

DEVON INTERMEDIATE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2161

Principal: Jenny Gellen

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Accountant / Service Provider:

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DEVON INTERMEDIATE

Annual Financial Statements - For the year ended 31 December 2023

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Devon Intermediate

Statement of Responsibility

For the year ended 31 December 2023

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

The management (including the principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Kara May Newsome

Full Name of Presiding Member

Jennifer Kay Gellen

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

6 May 2024

Date:

6 May 2024

Date:

Devon Intermediate

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	4,541,279	3,752,539	4,323,401
Locally Raised Funds	3	234,333	69,900	164,953
Interest		59,530	15,000	20,349
Other Revenue		404	-	-
Total Revenue		4,835,546	3,837,439	4,508,703
Expense				
Locally Raised Funds	3	201,539	49,350	72,842
Learning Resources	4	2,624,664	2,670,668	2,524,265
Administration	5	634,021	187,646	612,251
Interest		3,149	3,046	3,465
Property	6	1,239,494	936,361	1,131,024
Loss on Disposal of Property, Plant and Equipment		1,904	-	766
Total Expense		4,704,771	3,847,071	4,344,613
Net Surplus / (Deficit) for the year		130,775	(9,632)	164,090
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		130,775	(9,632)	164,090

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

Devon Intermediate
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	2023	2023	2022
Notes	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Equity at 1 January	1,320,643	1,132,638	1,156,553
Total comprehensive revenue and expense for the year	130,775	(9,632)	164,090
Contributions from / (Distributions to) the Ministry of Education	3,046	-	-
Contribution - Furniture and Equipment Grant	25,387	-	-
Equity at 31 December	1,479,851	1,123,006	1,320,643
Accumulated comprehensive revenue and expense	1,479,851	1,123,006	1,320,643
Equity at 31 December	1,479,851	1,123,006	1,320,643

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.

Devon Intermediate Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	158,923	-	219,504
Accounts Receivable	8	157,206	143,374	222,079
GST Receivable		13,631	-	13,240
Prepayments		3,113	4,215	6,512
Inventories	9	226	790	670
Investments	10	1,170,000	923,029	820,000
Funds Receivable for Capital Works Projects	16	-	-	35,173
		<u>1,503,099</u>	<u>1,071,408</u>	<u>1,317,178</u>
Current Liabilities				
GST Payable		-	17,362	-
Accounts Payable	12	171,435	243,372	237,722
Revenue Received in Advance	13	10,867	12,936	20,731
Provision for Cyclical Maintenance	14	77,931	100,435	70,000
Finance Lease Liability	15	16,305	10,173	15,046
		<u>276,538</u>	<u>384,278</u>	<u>343,499</u>
Working Capital Surplus/(Deficit)		<u>1,226,561</u>	<u>687,130</u>	<u>973,679</u>
Non-current Assets				
Property, Plant and Equipment	11	426,751	456,180	486,524
		<u>426,751</u>	<u>456,180</u>	<u>486,524</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	160,889	-	113,200
Finance Lease Liability	15	12,572	20,304	26,360
		<u>173,461</u>	<u>20,304</u>	<u>139,560</u>
Net Assets		<u>1,479,851</u>	<u>1,123,006</u>	<u>1,320,643</u>
Equity		<u>1,479,851</u>	<u>1,123,006</u>	<u>1,320,643</u>

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

Devon Intermediate

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,170,081	1,073,001	1,069,327
Locally Raised Funds		219,374	69,900	154,636
International Students		6,509	-	-
Goods and Services Tax (net)		(391)	-	(30,602)
Payments to Employees		(627,032)	(627,900)	(537,054)
Payments to Suppliers		(505,358)	(623,685)	(476,335)
Interest Paid		(3,149)	(3,046)	(3,465)
Interest Received		43,040	15,000	15,126
Net cash from/(to) Operating Activities		303,074	(96,730)	191,633
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(65,961)	(102,000)	(111,618)
Purchase of Investments		(1,000,000)	-	(400,000)
Proceeds from Sale of Investments		650,000	-	940,300
Net cash from/(to) Investing Activities		(415,961)	(102,000)	428,682
Cash flows from Financing Activities				
Furniture and Equipment Grant		25,387	-	-
Contributions from / (Distributions to) Ministry of Education		3,046	-	-
Finance Lease Payments		(11,300)	(21,288)	(10,192)
Funds Administered on Behalf of Other Parties		35,173	-	(610,637)
Net cash from/(to) Financing Activities		52,306	(21,288)	(620,829)
Net increase/(decrease) in cash and cash equivalents		(60,581)	(220,018)	(514)
Cash and cash equivalents at the beginning of the year	7	219,504	220,018	220,018
Cash and cash equivalents at the end of the year	7	158,923	-	219,504

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, and the use of land and buildings grant and expense 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.

Devon Intermediate

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) 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.

q) 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

s) 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 Schools 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.

t) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,595,423	1,076,178	1,545,494
Teachers' Salaries Grants	2,024,845	2,035,499	1,985,650
Use of Land and Buildings Grants	912,377	638,362	768,788
Other Government Grants	8,634	2,500	23,469
	<u>4,541,279</u>	<u>3,752,539</u>	<u>4,323,401</u>

The school has opted in to the donations scheme for this year. Total amount received was \$57,179.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	7,542	1,500	22,703
Fees for Extra Curricular Activities	184,908	26,400	80,928
Trading	639	-	2,160
Fundraising & Community Grants	36,474	42,000	59,162
International Students	4,770	-	-
	<u>234,333</u>	<u>69,900</u>	<u>164,953</u>
Expense			
Extra Curricular Activities Costs	198,810	49,350	70,039
Trading	1,167	-	2,278
Fundraising & Community Grant Costs	1,021	-	525
International Student - Student Recruitment	522	-	-
International Student - Other Expenses	19	-	-
	<u>201,539</u>	<u>49,350</u>	<u>72,842</u>
<i>Surplus for the year Locally raised funds</i>	<u>32,794</u>	<u>20,550</u>	<u>92,111</u>

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

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	47,509	66,900	37,372
Employee Benefits - Salaries	2,448,836	2,484,999	2,361,698
Staff Development	11,590	23,000	9,376
Depreciation	116,729	95,769	115,819
	<u>2,624,664</u>	<u>2,670,668</u>	<u>2,524,265</u>



5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	6,746	6,746	6,550
Board Fees	3,120	4,000	2,665
Board Expenses	4,566	3,000	4,071
Communication	5,930	5,700	5,622
Consumables	7,478	8,500	4,300
Other	32,385	49,000	31,285
Employee Benefits - Salaries	106,964	95,400	100,219
Insurance	6,663	1,800	1,837
Service Providers, Contractors and Consultancy	12,420	13,500	11,580
Healthy School Lunch Programme	447,749	-	444,122
	<u>634,021</u>	<u>187,646</u>	<u>612,251</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	88,101	92,000	79,031
Cyclical Maintenance Provision	55,620	31,299	120,078
Grounds	21,451	18,000	8,799
Heat, Light and Water	51,459	38,000	40,466
Rates	4,684	4,000	4,154
Repairs and Maintenance	(7,878)	17,700	10,593
Use of Land and Buildings	912,377	638,362	768,788
Security	10,762	14,000	15,545
Employee Benefits - Salaries	102,918	83,000	83,570
	<u>1,239,494</u>	<u>936,361</u>	<u>1,131,024</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	158,923	-	219,504
Cash and cash equivalents for Statement of Cash Flows	<u>158,923</u>	<u>-</u>	<u>219,504</u>

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



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	5,174	6,886
Receivables from the Ministry of Education	-	-	19,816
Interest Receivable	23,279	1,566	6,789
Banking Staffing Underuse	-	-	5,857
Teacher Salaries Grant Receivable	133,927	136,634	182,731
	<u>157,206</u>	<u>143,374</u>	<u>222,079</u>
Receivables from Exchange Transactions	23,279	6,740	13,675
Receivables from Non-Exchange Transactions	133,927	136,634	208,404
	<u>157,206</u>	<u>143,374</u>	<u>222,079</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniform	226	790	670
	<u>226</u>	<u>790</u>	<u>670</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	1,170,000	923,029	820,000
Total Investments	<u>1,170,000</u>	<u>923,029</u>	<u>820,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	126,771	-	-	-	(17,322)	109,449
Furniture and Equipment	182,542	50,409	-	-	(41,610)	191,341
Information and Communication Technology	114,740	1,237	(1,904)	-	(38,506)	75,567
Leased Assets	38,985	2,935	-	-	(15,829)	26,091
Library Resources	23,486	4,279	-	-	(3,462)	24,303
Balance at 31 December 2023	486,524	58,860	(1,904)	-	(116,729)	426,751

The net carrying value of equipment held under a finance lease is \$26,091 (2022: \$38,985)

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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	425,786	(316,337)	109,449	426,579	(299,808)	126,771
Furniture and Equipment	524,212	(332,871)	191,341	475,947	(293,405)	182,542
Information and Communication Technology	208,370	(132,803)	75,567	244,459	(129,213)	115,246
Motor Vehicles	52,810	(52,810)	-	52,810	(52,810)	-
Leased Assets	57,753	(31,662)	26,091	57,642	(19,163)	38,479
Library Resources	60,351	(36,048)	24,303	56,072	(32,586)	23,486
Balance at 31 December	1,329,282	(902,531)	426,751	1,313,509	(826,985)	486,524

12. Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	26,503	98,888	43,921
Accruals	4,497	4,240	4,369
Employee Entitlements - Salaries	133,927	136,634	182,731
Employee Entitlements - Leave Accrual	6,508	3,610	6,701
	<u>171,435</u>	<u>243,372</u>	<u>237,722</u>
Payables for Exchange Transactions	171,435	243,372	237,722
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>171,435</u>	<u>243,372</u>	<u>237,722</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Intl Student Fees in Advance	1,739	-	-
MOE - Revenue in Advance	5,876	-	-
Other Revenue In Advance	3,252	12,936	20,731
	<u>10,867</u>	<u>12,936</u>	<u>20,731</u>

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	183,200	69,136	200,401
Increase to the Provision During the Year	25,999	31,299	27,254
Use of the Provision During the Year	-	-	92,824
Other Adjustments	29,621	-	(137,279)
Provision at the End of the Year	<u>238,820</u>	<u>100,435</u>	<u>183,200</u>
Cyclical Maintenance - Current	77,931	100,435	70,000
Cyclical Maintenance - Non current	160,889	-	113,200
	<u>238,820</u>	<u>100,435</u>	<u>183,200</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.



15. Finance Lease Liability

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	18,183	10,173	18,092
Later than One Year and no Later than Five Years	13,184	20,304	28,532
Future Finance Charges	(2,490)	-	(5,218)
	<u>28,877</u>	<u>30,477</u>	<u>41,406</u>
Represented by			
Finance lease liability - Current	16,305	10,173	15,046
Finance lease liability - Non current	12,572	20,304	26,360
	<u>28,877</u>	<u>30,477</u>	<u>41,406</u>

16. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening	Receipts	Payments	Board	Closing
			Balances	from MoE		Contributions	Balances
			\$	\$	\$		\$
LSM Paint & Site Works (OUC)		226232	(3,278)	8,239	(4,961)	-	-
Combined 5YA Works (OUC)		227067	(31,895)	78,686	(46,791)	-	-
Totals			<u>(35,173)</u>	<u>86,925</u>	<u>(51,752)</u>	<u>-</u>	<u>-</u>

Represented by:

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

	2022	Project No.	Opening	Receipts	Payments	Board	Closing
			Balances	from MoE		Contributions	Balances
			\$	\$	\$		\$
SIP Pool Compound (OUC)		226037	(12,135)	14,367	(2,232)	-	-
LSM Paint & Site Works (OUC)		226232	3,575	-	(6,853)	-	(3,278)
Combined 5YA Works (OUC)		227067	510,930	78,358	(621,183)	-	(31,895)
Totals			<u>502,370</u>	<u>92,725</u>	<u>(630,268)</u>	<u>-</u>	<u>(35,173)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(35,173)

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,120	2,665
<i>Leadership Team</i>		
Remuneration	916,034	922,867
Full-time equivalent members	8.60	9.33
Total key management personnel remuneration	919,154	925,532

There are 7 members of the Board excluding the Principal. The Board has held 10 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	1.00
110 - 120	2.00	2.00
	5.00	3.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

20. Contingencies

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

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

Holidays Act Compliance – schools payroll

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

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

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$62,882).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	158,923	-	219,504
Receivables	157,206	143,374	222,079
Investments - Term Deposits	1,170,000	923,029	820,000
Total financial assets measured at amortised cost	<u>1,486,129</u>	<u>1,066,403</u>	<u>1,261,583</u>

Financial liabilities measured at amortised cost

Payables	171,435	243,372	237,722
Finance Leases	28,877	30,477	41,406
Total financial liabilities measured at amortised cost	<u>200,312</u>	<u>273,849</u>	<u>279,128</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

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

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 6 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 33, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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

Devon Intermediate

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Nicola Murdock	Presiding Member	Co-opted	Dec 2023
Jenny Gellen	Principal	ex Officio	Sep 2025
Richard Butler	Parent Representative	Elected	Sep 2025
Timothy Biesiek	Parent Representative	Co-opted	Dec 2023
Kara Newsome	Parent Representative	Elected	Sep 2025
Ivan Pihama	Parent Representative	Elected	Dec 2023
Adele Collins	Parent Representative	Elected	Dec 2026
Melissa Wildbore	Parent Representative	Elected	Dec 2026
Dian Brookes	Staff Representative	Elected	Sep 2025

Devon Intermediate

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$5,186 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Devon Intermediate Board:

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

Devon Intermediate Analysis of Variance 2023.

School number: 2161

Strategic Goal 1. Embed the localised school curriculum which reflects school context and community as well as unpacking the curriculum refresh in the areas of Literacy and Maths.	
Annual Target/ Goal: Classroom programmes reflect our NZ and local history. Whanau voice is collected regarding their needs with regards to our local curriculum All staff were involved in Assessment for Learning professional development.	
Actions:	Unit plans have been rewritten and refined by team leaders and staff. Student/ whanau voice has been collected and collated to input into planning. Whanau hui have been held and whanau surveyed to provide input in to our curriculum development. Staff have been involved in Assessment for Learning professional development over the course of the year.
What did we achieve: Unit plans and classroom planning more reflect our local and NZ history. Topics, in some areas, are co-constructed with students. Whanau were consulted using various means, whanau hui, surveys and conversations at school events. All staff participated in Assessment for Learning professional development. Observations, co-construction of learning intentions and success criteria as well as some student input into classroom topic learning has been evidenced.	
Variances:	Staff knowledge and understanding of local history is variable leading to variances in classroom knowledge teaching.

Whanau knowledge of the curriculum, what is taught, why and what skills are required to ensure success for our rangitahi, is variable.
Consistency in classroom practice is variable due to the range or lack of teaching experience held by staff.

Where to next: Our new Deputy Principal will oversee curriculum development and planning to ensure consistency in planning, curriculum coverage and assess individual professional development needs.
Information will be provided at whanau hui regarding the curriculum and our aims as a kura.

Strategic Goal 2. Support all teaching staff to actively promote, teach and encourage the use of Te Reo me ona Tikanga across our kura.

Annual Target/ Goal: Te reo is used within the classroom and school setting daily.
Our school is written in consultation with Ngāti te Whiti.
Staff are encouraged and supported to attend Te reo professional development.

Actions: Greetings and instructions are given in both Te reo and English daily
Tikanga is known by all following consultation with Ngāti te Whiti.
Course completion of Te reo courses and increased use of te reo in the classes.

What did we achieve: Greetings, written communications, notices and announcements show evidence of increased use of Te reo.

learning.	Tikanga has yet to be written in consultation with Ngāti te Whiti. No formal Te reo courses were completed this year although 4 staff members worked on their own Te reo
Variances:	Due to lack of availability of an appropriate Kaumatua, the Tikanga/ kawa of the school is yet to be written. Staff chose not to take up the opportunity to attend Te reo professional development courses.
Where to next:	Monthly staff meetings will involve lessons on Ter reo, karakia, waiata and Ngāti te Whiti history. Further efforts to connect with kaumatua will be made with staff writing a draft Tikanga/ kawa document.

Strategic Goal 3. All learners/ākonga being provided with equal opportunities across the curriculum to experience success.

Annual Target/ Goal: Unit and lesson plans reflect differentiation to support accelerated progress for all ākonga and are student centred.

Students are engaged and are active learners knowing what they are learning, why they are learning it, what good looks like and where to next.

65% of all students achieve accelerated progress in literacy and numeracy.

Actions:

What did we achieve:

- **End of Year Data Analysis:**

Reading Year 7

Start of year. Below Curriculum Level 41% At Curriculum Level 42% Above Curriculum Level 16%

End of year. Below Curriculum Level 23% At Curriculum Level 48% Above Curriculum Level 29%

54% made accelerated progress, 33% made normative progress and 13% had a drop in progress.

Māori Student achievement Year 7

Start of Year Below Curriculum Level 61% At Curriculum Level 31% Above Curriculum Level 7%

End of Year Below Curriculum Level 33% At Curriculum Level 49% Above Curriculum Level 12%

Reading Year 8

Start of Year Below Curriculum Level 41% At Curriculum Level 41% Above Curriculum Level 18%

End of Year Below Curriculum Level 20% At Curriculum Level 45% Above Curriculum Level 28%

51% made accelerated progress, 35% made normative progress and 14% had a drop in progress.

Māori Student achievement Year

Start of Year Below Curriculum Level 48% At Curriculum Level 49% Above Curriculum Level 3%
End of Year Below Curriculum Level 42% At Curriculum Level 34% Above Curriculum Level 24%

Maths Year 7

Start of Year Below Curriculum Level 40% At Curriculum Level 42% Above Curriculum Level 16%
End of Year Below Curriculum Level 27% At Curriculum Level 40% Above Curriculum Level 32%

57 % made accelerated progress,34% made normative progress and 9% had a drop in progress.

Māori Student Achievement Year 7

Start of Year Below Curriculum Level 55% At Curriculum Level 32% Above Curriculum Level 13%
End of Year Below Curriculum Level 39% At Curriculum Level 38% Above Curriculum Level 19%

Maths Year 8

Start of Year Below Curriculum Level 41% At Curriculum Level 41% Above Curriculum Level 22%
End of Year Below Curriculum Level 20% At Curriculum Level 45% Above Curriculum Level 35%

51% made accelerated progress,34% made normative progress and 15% had a drop in progress.

Māori Student achievement Year 8

Start of Year Below Curriculum Level 58% At Curriculum Level 31% Above Curriculum Level 11%
End of Year Below Curriculum Level 48% At Curriculum Level 32% Above Curriculum Level 20%

Writing Year 7

- **Start of Year** Below Curriculum Level 76% At Mean Curriculum Level 10% Above Curriculum Level 13%
End of Year Below Curriculum Level 77% At Mean Curriculum Level 8% Above Curriculum Level 15%

50% made accelerated progress, 42% made normative progress and 8% had a drop in progress.

Writing Year 8

Start of Year: Below Curriculum Level 33.6% At Mean Curriculum Level 52% Above Curriculum Level 16.6%

End of Year: Below Curriculum Level 27.6% At Mean Curriculum Level 41% Above Curriculum Level 30.4%

37% made accelerated progress, 51% made normative progress and 12% had a drop in progress.

Variances: Whilst accelerated progress is being achieved, many rangitahi are arriving well below curriculum expectation levels.

Lack of consistency in co-constructing learning intentions, success criteria.

Where to next: Our new Deputy Principal will oversee curriculum development and planning to ensure consistency in planning, curriculum coverage and assess individual professional development needs.

Strategic Goal 4. Embracing and acknowledging all areas of Te Whare Tapa Wha and ensuring that we tautoko ourselves, staff, ākongā and community to 'be the best that we can be' through acceptance, understanding and inclusion.

Annual Target/ Goal: Ākongā are offered a wide range of cultural, sporting and arts opportunities.
Graduate profile and rubric are introduced to ākongā.

Actions: Enrichment programmes and sporting opportunities included a diverse range of opportunities using internal and external providers.
Lunchtime clubs introduced.
Culture days celebrated.

What did we achieve: Lunchtime clubs including rooms open for support.
Rainbow group established.

Variances: Graduate profile is still not known by all students.
Attendance statistics still show a less than optimal attendance rate.

Where to next: One Deputy Principal is now tasked with intently tracking attendance.
Graduate profiles to be brought to the front of teacher and class attention.
Further cultural and arts opportunities to be explored.