



TE ATATU INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1530
Principal:	Lloyd Evans
School Address:	8 Harbour View Road, Te Atatu Peninsula, Auckland
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School Phone:	09 834 5371
School Email:	admin@teatatu.school.nz
Accountant / Service Provider:	Schooled Limited

TE ATATU INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Te Atatu Intermediate School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Nick Smale	Presiding Member	Elected	Sept 2028
Lloyd Evans	Principal ex Officio	Appointed	Current
Kohie Rooney	Staff Representative	Elected	Sept 2028
Siobhan Daly	Parent Representative	Elected	Sept 2028
Jo Robertson	Parent Representative	Elected	Sept 2028
Bridget Mills	Parent Representative	Elected	Sept 2028
Alofa Crawley	Parent Representative	Elected	Sept 2028
Nathan Hooker	Presiding Member	Elected	Sept 2025
Darren White	Parent Representative	Co-opted	Sept 2025
Cristine Coste	Parent Representative	Co-opted	Sept 2025
Mike Hirst	Parent Representative	Elected	Sept 2025
Sabine Brooke	Staff Representative	Elected	Sept 2025

Te Atatu Intermediate School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

NICK SMALE


Full Name of Presiding Member


Signature of Presiding Member

02/06/2026
Date

LLOYD EVANS

Full Name of Principal


Signature of Principal

02/06/2026
Date

Te Atatu Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	5,476,374	5,010,206	5,155,048
Locally Raised Funds	3	210,907	173,100	315,639
Interest		17,333	43,000	37,075
Gain on Sale of Property, Plant and Equipment		500	-	-
Total Revenue		5,705,114	5,226,306	5,507,762
Expense				
Locally Raised Funds	3	85,810	56,100	58,307
Learning Resources	4	3,751,285	3,281,151	3,536,501
Administration	5	343,218	313,664	319,687
Interest		5,807	3,155	3,330
Property	6	1,613,556	1,569,380	1,694,772
Loss on Disposal of Property, Plant and Equipment		-	-	2,435
Total Expense		5,799,676	5,223,450	5,615,032
Net Surplus / (Deficit) for the year		(94,562)	2,856	(107,270)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(94,562)	2,856	(107,270)

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,110,557	1,110,560	1,217,827
Total comprehensive revenue and expense for the year		(94,562)	2,856	(107,270)
Contribution - Furniture and Equipment Grant		75,842	-	-
Equity at 31 December		1,091,837	1,113,416	1,110,557
Accumulated comprehensive revenue and expense		1,091,837	1,113,416	1,110,557
Equity at 31 December		1,091,837	1,113,416	1,110,557

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	149,365	478,213	578,705
Accounts Receivable	8	295,178	268,320	268,320
GST Receivable		15,634	20,919	20,919
Prepayments		21,571	17,786	17,782
Investments		600,000	300,000	-
Funds Receivable for Capital Works Projects	15	-	-	168,529
		1,081,748	1,085,238	1,054,255
Current Liabilities				
Accounts Payable	10	369,554	364,769	364,770
Revenue Received in Advance	11	1,957	15,273	15,273
Provision for Cyclical Maintenance	12	52,400	52,556	31,664
Finance Lease Liability	13	25,048	31,339	24,942
Funds held in Trust	14	700	700	700
Funds held for Capital Works Projects	15	-	1,471	-
		449,659	466,108	437,349
Working Capital Surplus/(Deficit)		632,089	619,130	616,906
Non-current Assets				
Property, Plant and Equipment	9	625,473	638,307	664,392
		625,473	638,307	664,392
Non-current Liabilities				
Provision for Cyclical Maintenance	12	135,279	115,597	137,950
Finance Lease Liability	13	30,446	28,424	32,792
		165,725	144,021	170,742
Net Assets		1,091,837	1,113,416	1,110,557
Equity		1,091,837	1,113,416	1,110,557

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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		1,186,829	918,322	1,029,269
Locally Raised Funds		111,640	362,375	256,207
International Students		85,218	68,652	77,513
Goods and Services Tax (net)		5,285	18,525	18,525
Payments to Employees		(690,011)	(542,259)	(643,096)
Payments to Suppliers		(691,407)	(1,011,803)	(921,378)
Interest Paid		(5,807)	(3,155)	(3,330)
Interest Received		8,812	43,000	42,253
Net cash from/(to) Operating Activities		10,559	(146,343)	(144,037)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		500	-	
Purchase of Property Plant & Equipment (and Intangibles)		(75,196)	(216,589)	(89,961)
Purchase of Investments		(600,000)	(300,000)	
Proceeds from Sale of Investments		-	-	355,117
Net cash from/(to) Investing Activities		(674,696)	(516,589)	265,156
Cash flows from Financing Activities				
Furniture and Equipment Grant		75,842	-	-
Finance Lease Payments		(9,572)	136,319	(30,634)
Funds Administered on Behalf of Other Parties		168,529	1,344	(127,915)
Net cash from/(to) Financing Activities		234,799	137,663	(158,549)
Net increase/(decrease) in cash and cash equivalents		(429,338)	(525,269)	(37,430)
Cash and cash equivalents at the beginning of the year	7	578,705	1,003,486	616,135
Cash and cash equivalents at the end of the year	7	149,367	478,217	578,705

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 2025

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 2025 to 31 December 2025 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 20.

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) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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.

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from international students 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.

m) 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.

n) Funds held for Capital works

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

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

o) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

q) 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.

r) Budget Figures

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

s) 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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,167,666	1,035,456	1,028,106
Teachers' Salaries Grants	3,008,164	2,668,061	2,741,092
Use of Land and Buildings Grants	1,300,544	1,305,689	1,384,687
Other Government Grants	-	1,000	1,163
	<u>5,476,374</u>	<u>5,010,206</u>	<u>5,155,048</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	2,658	7,000	110,089
Fees for Extra Curricular Activities	70,046	46,100	41,658
Trading	4,478	4,000	1,652
Fundraising and Community Grants	48,021	45,000	81,166
Other Revenue	791	4,000	5,213
International Student Fees	84,913	67,000	75,861
	<u>210,907</u>	<u>173,100</u>	<u>315,639</u>
Expense			
Extra Curricular Activities Costs	74,410	44,100	44,917
Fundraising and Community Grant Costs	372	3,000	5,172
International Student - Other Expenses	11,028	9,000	8,218
	<u>85,810</u>	<u>56,100</u>	<u>58,307</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>125,097</u>	<u>117,000</u>	<u>257,332</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	171,078	152,670	267,711
Employee Benefits - Salaries	3,441,835	2,996,061	3,122,929
Staff Development	8,095	14,000	16,424
Depreciation	123,447	112,055	120,701
Other Learning Resources	6,830	6,365	8,736
	<u>3,751,285</u>	<u>3,281,151</u>	<u>3,536,501</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	16,880	8,000	8,046
Board Expenses	11,303	7,500	3,833
Other Administration Expenses	108,145	93,832	90,259
Employee Benefits - Salaries	180,325	178,252	191,279
Insurance	8,729	8,900	8,434
Service Providers, Contractors and Consultancy	17,836	17,180	17,836
	<u>343,218</u>	<u>313,664</u>	<u>319,687</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cyclical Maintenance	23,653	5,174	19,935
Heat, Light and Water	65,831	55,000	55,830
Rates	129	-	44
Repairs and Maintenance	52,003	36,117	57,700
Use of Land and Buildings	1,300,544	1,305,689	1,384,687
Employee Benefits - Salaries	68,387	64,000	63,314
Other Property Expenses	103,009	103,400	113,262
	<u>1,613,556</u>	<u>1,569,380</u>	<u>1,694,772</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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	149,365	478,213	578,705
Cash and cash equivalents for Statement of Cash Flows	<u>149,365</u>	<u>478,213</u>	<u>578,705</u>

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	-	(733)	(733)
Interest Receivable	8,521	-	-
Teacher Salaries Grant Receivable	286,657	269,053	269,053
	<u>295,178</u>	<u>268,320</u>	<u>268,320</u>
Receivables from Exchange Transactions	8,521	(733)	(733)
Receivables from Non-Exchange Transactions	286,657	269,053	269,053
	<u>295,178</u>	<u>268,320</u>	<u>268,320</u>

8. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	600,000	300,000	-
Total Investments	<u>600,000</u>	<u>300,000</u>	<u>-</u>

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	278,879	-	-	-	(10,803)	268,076
Furniture and Equipment	234,310	21,022	-	-	(43,821)	211,511
Information and Communication Technology	76,086	32,619	-	-	(34,364)	74,341
Leased Assets	52,697	26,972	-	-	(31,167)	48,502
Library Resources	22,420	5,290	(1,375)	-	(3,292)	23,043
	<u>664,392</u>	<u>85,903</u>	<u>(1,375)</u>	<u>-</u>	<u>(123,447)</u>	<u>625,473</u>

The net carrying value of furniture and equipment held under a finance lease is \$48,502 (2024: \$52,697)

The net carrying value of motor vehicles held under a finance lease is nil (2024: nil)

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.

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	544,742	(276,666)	268,076	544,742	(265,863)	278,879
Furniture and Equipment	705,743	(494,232)	211,511	684,721	(450,411)	234,310
Information and Communication Technology	488,702	(414,361)	74,341	458,427	(382,341)	76,086
Motor Vehicles	37,333	(37,333)	-	37,333	(37,333)	-
Leased Assets	100,742	(52,240)	48,502	93,410	(40,713)	52,697
Library Resources	89,337	(66,294)	23,043	84,047	(61,627)	22,420
	<u>1,966,599</u>	<u>(1,341,126)</u>	<u>625,473</u>	<u>1,902,680</u>	<u>(1,238,288)</u>	<u>664,392</u>

10. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	30,660	59,675	59,676
Accruals	12,709	8,048	8,048
Banking Staffing Overuse	19,163	-	-
Employee Entitlements - Salaries	282,041	269,053	269,053
Employee Entitlements - Leave Accrual	24,981	27,993	27,993
	<u>369,554</u>	<u>364,769</u>	<u>364,770</u>

Payables for Exchange Transactions	369,554	364,769	364,770
	<u>369,554</u>	<u>364,769</u>	<u>364,770</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	1,957	1,652	1,652
Other revenue in Advance	-	13,621	13,621
	<u>1,957</u>	<u>15,273</u>	<u>15,273</u>

12. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	169,614	169,614	213,901
Increase/(decrease) to the Provision During the Year	23,653	5,174	19,935
Use of the Provision During the Year	(5,588)	(6,635)	(64,222)
Provision at the End of the Year	<u>187,679</u>	<u>168,153</u>	<u>169,614</u>
Cyclical Maintenance - Current	52,400	52,556	31,664
Cyclical Maintenance - Non current	135,279	115,597	137,950
	<u>187,679</u>	<u>168,153</u>	<u>169,614</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan.

13. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	29,000	31,339	29,163
Later than One Year	33,023	28,424	35,780
Future Finance Charges	(6,529)		(7,209)
	<u>55,494</u>	<u>59,763</u>	<u>57,734</u>
Represented by			
Finance lease liability - Current	25,048	31,339	24,942
Finance lease liability - Non current	30,446	28,424	32,792
	<u>55,494</u>	<u>59,763</u>	<u>57,734</u>

14. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 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.

	2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
Staffroom, Toilets, Fire, electrical	228247	(167,584)	205,327	(37,743)	-	-
Build Ramp Barrier Blk 3	252686	(945)	12,637	(11,692)	-	-
Totals		(168,529)	217,964	(49,435)	-	-

Represented by:

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

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	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		(40,615)	322,911	(451,294)	469	(168,529)

Represented by:

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

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.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,850	2,310
 <i>Leadership Team</i>		
Remuneration	885,094	719,954
Full-time equivalent members	7	6
 Total key management personnel remuneration	887,944	722,264

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly and quarterly respectively. 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:

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-175	160-165
Benefits and Other Emoluments	5-10	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	8.00	8.00
110 - 120	7.00	2.00
120 - 130	1.00	2.00
130 - 140	1.00	0.00
	17.00	12.00

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

18. 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:

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$nil).

(b) Operating Commitments

As at 31 December 2025, the Board has not entered into any contracts,

The total lease payments incurred during the period were \$nil (2024: \$nil).

21. 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	149,365	478,213	578,705
Receivables	295,178	268,320	268,320
Investments - Term Deposits	600,000	300,000	-
Total financial assets measured at amortised cost	<u>1,044,543</u>	<u>1,046,533</u>	<u>847,025</u>

Financial liabilities measured at amortised cost

Payables	369,554	364,769	364,770
Finance Leases	55,494	59,763	57,734
Total financial liabilities measured at amortised cost	<u>425,048</u>	<u>424,532</u>	<u>422,504</u>

22. 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 2025

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 pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

We have audited the financial statements of the School on pages 3 to 17, which comprise the statement of financial position as at 31 December 2025, 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 2025, 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 17 June 2026. 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.

Other Matter – Failure to meet the statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2026.

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 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 the Board intends to close or merge the School, or has 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 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 arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

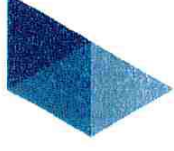
We are independent of the School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)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

Other than in our capacity as auditor, 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



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

Reading at/above curriculum expectations

Group	Feb 2024 (asttle)	Feb 2025 (asttle)	Mid 2025 (report expectation)	End 2025 (report expectation)
Whole school	66.9%	64.7%	74.7%	79.2%
NZ Māori	46.3%	44.8%	60%	71.6%
Pasifika	42.6%	40.7%	52.6%	67.4%
Asian		67.7%	78%	76.1%
European		79.5%	86.6%	90.9%
Other, incl. MELA		57.9%	68.2%	76.2%
Female	71%	64.2%	75.9%	80.2%
Male	62.8%	65.1%	73.6%	78.2%

Reading: Sub group/cohort tracking YEAR 8 COHORT

Sub group	Feb 2024 (as Y7s) astile	Mid 2024 Y7 curriculum expectation	End 2024 Y7 curriculum expectation	Feb 2025 astile	Mid 2025 (report expectation)	End 2025 (report expectation)
Whole school Year 8 cohort	63%	77%	82%	66%	77%	82%
NZ Māori Year 8 cohort	48%	71%	69%	46%	64%	79%
Pasifika Year 8 cohort	39%	64%	72%	46%	65%	69%
Asian Year 8 cohort			89%	72%	78%	78%
European Year 8 cohort			91%	81%	89%	92%
Other, incl. MELA Year 8 cohort			77%	62%	72%	79%
Female Year 8 cohort	66%	80%	86%	67%	81%	84%
Male Year 8 cohort	61%	73%	78%	66%	73%	79%

Reading: Sub group/cohort tracking YEAR 7 COHORT

Sub group	Feb 2025 astile	Mid 2025 (report expectation)	End 2025 (report expectation)
Whole school Year 7 cohort	62%	72%	77%
NZ Māori Year 7 cohort	44%	56%	64%
Pasifika Year 7 cohort	34%	38%	44%
Asian Year 7 cohort	58%	76%	72%
European Year 7 cohort	79%	85%	90%
Other, incl. MELA Year 7 cohort	50%	63%	72%
Female Year 7 cohort	61%	70%	75%
Male Year 7 cohort	54%	74%	77%

Maths at/above curriculum expectations

Group	Feb 2024 (asttle)	Feb 2025 (asttle)	Mid 2025 (curriculum expectation)	End 2025 (report expectation)
Whole school	57.5%	53.3%	66.9%	74.9%
NZ Māori	32.3%	31.7%	53.4%	54.9%
Pasifika	25%	20.4%	37.5%	57.4%
Asian		78.2%	80.2%	87.1%
European		59.8%	74.1%	82.5%
Other, incl. MELA		42.1%	71.5%	71.4%
Female	74.1%	46.8%	59.4%	68.9%
Male	53.3%	59.5%	73.8%	80.4%

Maths: Sub group/cohort tracking YEAR 8 COHORT

Sub group	Feb 2024 (Y7) <i>astile</i>	Mid 2024 Y7 curriculum expectation	End 2024 Y7 curriculum expectation	Feb 2025 <i>astile</i>	Mid 2025 curriculum expectation	End 2025 (report expectation)
Whole school Year 8 cohort	56%	68%	75%	58%	70%	79%
NZ Māori Year 8 cohort	32%	50%	57%	34%	56%	58%
Pasifika Year 8 cohort	25%	47%	47%	17%	40%	69%
Asian Year 8 cohort			90%	85%	86%	89%
European Year 8 cohort			83%	65%	79%	88%
Other, incl. MELA Year 8 cohort			76%	46%	69%	71%
Female Year 8 cohort	50%	63%	72%	52%	65%	76%
Male Year 8 cohort	62%	73%	77%	64%	77%	81%

Maths: Sub group/cohort tracking YEAR 7 COHORT

Sub group	Feb 2025 astitle	Mid 2025 (curriculum expectation)	End 2025 (report expectation)
Whole school Year 7 cohort	48%	62%	71%
NZ Māori Year 7 cohort	30%	50%	52%
Pasifika Year 7 cohort	24%	35%	44%
Asian Year 7 cohort	62%	70%	84%
European Year 7 cohort	56%	70%	78%
Other, incl. MELA Year 7 cohort	34%	76%	71%
Female Year 7 cohort	40%	53%	60%
Male Year 7 cohort	55%	72%	80%

Writing at/above curriculum expectations

Group	Term 1 2024 OTJ	End 2024 curriculum expectation	Term 1 2025 OTJ	Mid 2025 curriculum expectation	End 2025 (report expectation)
Whole school	53.8%	79.8%	63.5%	71.5%	80.8%
NZ Māori	41.5%	64.7%	55.7%	64.8%	74.7%
Pasifika	46.2%	72.6%	42.9%	56.1%	68.9%
Asian		87.7%	75.3%	79.1%	82.7%
European		86.6%	68.9%	76.1%	85.1%
Other, incl. MELA		80%	35%	50%	80%
Female	63%	87.4%	72.9%	78.8%	85%
Male	45.1%	72.2%	55%	64.6%	76.8%

Writing: Sub group/cohort tracking **YEAR 8 COHORT**

Sub group	Term 1 2024 OTJ (as Y7s)	End 2024 Y7 curriculum expectation	Term 1 2025 OTJ Y8	Mid 2025 (curriculum expectation) Y8	End 2025 (curriculum expectation) Y8
Whole school Year 8 cohort	53%	79%	67%	77%	87%
NZ Māori Year 8 cohort	50%	73%	60%	72%	87%
Pasifika Year 8 cohort	44%	81%	37%	64%	80%
Asian Year 8 cohort		85%	77%	82%	89%
European Year 8 cohort		82%	76%	83%	89%
Other, incl. MELA Year 8 cohort		77%	38%	57%	84%
Female Year 8 cohort	58%	88%	75%	84%	93%
Male Year 8 cohort	47%	72%	58%	70%	81%

Writing: Sub group/cohort tracking **YEAR 7 COHORT**

Sub group	Term 1 2025 OTJ Y7	Mid 2025 (curriculum expectation) Y7	End 2025 (curriculum expectation) Y7
Whole school Year 7 cohort	60%	66%	74%
NZ Māori Year 7 cohort	51%	56%	63%
Pasifika Year 7 cohort	50%	46%	55%
Asian Year 7 cohort	73%	73%	72%
European Year 7 cohort	63%	71%	82%
Other, incl. MELA Year 7 cohort	29%	38%	71%
Female Year 7 cohort	69%	74%	75%
Male Year 7 cohort	52%	59%	72%

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																																				
<p>Curriculum Design, Review & Integration</p> <ul style="list-style-type: none"> Full curriculum review in Term 4 to identify highlights, concerns, opportunities and considerations for 2026. Began familiarising staff with the Phase 3 content for English and Mathematics curriculum. Trialled integrated English/Social Sciences planning for 2025 to streamline curriculum coherence and reduce planning load for teachers. Implemented integrated learning contexts, including place-based and culturally responsive units connected to Te Atatū and Te Kawerau ā Maki. Increased and deliberate integration across the curriculum, particularly within social sciences, science, arts, technology, and health. 	<p><u>Tracking of priority learners:</u></p> <p>Overall Reading (year 7 and 8 combined)</p> <p>Māori students:</p> <table border="1" data-bbox="548 1037 899 1514"> <thead> <tr> <th></th> <th>Mid</th> <th>End</th> </tr> </thead> <tbody> <tr> <td>- Negative progress</td> <td>5</td> <td>0</td> </tr> <tr> <td>0 No progress</td> <td>2</td> <td>2</td> </tr> <tr> <td>+ Positive progress</td> <td>2</td> <td>0</td> </tr> <tr> <td>*Accelerated progress (2 or more sublevels)</td> <td>5</td> <td>13</td> </tr> <tr> <td>Total</td> <td>14</td> <td>16</td> </tr> </tbody> </table> <p>Pasifika students:</p> <table border="1" data-bbox="987 1037 1338 1514"> <thead> <tr> <th></th> <th>Mid</th> <th>End</th> </tr> </thead> <tbody> <tr> <td>- Negative progress</td> <td>1</td> <td>1</td> </tr> <tr> <td>0 No progress</td> <td>4</td> <td>2</td> </tr> <tr> <td>+ Positive progress</td> <td>2</td> <td>3</td> </tr> <tr> <td>*Accelerated progress (2 or more sublevels)</td> <td>6</td> <td>6</td> </tr> <tr> <td>Total</td> <td>13</td> <td>12</td> </tr> </tbody> </table>		Mid	End	- Negative progress	5	0	0 No progress	2	2	+ Positive progress	2	0	*Accelerated progress (2 or more sublevels)	5	13	Total	14	16		Mid	End	- Negative progress	1	1	0 No progress	4	2	+ Positive progress	2	3	*Accelerated progress (2 or more sublevels)	6	6	Total	13	12	<p>Many of our tracked priority learners made positive / accelerated progress in their learning.</p> <p>81% of Māori learners in reading</p> <p>75% of Pacific learners in reading</p> <p>72% of all tracked students in reading</p> <p>72% of Māori learners in maths</p> <p>68% of Pacific learners in maths</p> <p>79% of all tracked students in maths</p> <p><u>Strategies that worked well include:</u></p> <p>Explicit teaching of reading and maths strategies, as well as focus on mechanics of writing.</p>	<p>Strengthening Curriculum & Pedagogy</p> <ul style="list-style-type: none"> Build staff capability to use the refreshed curriculum progressions to design learning that is explicit, coherent, and responsive to learner needs. Deepen teacher understanding of integrated curriculum design, ensuring learning tasks explicitly connect disciplines and allow ākonga to transfer knowledge and skills. Continue schoolwide work on clarity of learning (LIs, exemplars, co-constructed success criteria) to strengthen
	Mid	End																																					
- Negative progress	5	0																																					
0 No progress	2	2																																					
+ Positive progress	2	0																																					
*Accelerated progress (2 or more sublevels)	5	13																																					
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*Accelerated progress (2 or more sublevels)	6	6																																					
Total	13	12																																					



Tātaritanga raraunga

- Connection with Te Kawerau ā Maki began in 2025 and will continue in 2026.
- Community consultation with Māori and Pacific whānau to identify priorities and direction moving forward.

Teaching & Learning Practices

- Focused planning and continuation of explicit teaching of reading comprehension strategies, the mechanics of writing, and maths learning strategies across the school, including identifying specific gaps and applying deliberate teaching.
- Use of formative assessment to identify learning gaps and needs, with differentiated teaching and grouping according to student needs.
- Developed a schoolwide writing assessment rubric and supported staff to use it to calibrate expectations and strengthen moderation.
- Improved consistency in OTJ reporting and strengthened

All students:

	Mid	End
- Negative progress	8	5
0 No progress	15	10
+ Positive progress	7	4
*Accelerated progress (2 or more sublevels)	20	34
Total	50	53

Overall Number (year 7 and 8 combined)

Targeted support-Kaiawhina assisting students with learning.

Ongoing PLD in the refreshed curriculum strengthened teacher confidence and consistency across teams.

SENCO and RTLB collaboration ensured quicker intervention for students with learning and behaviour needs, reducing disengagement and helping maintain progress for many at risk of falling further behind.

Several students with complex needs required individualised programmes, meaning progress occurred but did not always align with

assessment for learning practice.

Equity, Inclusion & Priority Learners

- Strengthen culturally sustaining pedagogy, with a focus on practices that enhance belonging, identity, and achievement for Māori and Pacific learners.

- Embed systems for early identification of learning needs, ensuring timely RTLB/SENCO interventions and rapid response teaching across syndicates.

Data Literacy & Evaluation

- Strengthen staff confidence with analysing progress data across



Tātaritanga raraunga

moderation processes across curriculum teams.

- Provided data-driven PLD and leadership conversations to support teachers to use assessment information for targeted teaching and acceleration.
- Identified gaps in data completeness and supported teachers to ensure accurate, timely data entry.

Professional Learning & Teacher Capability

- WSL working alongside Pip Arnold and Primary Maths Association.
- English: Term 4 began Evaluation Associates PLD for Structured Literacy and the new English curriculum.
- Science PLD and focus on building teacher capacity and understanding of science capabilities.
- Implemented whole-staff PLD through the Mitey mental health programme.

Māori students:

	Mid	End
- Negative progress	2	1
0 No progress	6	4
+ Positive progress	4	1
*Accelerated progress (2 or more sublevels)	4	12
Total	16	18

year-level expectations or accelerated benchmarks.

Some students experienced significant wellbeing challenges impacting attendance, focus, and stamina for learning, limiting the effectiveness of teaching interventions.

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 (and are receiving support from Attendance West) learning and behaviour challenges and

subjects, phases, and subgroups to identify trends and adjust teaching more quickly.

- Strengthen our schoolwide process for gathering and storing triangulated evidence (assessments, observations, student voice) to support reliable OTJs.
- Strengthen our partnership with Te Kawerau ā Maki, building cultural capacity across the school. This mahi will support more authentic integration of mana whenua narratives, deepen cultural responsiveness in teaching practice, and lead to

strengthening teacher capability to deliver explicit mental health literacy, embed wellbeing strategies into daily classroom practice, and support students to recognise and manage their emotions.

Learner Support & Inclusion

- Continued targeted Teacher Aide/Kaiwhina in-class support for students identified on the SEN register.
- Kaiwhina upskilling through PLD in literacy (oral language), autism, skills streaming, and trauma-informed practice.
- IEPs developed with RTL to support students with specific learning needs.
- Dual enrolment with Te Kura for 4 students to support learning needs.
- Focussed use of digital learning tools (eg Maths Buddy) to support learning across the curriculum.

Pasifika students:

	Mid	End
- Negative progress	2	3
0 No progress	7	3
+ Positive progress	5	7
*Accelerated progress (2 or more sublevels)	4	6
Total	18	19

All students:

	Mid	End
- Negative progress	6	5
0 No progress	18	8
+ Positive progress	15	12
*Accelerated progress (2 or more sublevels)	20	37
Total	59	62

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

- ākonga are agentive and can articulate clearly their learning needs
- school wide culture of acceptance and celebration of differences

improved outcomes for ākonga.

- Maintain a personalised approach to data analysis, ensuring that we understand the faces and stories behind the numbers. This will help us respond more effectively to individual learning needs, track progress over time, and tailor interventions for Maori, Pacific, and other priority learners.

Transition & Whānau Partnerships

- Continue to refine transition processes for learners requiring additional support (e.g., SENCO meetings).

<p>Extension, Enrichment & External Opportunities</p> <ul style="list-style-type: none"> External opportunities for students achieving at a high level in English, maths, and writing, including Kiwi Competitions, Kids' Literature group, Mathex, Australian Maths, and the Otago Problem Challenge. Provided practical extension opportunities through programmes such as EPro8 and Enterprise Day, enabling students to apply financial literacy, mathematics, science, and English skills in authentic, hands-on learning contexts. 	<p>Priority Learner Progress (Reading/Number)</p> <ul style="list-style-type: none"> A significant proportion of Māori students made accelerated progress by the end of the year, increasing from 5 to 13 students, showing strong gains for learners previously below expectation. Pasifika students showed steady progress with 6 students achieving accelerated progress by both mid-year and end-year checkpoints. Across all students, accelerated progress increased from 20 to 34 learners, indicating effective targeted teaching and intervention approaches. Negative progress reduced across all groups from mid-year to end-year, demonstrating improved consistency of learning and engagement in the second half of the year. 	<p>in an inclusive environment where students find their 'place to belong' a broad creative curriculum that includes developing opportunities for ākonga talents through the arts, STEM subjects, culture, leadership and sports teachers and leaders</p> <p>-</p> <p>respond quickly to meet ākonga needs across academic, social, and cultural contexts a supportive and valued community."</p> <p>-</p>	<p>individualised plans, whānau hui).</p> <ul style="list-style-type: none"> Increase opportunities for whānau voice in curriculum design and evaluation, particularly Māori and Pacific whānau. Implement the Stepped Attendance Response (STAR) approach in 2026, recognising that attendance is the first barrier to learning. We will continue our partnership with Attendance West to identify the underlying causes of non-attendance and work proactively with whānau to remove barriers and support students back into regular.
<p>Achievement Patterns</p> <ul style="list-style-type: none"> Overall curriculum progress shows more students making accelerated gains than those making negative or no progress, particularly for Māori learners. Tracking shows a reduced proportion of students making no progress by the end of the year, indicating successful mid-year responsive adjustments by teachers. Positive progress rates for priority learners increased following targeted support and learning adaptations implemented in Terms 3-4. 		<p>CAM Kiwi competition results 2025</p>	

	<p>English: Excellence (≥ 90 <99.5)</p> <ul style="list-style-type: none"> - 4 students <p>Maths: Excellence (≥ 90 <99.5)</p> <ul style="list-style-type: none"> - 12 students <p>Science: Excellence (≥ 90 <99.5)</p> <ul style="list-style-type: none"> - 5 students <p>Spelling: Excellence (≥ 90 <99.5)</p> <ul style="list-style-type: none"> - 6 students <p>Extension & Excellence</p> <ul style="list-style-type: none"> • High numbers of students achieved Excellence in the CAM Kiwi competitions across English, Mathematics, Science, and Spelling, highlighting strong outcomes for academically advanced learners. • Mathematics continued to be a standout strength, with 12 students achieving Excellence, reflecting effective teaching and high engagement in numeracy programmes. • Success across four CAM competition domains shows breadth of capability and strong participation across the school. 	<p>sustained engagement.</p>
<p>Planning for next year:</p>		
<p>The focus will continue to be on building collective teacher capability, deepening our curriculum knowledge, and embedding consistent practices that improve outcomes for all ākonga. Priority learners, particularly Māori and Pacific students, will remain central to our evaluation and planning to ensure equitable and excellent progress for every learner during their time at Te Atatū Intermediate.</p>		

School

Te Atatu Intermediate School

KIWISPORT NOTE

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 2025, Te Atatu Intermediate School received total Kiwisport funding of \$7,386.24 (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 2025, fitness and participation across the school meant that 100% of the school roll was engaged in sporting or physical activity opportunities.

Te Atatū Intermediate School 1530

Compliance with Education and Training Act 2020 requirements to be a Good Employer for the year ending 31 December 2025.

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

Reporting on the principles of being a Good Employer	
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"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<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 available within middle management/curriculum areas.</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:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
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?	√	

Te Atatu Intermediate Evaluation of Student Progress and Achievement 2025

Reading at/above curriculum expectations

Group	Feb 2024 (asttle)	Feb 2025 (asttle)	Mid 2025 (report expectation)	End 2025 (report expectation)
Whole school	66.9%	64.7%	74.7%	79.2%
NZ Māori	46.3%	44.8%	60%	71.6%
Pasifika	42.6%	40.7%	52.6%	57.4%
Asian		67.7%	78%	76.1%
European		79.5%	86.6%	90.9%
Other, incl. MELA		57.9%	68.2%	76.2%
Female	71%	64.2%	75.9%	80.2%
Male	62.8%	65.1%	73.6%	78.2%

Reading: Sub group/cohort tracking YEAR 8 COHORT

Sub group	Feb 2024 (as Y7s) asttle	Mid 2024 Y7 curriculum expectation	End 2024 Y7 curriculum expectation	Feb 2025 asttle	Mid 2025 (report expectation)	End 2025 (report expectation)
Whole school Year 8 cohort	63%	77%	82%	66%	77%	82%
NZ Māori Year 8 cohort	48%	71%	69%	46%	64%	79%
Pasifika Year 8 cohort	39%	64%	72%	46%	65%	69%
Asian Year 8 cohort			89%	72%	78%	78%
European Year 8 cohort			91%	81%	89%	92%
Other, incl. MELA Year 8 cohort			77%	62%	72%	79%
Female Year 8 cohort	66%	80%	86%	67%	81%	84%
Male Year 8 cohort	61%	73%	78%	66%	73%	79%

Reading: Sub group/cohort tracking **YEAR 7 COHORT**

Sub group	Feb 2025 <u>asttle</u>	Mid 2025 (report expectation)	End 2025 (report expectation)
Whole school Year 7 cohort	62%	72%	77%
NZ Māori Year 7 cohort	44%	56%	64%
Pasifika Year 7 cohort	34%	38%	44%
Asian Year 7 cohort	58%	76%	72%
European Year 7 cohort	79%	85%	90%
Other, incl. MELA Year 7 cohort	50%	63%	72%
Female Year 7 cohort	61%	70%	75%
Male Year 7 cohort	54%	74%	77%

Maths at/above curriculum expectations

Group	Feb 2024 (asttle)	Feb 2025 (asttle)	Mid 2025 (curriculum expectation)	End 2025 (report expectation)
Whole school	57.5%	53.3%	66.9%	74.9%
NZ Māori	32.3%	31.7%	53.4%	54.9%
Pasifika	25%	20.4%	37.5%	57.4%
Asian		78.2%	80.2%	87.1%
European		59.8%	74.1%	82.5%
Other, incl. MELA		42.1%	71.5%	71.4%
Female	74.1%	46.8%	59.4%	68.9%
Male	53.3%	59.5%	73.8%	80.4%

Maths: Sub group/cohort tracking **YEAR 8 COHORT**

Sub group	Feb 2024 (Y7) asttle	Mid 2024 Y7 curriculum expectation	End 2024 Y7 curriculum expectation	Feb 2025 asttle	Mid 2025 (curriculum expectation)	End 2025 (report expectation)
Whole school Year 8 cohort	56%	68%	75%	58%	70%	79%
NZ Māori Year 8 cohort	32%	50%	57%	34%	56%	58%
Pasifika Year 8 cohort	25%	47%	47%	17%	40%	69%
Asian Year 8 cohort			90%	85%	86%	89%
European Year 8 cohort			83%	65%	79%	88%
Other, incl. MELA Year 8 cohort			76%	46%	69%	71%
Female Year 8 cohort	50%	63%	72%	52%	65%	76%
Male Year 8 cohort	62%	73%	77%	64%	77%	81%

Maths: Sub group/cohort tracking **YEAR 7 COHORT**

Sub group	Feb 2025 <u>asttle</u>	Mid 2025 (curriculum expectation)	End 2025 (report expectation)
Whole school Year 7 cohort	48%	62%	71%
NZ Māori Year 7 cohort	30%	50%	52%
Pasifika Year 7 cohort	24%	35%	44%
Asian Year 7 cohort	62%	70%	84%
European Year 7 cohort	56%	70%	78%
Other, incl. MELA Year 7 cohort	34%	76%	71%
Female Year 7 cohort	40%	53%	60%
Male Year 7 cohort	55%	72%	80%

Writing at/above curriculum expectations

Group	Term 1 2024 OTJ	End 2024 curriculum expectation	Term 1 2025 OTJ	Mid 2025 (curriculum expectation)	End 2025 (report expectation)
Whole school	53.8%	79.8%	63.5%	71.5%	80.8%
NZ Māori	41.5%	64.7%	55.7%	64.8%	74.7%
Pasifika	46.2%	72.6%	42.9%	56.1%	68.9%
Asian		87.7%	75.3%	79.1%	82.7%
European		86.6%	68.9%	76.1%	85.1%
Other, incl. MELA		80%	35%	50%	80%
Female	63%	87.4%	72.9%	78.8%	85%
Male	45.1%	72.2%	55%	64.6%	76.8%

Writing: Sub group/cohort tracking **YEAR 8 COHORT**

Sub group	Term 1 2024 OTJ (as Y7s)	End 2024 Y7 curriculum expectation	Term 1 2025 OTJ Y8	Mid 2025 (curriculum expectation) Y8	End 2025 (curriculum expectation) Y8
Whole school Year 8 cohort	53%	79%	67%	77%	87%
NZ Māori Year 8 cohort	50%	73%	60%	72%	87%

Writing: Sub group/cohort tracking **YEAR 7 COHORT**

Sub group	Term 1 2025 OTJ Y7	Mid 2025 (curriculum expectation) Y7	End 2025 (curriculum expectation) Y7
Whole school Year 7 cohort	60%	66%	74%
NZ Māori Year 7 cohort	51%	56%	63%
Pasifika Year 7 cohort	50%	46%	55%
Asian Year 7 cohort	73%	73%	72%
European Year 7 cohort	63%	71%	82%
Other, incl. MELA Year 7 cohort	29%	38%	71%
Female Year 7 cohort	69%	74%	75%
Male Year 7 cohort	52%	59%	72%

