	3,536,501	3,062,545	3,309,584
Administration	5	319,687	296,665	278,876
Interest		3,330	4,875	4,859
Property	6	1,694,772	1,472,286	1,652,069
Loss on Disposal of Property, Plant and Equipment		2,435	-	2,130
<b>Total Expense</b>		<b>5,615,032</b>	<b>4,877,271</b>	<b>5,316,719</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(107,270)</b>	<b>16,065</b>	<b>(119,030)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(107,270)</b>	<b>16,065</b>	<b>(119,030)</b>

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

**Te Atatu Intermediate School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		1,217,827	1,212,629	1,240,788
Total comprehensive revenue and expense for the year		(107,270)	16,065	(119,030)
Contribution - Furniture and Equipment Grant		-	-	96,069
<b>Equity at 31 December</b>		1,110,557	1,228,694	1,217,827
Accumulated comprehensive revenue and expense		1,110,557	1,228,694	1,217,827
<b>Equity at 31 December</b>		1,110,557	1,228,694	1,217,827

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.

# Te Atatu Intermediate School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	578,705	1,003,486	616,135
Accounts Receivable	8	268,320	246,553	246,553
GST Receivable		20,919	39,444	39,444
Prepayments		17,782	20,974	20,974
Investments		-	-	355,117
Funds Receivable for Capital Works Projects	15	168,529	-	40,615
		<u>1,054,255</u>	<u>1,310,457</u>	<u>1,318,838</u>
<b>Current Liabilities</b>				
Accounts Payable	10	364,770	490,977	490,977
Revenue Received in Advance	11	15,273	4,632	4,632
Provision for Cyclical Maintenance	12	31,664	65,900	64,304
Finance Lease Liability	13	24,942	25,185	29,068
Funds held in Trust	14	700	700	700
Funds held for Capital Works Projects	15	-	127	-
		<u>437,349</u>	<u>587,521</u>	<u>589,681</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>616,906</u>	<u>722,936</u>	<u>729,157</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	664,392	630,363	613,354
Capital Work in Progress		-	40,457	40,457
		<u>664,392</u>	<u>670,820</u>	<u>653,811</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	137,950	129,756	149,597
Finance Lease Liability	13	32,792	35,306	15,544
		<u>170,742</u>	<u>165,062</u>	<u>165,141</u>
<b>Net Assets</b>		<u>1,110,557</u>	<u>1,228,694</u>	<u>1,217,827</u>
<b>Equity</b>		<u>1,110,557</u>	<u>1,228,694</u>	<u>1,217,827</u>

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

# Te Atatu Intermediate School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,029,269	1,035,886	889,229
Locally Raised Funds		256,207	(75,091)	153,023
International Students		77,513	71,304	71,769
Goods and Services Tax (net)		18,525	(24,304)	(24,304)
Payments to Employees		(643,096)	(544,591)	(565,843)
Payments to Suppliers		(921,378)	(100,393)	(424,671)
Interest Paid		(3,330)	(4,875)	(4,859)
Interest Received		42,253	34,705	45,000
Net cash from/(to) Operating Activities		(144,037)	392,641	139,344
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(89,961)	(173,493)	(75,275)
Proceeds from Sale of Investments		355,117	651,437	296,320
Net cash from/(to) Investing Activities		265,156	477,944	221,045
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	96,069
Finance Lease Payments		(30,634)	(32,681)	(28,239)
Funds Administered on Behalf of Other Parties		(127,915)	(46,274)	(87,016)
Net cash from/(to) Financing Activities		(158,549)	(78,955)	(19,186)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(37,430)</b>	<b>791,630</b>	<b>341,203</b>
Cash and cash equivalents at the beginning of the year	7	616,135	211,856	274,932
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>578,705</b>	<b>1,003,486</b>	<b>616,135</b>

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.

# Te Atatu Intermediate School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Te Atatu 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 12.

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.



### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19.

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

#### ***Other Grants where conditions exist***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **d) 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.

### **e) 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.

#### **f) 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.

#### **g) 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.

#### **h) 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	40 years
Board-owned Buildings	40 years
Furniture and Equipment	10 years
Information and Communication Technology	4 years
Motor Vehicles	10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

#### **i) 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.

#### **j) 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.

**k) Revenue Received in Advance**

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

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

**l) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

**m) 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.

**n) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on 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 13 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.

**o) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease 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.

**p) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**q) Budget Figures**

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

**r) Services received in-kind**

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

## 2. Government Grants

Government Grants - Ministry of Education  
Teachers' Salaries Grants  
Use of Land and Buildings Grants  
Other Government Grants

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
1,028,106	970,795	975,543
2,741,092	2,485,405	2,668,061
1,384,687	1,196,686	1,305,689
1,163	-	-
<b>5,155,048</b>	<b>4,652,886</b>	<b>4,949,293</b>

## 3. Locally Raised Funds

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

### Revenue

Donations and Bequests  
Fees for Extra Curricular Activities  
Trading  
Fundraising and Community Grants  
Other Revenue  
International Student Fees

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
110,089	86,550	5,690
41,658	29,500	58,956
1,652	3,000	2,197
81,166	5,400	47,545
5,213	6,000	8,070
75,861	80,000	80,465
<b>315,639</b>	<b>210,450</b>	<b>202,923</b>

### Expense

Extra Curricular Activities Costs  
Fundraising and Community Grant Costs  
International Student - Other Expenses

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
44,917	29,500	57,103
5,172	3,000	2,830
8,218	8,400	9,268
<b>58,307</b>	<b>40,900</b>	<b>69,201</b>

*Surplus/ (Deficit) for the year Locally Raised Funds*

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
<b>257,332</b>	<b>169,550</b>	<b>133,722</b>

## 4. Learning Resources

Curricular  
Employee Benefits - Salaries  
Staff Development  
Depreciation  
Other Learning Resources

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
267,711	152,900	166,015
3,122,929	2,780,205	3,014,006
16,424	13,000	8,653
120,701	111,940	116,607
8,736	4,500	4,303
<b>3,536,501</b>	<b>3,062,545</b>	<b>3,309,584</b>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,046	9,000	7,850
Board Fees and Expenses	3,833	5,500	3,214
Other Administration Expenses	90,259	92,970	79,477
Employee Benefits - Salaries	191,279	163,000	163,210
Insurance	8,434	8,359	7,945
Service Providers, Contractors and Consultancy	17,836	17,836	17,180
	<u>319,687</u>	<u>296,665</u>	<u>278,876</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	19,935	-	72,473
Heat, Light and Water	55,830	50,600	55,315
Rates	44	100	61
Repairs and Maintenance	57,700	40,800	46,236
Use of Land and Buildings	1,384,687	1,196,686	1,305,689
Employee Benefits - Salaries	63,314	64,000	68,556
Other Property Expenses	113,262	120,100	103,739
	<u>1,694,772</u>	<u>1,472,286</u>	<u>1,652,069</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	578,705	453,486	616,135
Cash and cash equivalents for Statement of Cash Flows	<u>578,705</u>	<u>1,003,486</u>	<u>616,135</u>

Of the \$578,705 Cash and Cash Equivalents, \$13,621 of Revenue Received in Advance is held by the School, as disclosed in note 11.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 11.

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	(733)	6,707	6,707
Interest Receivable	-	5,178	5,178
Teacher Salaries Grant Receivable	269,053	234,668	234,668
	<u>268,320</u>	<u>246,553</u>	<u>246,553</u>
Receivables from Exchange Transactions	(733)	11,885	11,885
Receivables from Non-Exchange Transactions	269,053	234,668	234,668
	<u>268,320</u>	<u>246,553</u>	<u>246,553</u>

## 8. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset	-	-	355,117
Short-term Bank Deposits	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>355,117</u>

## 9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	WIP Transfer \$	Depreciation \$	Total (NBV) \$
<b>2024</b>						
Building Improvements	290,492	-	-	-	(11,613)	278,879
Hostel	-	-	-	-	-	-
Furniture and Equipment	173,338	64,198	(400)	40,457	(43,284)	234,310
Information and Communication	82,507	23,931	-	-	(30,351)	76,086
Technology	41,192	43,754	-	-	(32,250)	52,697
Leased Assets	25,825	1,833	(2,035)	-	(3,203)	22,420
Library Resources						
	<u>613,354</u>	<u>133,716</u>	<u>(2,435)</u>	<u>40,457</u>	<u>(120,701)</u>	<u>664,392</u>

Capital WIP from 2023 has been transferred into Furniture and Equipment in the 2024 year, shown in the table above.  
The net carrying value of ICT equipment held under a finance lease is \$52,697 (2023: \$41,192)

### Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	544,742	(265,863)	278,879	544,742	(254,250)	290,492
Furniture and Equipment	684,721	(450,411)	234,310	597,730	(424,392)	173,338
Information and Communication	458,427	(382,341)	76,086	438,732	(356,225)	82,507
Technology	37,333	(37,333)	-	37,333	(37,333)	-
Motor Vehicles	93,410	(40,713)	52,697	92,099	(50,907)	41,192
Leased Assets	84,047	(61,627)	22,420	89,246	(63,421)	25,825
Library Resources						
	<u>1,902,680</u>	<u>(1,238,288)</u>	<u>664,392</u>	<u>1,799,882</u>	<u>(1,186,528)</u>	<u>613,354</u>

## 10. Accounts Payable

2024                      2024                      2023

	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	59,676	213,798	213,798
Accruals	8,048	7,852	7,852
Employee Entitlements - Salaries	269,053	241,376	241,376
Employee Entitlements - Leave Accrual	27,993	27,951	27,951
	<u>364,770</u>	<u>490,977</u>	<u>490,977</u>

Payables for Exchange Transactions	364,770	490,977	490,977
	<u>364,770</u>	<u>490,977</u>	<u>490,977</u>

The carrying value of payables approximates their fair value.

#### 11. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
International Student Fees in Advance	1,652	-	-
Other revenue in Advance	13,621	4,632	4,632
	<u>15,273</u>	<u>4,632</u>	<u>4,632</u>

#### 12. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	213,901	213,901	175,603
Increase to the Provision During the Year	19,935	-	72,473
Use of the Provision During the Year	(64,222)	(18,245)	(34,175)
Provision at the End of the Year	<u>169,614</u>	<u>195,656</u>	<u>213,901</u>
Cyclical Maintenance - Current	31,664	65,900	64,304
Cyclical Maintenance - Non current	137,950	129,756	149,597
	<u>169,614</u>	<u>195,656</u>	<u>213,901</u>

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



### 13. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	29,163	25,185	31,985
Later than One Year and no Later than Five Years	35,780	35,306	16,576
Future Finance Charges	(7,209)	-	(3,949)
	<u>57,734</u>	<u>60,491</u>	<u>44,612</u>
<b>Represented by</b>			
Finance lease liability - Current	24,942	25,185	29,068
Finance lease liability - Non current	32,792	35,306	15,544
	<u>57,734</u>	<u>60,491</u>	<u>44,612</u>

### 14. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	700	700	700
	<u>700</u>	<u>700</u>	<u>700</u>

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

### 15. 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 9, and includes retentions on the projects, if applicable.

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Staffroom, Toilets, Fire, electrical	228247	(40,615)	315,615	(442,584)	-	(167,584)
Build Ramp Barrier Blk 3		-		(945)		(945)
Site: Incident Rekey	249305	-	7,296	(7,765)	469	-
Totals		<u>(40,615)</u>	<u>322,911</u>	<u>(451,294)</u>	<u>469</u>	<u>(168,529)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(168,529)

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Staffroom, Toilets, Fire, electrical		46,401	1,197,000	(1,284,016)	-	(40,615)
Totals		<u>46,401</u>	<u>1,197,000</u>	<u>(1,284,016)</u>	<u>-</u>	<u>(40,615)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(40,615)



## 16. 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.

## 17. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,310	2,200
<i>Leadership Team</i>		
Remuneration	719,954	392,464
Full-time equivalent members	6	3
Total key management personnel remuneration	722,264	394,664

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-165	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

### 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	8.00	6.00
110 - 120	2.00	3.00
120 - 130	2.00	1.00
	12.00	10.00

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

## 18. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 19. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$nil (2023:\$114,825).

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

### (b) Operating Commitments

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

The total lease payments incurred during the period were \$nil (2023: \$nil).

## 20. Financial Instruments

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

### Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	578,705	1,003,486	616,135
Receivables	268,320	246,553	246,553
Investments - Term Deposits	-	-	355,117
Total financial assets measured at amortised cost	847,025	1,250,039	1,217,805

### Financial liabilities measured at amortised cost

	2024	2024	2023
	364,770	490,977	490,977
Payables	57,734	60,491	44,612
Finance Leases	422,504	551,468	535,589
Total financial liabilities measured at amortised cost			

**21. Events After Balance Date**

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

# Independent auditor's report

## **To the readers of the financial statements of Te Atatu Intermediate School for the year ended 31 December 2024**

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

### **Opinion**

We have audited the financial statements of the School on pages 2 to 17, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024, and
  - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 3 June 2025. This is the date at which our opinion is expressed.

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

### **Basis for Opinion**

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

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

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

### **Responsibilities of the Board for the financial statements**

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

**Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

**Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, and pages 21 to 42 but does not include the financial statements, and our auditor's report thereon.

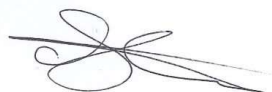
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### **Independence**

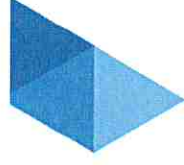
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence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

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



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

# Statement of Variance Reporting



<b>School Name:</b>	Te Atatū Intermediate School		<b>School Number:</b>	1530
<b>Strategic Aim:</b>	<ul style="list-style-type: none"> <li>Improving outcomes for all</li> <li>A living, developing curriculum</li> <li>Effective engagement with community</li> <li>Safe and compliant environs</li> <li>Focus on '4 C's' - culture, curriculum, community, compliance</li> </ul>			
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>Barrier free access- education opportunities/outcomes within reach for all learners (Culture)</li> <li>Learners at the centre- accelerate progress of all learners, with special focus on Māori and Pacific learners (Curriculum)</li> <li>Learners and their whanau are at the centre of educational outcomes (Community)</li> <li>Quality teaching and leadership- policy/procedures completed to benefit learning environment (Compliance)</li> </ul>			
<b>Target:</b>	<p>To support acceleration of student learning across year 7 and 8, tracking student learning data, utilising Tapasa and Tataiako models, engaging learners to succeed.</p> <p>Striving for best practice in the following 4 areas:</p> <ul style="list-style-type: none"> <li>- Building teacher capacity</li> <li>- Student success</li> <li>- Partnership with community</li> <li>- Compliant processes</li> </ul>			



Baseline Data:

Reading at/above curriculum expectations

Group	END 2023 (report expectation)	2024 Term 1 Asttle *New increased curric. expectation	MID 2024 (report expectation)	END 2024 (report expectation)
Whole school	85.8%	66.9%	77.1%	83.7%
NZ Māori	74.6%	46.3%	66%	66.6%
Pasifika	67.4%	42.6%	60.8%	68%
Asian	*	74.4%	80.2%	91.4%
European	*	80.1%	84.2%	94.1%
Other, including MELA	*	78.6%	92.9%	80%
Female	88.7%	71%	81%	87.8%
Male	83.1%	62.8%	73.2%	79.7%

Reading: Sub group/cohort tracking YEAR 8 COHORT

Sub Group	2023 Term 4 report expectation (as year 7s)	2024 Term 1 Asttle *New Y8 increased curric. expectation	MID 2024 (report expectation)	END 2024 (report expectation)
Year 8 cohort	86%	71%	78%	85%
NZ Māori Year 8 cohort	70%	45%	59%	64%
Pasifika Year 8 cohort	60%	46%	54%	64%
Asian Year 8 cohort	*	75%	80%	96%
European Year 8 cohort	*	87%	89%	97%
Other, inc. MELA Year 8 cohort	*	75%	100%	100%
Female Year 8 cohort	87%	76%	84%	89%
Male Year 8 cohort	84%	65%	73%	81%



# Reading: Sub group/cohort tracking YEAR 7 COHORT

Sub Group	2024 Term 1 Asttle	MID 2024 (report expectation)	END 2024 (report expectation)
Year 7 cohort	63.1%	76.3%	82%
NZ Māori Year 7 cohort	48%	70%	69%
Pasifika Year 7 cohort	41%	67%	72%
Asian Year 7 cohort	*	80%	89%
European year 7 cohort	*	79%	91%
Other, inc. MELA year 7 cohort	*	90%	77%
Female Year 7 cohort	67%	78%	86%
Male Year 7 cohort	60%	74%	78%

\*NB: Previous reporting requirements did not include these groups (so this data is unavailable)

## Maths at/above curriculum expectations

Group	END 2023 (report expectation)	2024 Term 1 Asttle *New increased curric. expectation	MID 2024 (report expectation)	END 2024 (report expectation)
Whole school	71.5%	58.2%	70.1%	77.3%
NZ Māori	48.6%	31.7%	47.5%	55.3%
Pasifika	46.5%	26%	44%	49.1%
Asian	*	73%	81.4%	92.3%
European	*	71.9%	82.1%	89.1%
Other, inc. MELA	*	71.5%	80%	82.4%
Female	71.5%	53.5%	68.6%	76.6%
Male	71.6%	62.8%	71.5%	78.2%

MATHS: Sub group/cohort tracking YEAR 8 COHORT

Sub Group	2022 Term 4 report expectation (as year 7s)	2024 Term 1 Asttle *New Y8 increased curric. expectation	MID 2024 (report expectation)	END 2024 (report expectation)
Year 8 cohort	72%	61%	72.7%	80%
NZ Māori Year 8 cohort	52%	34%	46%	53%
Pasifika Year 8 cohort	50%	26%	44%	52%
Asian Year 8 cohort	*	62%	79%	96%
European Year 8 cohort	*	81%	89%	95%
Other, inc. MELA Year 8 cohort	*	50%	75%	100%
Female Year 8 cohort	72%	58%	75%	82%
Male Year 8 cohort	71%	64%	71%	79%

MATHS: Sub group/cohort tracking YEAR 7 COHORT

Sub Group	2024 Term 1 Asttle	MID 2024 (report expectation)	END 2024 (report expectation)
Year 7 cohort	55%	67.6%	80%
NZ Māori Year 7 cohort	28%	49%	57%
Pasifika Year 7 cohort	26%	44%	47%
Asian Year 7 cohort	78%	83%	90%
European Year 7 cohort	62%	74%	83%
Other, inc. MELA year 7 cohort	80%	81%	76%
Female Year 7 cohort	50%	63%	72%
Male Year 7 cohort	61%	73%	77%

Writing at/above curriculum expectations

Group	END 2023 (report expectation)	2024 Term 1 OTJ *New increased curric. expectation	MID 2024 (report expectation)	END 2024 (report expectation)
Whole school	72.5%	54.4%	69.2%	79.8%
NZ Māori	64.1%	41.6%	62.1%	64.7%
Pasifika	50%	48%	50%	72.6%
Asian	-	58.4%	71%	87.7%
European	-	59.7%	76.2%	86.6%
Other, inc. MELA	-	57.2%	69.2%	80%
Female	78.5%	62.9%	77.8%	87.4%
Male	66.6%	46%	60.7%	72.2%

WRITING: Sub group/cohort tracking YEAR 8 COHORT

Sub Group	2023 Term 4 report expectation (as year 7s)	2024 Term 1 OTJ *New Y8 increased curric. expectation	MID 2024 (report expectation)	END 2024 (report expectation)
Year 8 cohort	74%	56%	66%	80%
NZ Māori Year 8 cohort	70%	34%	51%	57%
Pasifika Year 8 cohort	53%	52%	48%	64%
Asian Year 8 cohort	-	60%	76%	93%
European Year 8 cohort	-	66%	75%	90%
Other, incl. MELA Year 8 cohort	-	25%	50%	100%
Female Year 8 cohort	81%	69%	80%	87%
Male Year 8 cohort	66%	44%	54%	73%

WRITING: Sub group/cohort tracking YEAR 7 COHORT

Sub Group	2024 Term 1 OTJ	MID 2024 (report expectation)	END 2024 (report expectation)
Year 7 cohort	53%	72%	79%
NZ Māori Year 7 cohort	49%	74%	73%
Pasifika Year 7 cohort	44%	52%	81%
Asian Year 7 cohort	58%	68%	85%
European Year 7 cohort	53%	77%	82%
Other, inc. MELA cohort	70%	78%	77%
Female Year 7 cohort	58%	76%	88%
Male Year 7 cohort	48%	67%	72%



Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																																				
<div><div><div><div><div><div></div><div>Focused planning and continuation of explicit teaching of reading comprehension strategies, the mechanics of writing and maths learning strategies across the school.</div></div></div><div><div><div></div><div>Identifying specific gaps and deliberate teaching</div></div><div><div></div><div>Kahui ako maths focus in first half of 2024 (WSL working alongside Pip Arnold), followed by focus on English progressions in second half of year to support integration of new curriculum refresh.</div></div></div><div><div><div></div><div>Curriculum design and refresh PLD with Kirstin Hensman, developing maths learning progressions with Maths curriculum team (building teacher capacity) and working alongside English and Social Science team to revise planning and plan for increased integration opportunities. Development of English learning progressions in line with refreshed curriculum content.</div></div><div><div></div><div>Continued targeted Teacher Aide/Kaiawhina in class support for students identified on SEN</div></div></div></div></div></div>	<div>Tracking of priority learners: Overall Reading (year 7 and 8 combined)</div> <div><div>Māori students:</div><table><tr><th></th><th>Mid</th><th>End</th></tr><tr><td>- Negative progress</td><td>3</td><td>3</td></tr><tr><td>0 No progress</td><td>5</td><td>5</td></tr><tr><td>+ Positive progress</td><td>7</td><td>7</td></tr><tr><td>*Accelerated progress (2 or more sublevels)</td><td>9</td><td>7</td></tr><tr><td>Total</td><td>24</td><td>22</td></tr></table><div>Pasifika students:</div><table><tr><th></th><th>Mid</th><th>End</th></tr><tr><td>- Negative progress</td><td>2</td><td>0</td></tr><tr><td>0 No progress</td><td>3</td><td>3</td></tr><tr><td>+ Positive progress</td><td>5</td><td>2</td></tr><tr><td>*Accelerated progress (2 or more sublevels)</td><td>4</td><td>9</td></tr><tr><td>Total</td><td>14</td><td>14</td></tr></table></div>		Mid	End	- Negative progress	3	3	0 No progress	5	5	+ Positive progress	7	7	*Accelerated progress (2 or more sublevels)	9	7	Total	24	22		Mid	End	- Negative progress	2	0	0 No progress	3	3	+ Positive progress	5	2	*Accelerated progress (2 or more sublevels)	4	9	Total	14	14	<div>Many of our tracked priority learners made positive / accelerated progress in their learning.</div> <div>64% of Māori learners in reading</div> <div>79% of Pacific learners in reading</div> <div>71% of all tracked students in reading</div> <div>63% of Māori learners in maths</div> <div>76% of Pacific learners in maths</div> <div>72% of all tracked students in maths</div> <div>Strategies that worked well include:</div> <div>Explicit teaching of reading and maths strategies, as well as focus on</div>	<div>From previous work with our ERO partner, we identified the following:</div> <div>Where to next?</div> <div>“Moving forward, the school will prioritise:</div> <div><div>• reviewing the school's qualitative and quantitative data used to focus on evaluating school wide teaching consistency, collaborative practices and learner leadership agency</div><div>• Strengthen our understanding of OTJs and gathering evidence across the curriculum to make informed judgements through the ākonga lens, consider the transition to and transition from Te Atatu Intermediate</div></div>
	Mid	End																																					
- Negative progress	3	3																																					
0 No progress	5	5																																					
+ Positive progress	7	7																																					
*Accelerated progress (2 or more sublevels)	9	7																																					
Total	24	22																																					
	Mid	End																																					
- Negative progress	2	0																																					
0 No progress	3	3																																					
+ Positive progress	5	2																																					
*Accelerated progress (2 or more sublevels)	4	9																																					
Total	14	14																																					

- register. Kaiawhina upskilling-PLD in literacy.
- External opportunities for students achieving at a high level in English, maths, writing e.g Kiwi Competitions, Kids Literature Quiz, Mathex, Australian Maths, Otago Problem challenge.
- Use of formative assessment to identify learning gaps and needs, developing learning opportunities through this to cater to specific needs. Differentiation- students grouped according to specific learning needs. IEPs developed with RTLB to support students with specific learning needs.
- Increased integration across the curriculum, in particular within social sciences/science/arts/technology/health...
- Focussed use of digital learning tools to support learning across the curriculum.
- Community consultation- with Māori and Pacific whanau to identify priorities and direction moving forward.
- Full curriculum review in term 4 to identify core areas of learning for 2024, based in line with new government initiatives.
- Connection with Te Kāwerau ā Maki beginning 2025
- Local curriculum PD and focus on building teacher capacity and

All students:

	Mid	End
- Negative progress	11	6
0 No progress	13	11
+ Positive progress	18	10
*Accelerated progress (2 or more sublevels)	18	31
Total	60	58

Overall Number (year 7 and 8 combined)

Māori students:

	Mid	End
- Negative progress	4	5
0 No progress	1	4
+ Positive progress	5	6
*Accelerated progress (2 or more sublevels)	13	9
Total	23	24

mechanics of writing.

Targets support of Kaiawhina with students

Through analysis of data and looking beyond the numbers, we can see that many students who did not make accelerated progress had other contributing factors: high levels of absenteeism (STAR approach from 2025), learning and behaviour challenges and diagnosis (eg. ADD, ASD, dyslexia, ODD)

ERO feedforward:

"The school can draw from the following strengths to support the school in its goal to evaluate the impact and effectiveness of

- practices, in order to establish what creates the most positive difference to learning  
  - Continue kahui ako focus of raising achievement within maths (and later shift towards literacy). Curriculum refresh will also provide an opportunity for all staff to develop a strong understanding of learning progressions.
  - Focus on providing students with rich learning tasks for integrated learning across the curriculum.
- establishing an evaluation plan to inquire into and identify the strategies and practices that are perceived to impact on equity and excellence most positively  
  - Revisit Assessment for Learning principles, using clarity in the



understanding of science capabilities.

Pasifika students:

	Mid	End
- Negative progress	2	0
0 No progress	5	4
+ Positive progress	2	4
*Accelerated progress (2 or more sublevels)	9	9
Total	18	17

All students:

	Mid	End
- Negative progress	8	5
0 No progress	9	11
+ Positive progress	13	15
*Accelerated progress (2 or more sublevels)	27	27
Total	57	58

CAM Kiwi competition results 2024  
English: Excellence ( $\geq 90 < 99.5$ )  
- 3 students

Maths: Excellence ( $\geq 90 < 99.5$ )  
- 9 students

the school's teaching strategies and practices in achieving equitable and excellent ākonga learning outcomes:

- ākonga are agentic and can articulate clearly their learning needs
- school wide culture of acceptance and celebration of differences in an inclusive environment where students find their 'place to belong' a broad creative curriculum that includes developing opportunities for ākonga talents through the

- implement the practices and processes consistently to effectively improve learner outcomes
- establishing a clear, shared language statement of shifts in practice expected over the next 2 years."
- Focus on target / priority learners, especially Maori, Pacific learners. These students will form the target learner group for tracking longitudinal data across the 2 years that students are at TAI.

classroom' resource. Reinforce Evaluation Associates ideas around goal setting for teacher pedagogy and raising teacher capacity

<p>Spelling: Excellence (<math>\geq 90 &lt; 99.5</math>)</p> <ul style="list-style-type: none"> <li>- 7 students</li> </ul>	<p>arts, STEM subjects, culture, leadership and sports teachers and leaders respond quickly to meet ākonga needs across academic, social, and cultural contexts</p> <ul style="list-style-type: none"> <li>- a supportive and valued community."</li> </ul>
<p><b>Planning for next year:</b></p>	
<p>Continued support of all students (with a particular focus on Māori and Pacific priority learners) to accelerate progress to meet curriculum expectations. Continue to increase students' achievement through targeted strategies and support to increase student engagement and motivation levels.</p>	



## School Progress and Achievement progress - 2024 Data

Reading at/above curriculum expectations

Group	END 2023 (report expectation)	2024 Term 1 Asttle *New increased curric. expectation	MID 2024 (report expectation)	END 2024 (report expectation)
Whole school	85.8%	66.9%	77.1%	83.7%
NZ Māori	74.6%	46.3%	66%	66.6%
Pasifika	67.4%	42.6%	60.8%.	68%
Asian	*	74.4%	80.2%	91.4%
European	*	80.1%	84.2%	94.1%
Other, including MELA	*	78.6%	92.9%	80%
Female	88.7%	71%	81%	87.8%
Male	83.1%	62.8%	73.2%	79.7%

Maths at/above curriculum expectations

Group	END 2023 (report expectation)	2024 Term 1 Asttle *New increased curric. expectation	MID 2024 (report expectation)	END 2024 (report expectation)
Whole school	71.5%	58.2%	70.1%	77.3%
NZ Māori	48.6%	31.7%	47.5%	55.3%
Pasifika	46.5%	26%	44%	49.1%
Asian	*	73%	81.4%	92.3%
European	*	71.9%	82.1%	89.1%
Other, inc. MELA	*	71.5%	80%	82.4%
Female	71.5%	53.5%	68.6%	76.6%
Male	71.6%	62.8%	71.5%	78.2%

Writing at/above curriculum expectations

Group	END 2023 (report expectation)	2024 Term 1 OTJ <small>*New increased curric. expectation</small>	MID 2024 (report expectation)	END 2024 (report expectation)
Whole school	72.5%	54.4%	69.2%	79.8%
NZ Māori	64.1%	41.6%	62.1%	64.7%
Pasifika	50%	48%	50%	72.6%
Asian	-	58.4%	71%	87.7%
European	-	59.7%	76.2%	86.6%
Other, inc. MELA	-	57.2%	69.2%	80%
Female	78.5%	62.9%	77.8%	87.4%
Male	66.6%	46%	60.7%	72.2%

## Te Tiriti o Waitangi



Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Te Atatū Intermediate School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Te Atatū Intermediate School is giving effect to te Tiriti o Waitangi. We do this by:

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

Te Atatū Intermediate School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

### Partnership

Te Atatū Intermediate School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Te Atatū Intermediate has entered into a three year partnership with our local iwi - Te Kawerau a Maki and are currently in our Mana Kura phase 1.

### Protection

Te Atatū Intermediate School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the

everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

### Participation

Te Atatū Intermediate School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

Tikanga is valued within Te Atatū Intermediate, there is now an established two class Tikanga based classes in which the focus is around Te Ao Maori and open to all students. Links have been established not only with iwi, but mana whenua as well with a wananga for our students to experience cultural aspects on the Marae.

The Board also provide equitable opportunities for students via funding 1:1 devices for student use, allowing all students to access the curriculum.

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

### Related topics

- **Māori Educational Success**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

### Legislation

- Education and Training Act 2020

### Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi**
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle**
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o**



Waitangi Guide Release history: [Term 4 2022](#), [Term 4 2020](#), [Term 2 2017](#)

## Board Responsibility

The board is a crown entity and is responsible for the governance of this school. The board meets the primary objectives in the Education and Training Act 2020, which aim to ensure:

- every student at the school can attain their highest possible standard in educational achievement
- our school is a physically and emotionally safe place for all students and staff
- we implement the relevant student rights in the New Zealand Bill of Rights Act 1990 and the Human Rights Act 1993
- we take all reasonable steps to eliminate racism, stigma, bullying, and other forms of discrimination within the school
- we cater for and are **inclusive of students** with differing needs
- we give effect to **te Tiriti o Waitangi** by:
  - working to ensure our plans, policies, and local curriculum reflect tikanga Māori, mātauranga Māori, and te ao Māori
  - taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
  - achieving **equitable outcomes** for Māori students.

To meet these objectives, we:

- carefully consider the **National Education and Learning Priorities** (NELP)
- are financially responsible
- comply with all our **legislative obligations**
- implement any relevant:
  - curriculum statements and national performance measures
  - teaching and learning programmes
  - monitoring and reporting of student progress.

## Responsibilities

The board delegates the day-to-day implementation of many of its responsibilities and the supporting operational policies and procedures to the principal, but does not delegate the board's accountability.

At Te Atatū Intermediate School, the board is responsible for the following board-level overarching policies:

- **Curriculum and Student Achievement Policy**
- **Documentation and Self-Review Policy**
- **Employer Responsibility Policy**
- **Finance and Asset Management Policy**
- **Health, Safety, and Welfare Policy**
- **Legislation and Regulations Policy**

## Consultation

The Education and Training Act 2020 requires boards to consult in key areas of governance. For example, Te Atatū Intermediate School carries out consultation when:

- working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- preparing our draft charter/strategic plan
- drafting our statement on the delivery of the health curriculum
- making or amending a bylaw (school rule)
- developing or reviewing an enrolment scheme
- adopting or revoking a cohort entry policy for new entrants
- considering varying school hours on a permanent basis.

Further, Te Atatū Intermediate School reviews its policies and procedures through SchoolDocs at least every three years, involving board, staff, and parents. This is an opportunity for our school community to comment on our policies and procedures, and how they are being implemented.

## Legislation

- Education and Training Act 2020
- Bill of Rights Act 1990
- Human Rights Act 1993

## Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: [Consulting on bylaws \(school rules\)](#)
- NZSTA | Te Whakarōputanga Kaitiaki Kura o Aotearoa: [Consulting your school community](#)
- Ministry of Education | Te Tāhuhu o te Mātauranga: [The Statement of National Education and Learning Priorities \(NELP\)](#)

## Te Atatū Intermediate School 1530

### **Compliance with Education and Training Act 2020 requirements to be a**

### **Good Employer for the year ending 31 December 2024.**

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<i>Health and Safety team have regular checks and meet to ensure school plant and environs safe for staff and students and is fit for purpose.</i>
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	<i>Records kept of staff gender, age, ethnicity and health requirements. Have an EEO policy in which all staff treated fairly and without bias or discrimination. Focus on staff wellbeing has been very important with the board also supportive of initiatives to acknowledge staff. .</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Shortlisting is done and appointments are made in relation to the skills, experience, qualifications and aptitude of the applicant relating to the job description. Employment and personnel practices are fair and free from bias, with the best candidate for the job selected.</i>
How are you recognising, <ul style="list-style-type: none"><li>– The aims and aspirations of Maori,</li><li>– The employment requirements of Maori, and</li><li>– Greater involvement of Maori in the Education service?</li></ul>	<i>Within our strategic plan, there are core goals for aspirations of Maori students as per our responsibility to Te Tiriti. Whānau hui are held and initiatives created to enhance and support our Maori/Pasifika students.</i>  <i>We have a number of Māori staff in core leadership roles to support the teaching and learning of our students, and also have established two Tikanga classes for our Maori students, led by strong wahine toa. We connect in with our RTLB for support of students within the school.</i>
How have you enhanced the abilities of individual employees?	<i>Professional Development opportunities are available for all staff – a mentorship programmes in place for our provisionally registered teachers. Leadership opportunities through Kahui Ako WSL applied for yearly.</i>
How are you recognising the employment requirements of women?	<i>Personnel practices are free from bias – opportunities are offered to men and women on an equal basis. Provide supportive environment for family.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Environment conducive for persons of disability and provided where applicable.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO)

Programme/policy. The Ministry of Education monitors these policies:

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



<b><u>School</u></b>	<b>Te Atatu Intermediate School</b>					
<b><u>KIWISPORT NOTE</u></b>						
Please modify the standard MoE note below for Kiwisport to match your school						

## **Te Atatu Intermediate School**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, Te Atatu Intermediate School received total Kiwisport funding of \$7,038.88 (excluding GST).

The funding was spent on sporting equipment - to promote sporting opportunities across the school for all students within fitness, physical education equipment and sport opportunities,- Te Atatu Intermediate whole school events such as athletics day, zone sports days, outside sporting agencies coming in to take sporting opportunities for all students as part of PE programme and transporting athletes to events. Also included within this spending was the Backyard Programme, initiated by our PE specialist for keeping students active during break times – allowing access and opportunity for play equipment.

The number of students participating in organised sport as a result of focus on involvement increased in 2024, fitness and participation across the school meant that 100% of the school roll was engaged in sporting or physical activity opportunities.