

Ōtūmoetai Intermediate School

Annual Report

FOR THE YEAR ENDED 31 DECEMBER 2024



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List of all school board members

BOT MEMBERS				
Name	Position Held	How Position Was Gained Elected/Co-Opted	Occupation	Term Expires
Tony Scott	Chairperson	Elected	Manager	Sept 2024
Henk Popping	Principal		Principal	
Tracy Hayson	Treasurer	Selected	Planning Consultant	Sept 2024
Nicola Hawkes	Secretary	Elected	Teacher/Dean	Dec 2023
Hughwyn Habib	Teacher Rep	Elected	Teacher	Sept 2024
Andrew Chappell	Parent Rep	Elected	Fireman	Dec 2026
Sally Park	Parent Rep	Elected	Teacher (Otu Primary)	Sept 2026
Greg Bopf	Parent Rep	Elected	High Performance Coach	Dec 2026

Statement of variance: progress against targets

Annual Target/Goal:

As per the 2024 annual implementation plan

Te Mātaiaho: English

By the end of year 8, for 70 to 85% of our students to achieve at or above Phase 3 in reading. To lift and accelerate the students who have entered school at and below phase 2 in Te Mātaiaho, the refreshed curriculum.

By the end of year 8, for 70 to 85% of our students to achieve at or above Phase 3 in writing. To lift and accelerate the students who have entered school at and below Phase 2 in Te Mātaiaho, the refreshed curriculum.

**** Because Te Mātaiaho and the “Phase” approach to assessment of student learning was not finalised in the 2024 school year, the current Statement of Variance must align with the previous Annual Target/Goal for Reading and Writing which was for 70 to 85% of our year 8 students to have achieved a curriculum level of Level of 4B or above for each subject by the end of their year 8 year.**

Te Mātaiaho: Mathematics and statistics

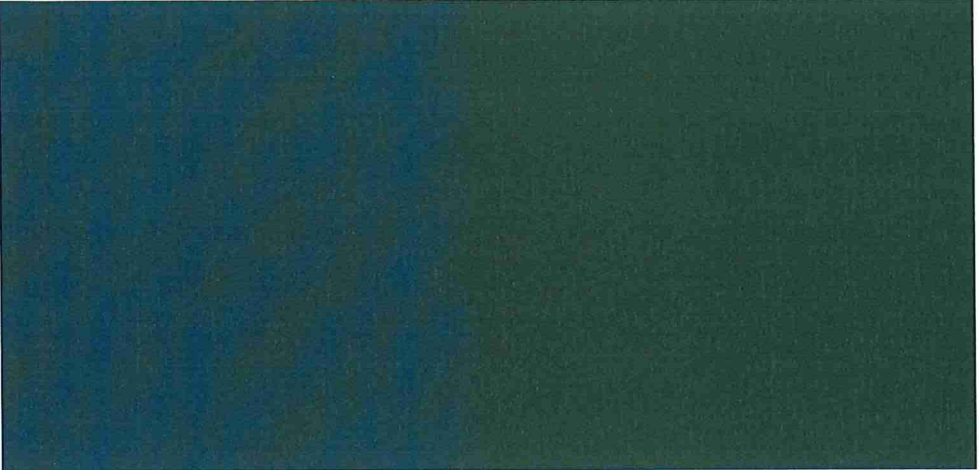
By the end of Year 8, for 70 to 85% of our students to achieve at or above phase 3 in mathematics and statistics. To lift and accelerate the students who have entered school below and well Phase 2 in Te Mātaiaho the refreshed curriculum.

**** Because Te Mātaiaho and the “Phase” approach to assessment of student learning was not finalised in the 2023 school year, the current Statement of Variance must align with the previous Annual Target/Goal for Mathematics which was for 70 to 85% of our year 8 students to have achieved a curriculum level of Level of 4B or above by the end of their year 8 year.**

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<p>Reading</p> <ol style="list-style-type: none"> 1. Learning is connected to the lives of the students in a meaningful way. 2. Each student has a strong voice in their learning. 3. Learning is student focused. 4. Regular feed-back and feed-forward is given to each student orally and in writing (student exercise books). 5. Each student is provided with regular, evidence based purposeful and direct instruction. 6. Each student learns in a stimulating and supportive environment. 7. Every student is made to feel valued. 8. Each student's culture and ethnicity is recognised, valued and they feel included. 9. Each student experiences positive relationships with his/her teacher. 10. Each student is taught all areas of the NZ curriculum. 	<p>At year end:</p> <p>Year 7: a total of 62% of students were at or above expected curriculum level.</p> <p>Year 8: a total of 81% of students were at expected curriculum level.</p> <p>End Year - Year 8 Māori Students:</p> <p>Year 8 Māori students: 76% were at or above expected curriculum level.</p>	<p>The data in this document is based on an overall teacher judgement (OTJ) as to the curriculum level a student has achieved at the end of their school year. The reading OTJ is evidenced by both summative assessments (PAT stanines, Running Records, Structured Literacy levels, asTTle assessments if required) and formative assessment (Teacher observation and anecdotal, workbooks and learning conversations)</p>	<p>The targeted outcomes in reading have been met for Reading with 81% of students leaving the Intermediate at or above where they need to be in terms of a curriculum level.</p> <p>Our year 7 results for reading were 62% of the students at or above and there was good learning progress seen across this cohort.</p> <p>For Maori students, the percentage is 76%. While this is still within the targeted range (70-85%), it remains a concern that Maori students still lag behind all students.</p> <p>Students on the whole have made good gains in their reading over their two-year journey at OIS.</p> <p>A big challenge in accelerating the learning of Maori students is changing their belief in themselves as learners. We often see better progress at year 8 which may suggest that Maori students in particular take time to settle into their school learning and accelerate when they develop a sense of belonging. What we as a school can do is to continually work on the relational aspect of a student's schooling at OIS to ensure Maori students, and in fact all students,</p>	<p>Reading will always remain a focus at OIS - The school has an unrelenting focus on the core areas of literacy and maths and has allocated the first half of each school day as undisturbed learning time in these key subjects.</p> <p>Two of our most experienced classroom teachers continue as Reading WSTs. Their focus in 2025 will be firstly to continue schoolwide PLD around the teaching of reading strategies and secondly, to increase classroom observation of group reading lessons and to ensure reading programmes across the school are robust and that students are being challenged.</p> <p>We continue with 2 supported learning classes (year 7 and year 8) which are made up of students identified as having a range of learning difficulties</p>

<p>11. Each student is achieving and progressing in their learning.</p>			<p>(e.g. dyslexia, auditory processing etc). The teaching in these classes is slowed to a pace the students can cope with the idea of reengaging these students with their learning by building their confidence as learners. The success of these classes in terms of learning progress is seen more at the year 8 level. However, success in terms of increased confidence and ability to make friends and enjoy school again is reported by parents on a consistent basis at year 7.</p>
<p>12. Te Mātaiahō, the refreshed NZ curriculum, is phased in school wide by 2025.</p> <p>Unrelenting focus by all staff, students and parents on high levels of achievement.</p> <p>Entrepreneurial approach to school organisation and culture. Learning that is connected to the students' real world (21st century).</p> <p>e.g.: e-learning</p> <p>All students develop challenging goals to ensure progress.</p> <p>All students are given frequent verbal and written feedback and feed forward on their learning and achievement.</p> <p>Parents receive personalised communication regularly.</p> <p>High expectations by the teacher of all students.</p> <p>Effective learning in every classroom.</p> <p>Regular, direct, purposeful instruction in all curriculum areas.</p> <p>Priority given to literacy and numeracy skills within an integrated programme.</p> <p>All students are valued as individuals and actively involved in their learning and decision making.</p> <p>All students have their culture and ethnicity recognised and valued.</p> <p>Differentiated Professional Learning for</p>		<p>have a feeling of belonging that enhances their ability to learn.</p> <p>When the delivery changes to a collaborative / group style of learning, we appear to have some success. The deficit that needs to be addressed to move these students to a level where they can access the curriculum equitably is too big to achieve in two years. These students have the capacity to be excellent learners. There is no place for deficit thinking in our school.</p> <p>Variance from prior years might also be attributed to Senior Management and Team Leaders discussing curriculum levelling of students in the Intermediate in comparison to levelling at the College. The finding was that most students at year 9 will be learning at level 4 in the curriculum. This in turn meant that students leaving the Intermediate were possibly being levelled higher than they actually were. Teachers at the Intermediate have moderated their reading results to ensure they are better aligned with how the College teachers view the learners arriving with them. The underlying philosophy is to be as accurate as possible when attributing curriculum levels, recognising that there is a substantial quantity of learning to take place across levels 3 and 4 of the curriculum.</p>	<p>We will continue to drive the upskilling of teachers in Structured Literacy to ensure gaps in student learning from the primary schools are identified and addressed. Two Within School teachers will continue to oversee Structured Literacy in the school.</p> <p>The school is also creating an avenue at lunchtimes for academic competitions rather than an emphasis on only sports competitions during this time (e.g. Literacy Quiz). The idea is to offer students who</p>

<p>teachers</p> <p>Teachers actively engaged in independent teacher inquiry and knowledge building.</p> <p>Teacher training through Learning Matters in the Structured Literacy approach to teaching reading - focus on phonics, alphabetic principles and fluency</p> <p>The implementation of multi lit, a programme that struggling readers attend for a daily 30 minute period 1 – 1 with a trained adult for 30 sessions.</p> <p>Three dedicated booster classes will run in 2021 for students below expectation in reading (1) and mathematics (1).</p> <p>A Learning Support Class will be continued in year 7. This class was highly successful in 2020 and caters for low readers and readers with dyslexia.</p> <p>We also have an unrelenting focus on the enhancement of teacher's pedagogical knowledge in the delivery of reading programmes that accelerates the learning of Maori / Pasifika students.</p>		<p>are not sporty, competition tied to House points so their academic strengths are seen to be better valued in the school.</p> <p>Our 2025 plan to enhance the Māori dimension in our school is in five parts and remains consistent with previous years. This applies in Reading, Writing and Mathematics:</p> <p>Our kapahaka students will receive tuition from Matua Takari Reweti. Our intention is for our kapa haka group to participate in the regional kapa haka competitions. It is important for our school to have a face at these competitions.</p> <p>We will participate again in Te Rā Rehia which is our Kāhui Ako Kapa Haka Festival. This is a great showcase of talent in our Kāhui Ako and is well received by the community.</p> <p>Matua Takiri will work with staff to strengthen our culturally responsive pedagogy - Teachers will be</p>
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expected to participate in Te Reo lessons with the students.

We have included student awards (ribbons) in Te Reo, Tikanga, bilingual: sports, academic and other awards with Māori values such as manaakitanga.

We are looking at enhancing our Māori students' self-efficacy, resilience and engagement in their learning through our Poutama group. We also run a Manakura leadership class as part of the Friday academy programmes.

As a school we will identify and closely monitor Māori students and their progress against the New Zealand Curriculum.

Writing				
<div><div><div>1. Learning is connected to the lives of the students in a meaningful way.</div><div>2. Each student has a strong voice in their learning.</div><div>3. Learning is student focused.</div><div>4. Regular feed-back and feed-forward is given to each student orally and in writing (student exercise books).</div><div>5. Each student is provided with regular, evidence based purposeful and direct instruction.</div><div>6. Each student learns in a stimulating and supportive environment.</div><div>7. Every student is made to feel valued.</div><div>8. Each student's culture and ethnicity is recognised, valued and they feel included.</div><div>9. Each student experiences positive relationships with his/her teacher.</div><div>10. Each student is taught all areas of the NZ curriculum.</div><div>11. Each student is achieving and progressing in their learning.</div><div>12. Te Mātaiao, the refreshed NZ curriculum, is phased in school wide by 2025.</div></div></div>	<div>At year end:</div> <div>Year 7: a total of 51% of students were at or above expected curriculum level.</div> <div>Year 8: a total of 69% of students were at expected curriculum level.</div> <div>End Year - Year 8 Māori Students:</div> <div>Year 8 Māori students: 65% were at or above expected curriculum level.</div>	<div>The data in this document is based on an overall teacher judgement (OTJ) as to the curriculum level a student has achieved at the end of their school year. The writing OTJ is evidenced by where the student sits on the year 7 and 8 Writing Rubric, developed by school leaders. The Rubric is aligned with and based on the year 0 - 10 Kāhui Ako Writing Framework. This framework was developed during an extensive period of Professional Development by the Writer's Toolbox facilitators (Dr Ian Hunter) within the Kāhui Ako. Writing has been an area of concern across community schools and this PLD was put in place to upskill teachers on the teaching of writing. The school's Writing Rubric continues to be refined and moderated both within the school and across the Kāhui Ako.</div> <div>Writing snapshots (assessments) are used termly to track progress, however, teachers are able to</div>	<div>The Common Assessment Activities (CAA) is now taken at year 10 at College. Olumoeai College has been a trial school for these assessments which students need to achieve before an NCEA result can be achieved. The College was very pleased with their pass rate for this assessment of writing. This was considerably higher than the National Average. Discussions with writing experts at the College indicate that they are seeing stronger writers coming to the school in year 9 so the feeling is that the PLD the Kāhui Ako schools have undertaken, is now paying dividends.</div> <div>Our school result was a 68% pass rate for All students. This is more aligned to the CAA result for writing and senior management and teachers believe it is a truer representation of writing at the Intermediate. The target of 70-85% has not been achieved but is something teachers are focused on achieving in the current year</div> <div>The writing rubric does not allow teachers to level students at higher levels until they have consistently shown they have mastered certain identified aspects of writing. This removes the subjectivity from the assessment.</div> <div>Writing is a core tool for enabling success across curriculum areas at the College and a student's ability to transfer writing skills to work in other subjects is also taken into account in assessment. Once again, Māori students lag behind All students with a 56% pass rate. This remains a concern.</div>	<div>Writing continues to be a focus in the school as in prior years. The Intermediate works closely with the College AST to ensure the Kāhui Ako Literacy Leaders meet regularly to discuss where writing is at in individual schools and to keep the emphasis on continuing improvement. We are acutely aware that we cannot let the substantial PLD received over a number of years, and the gains made in writing across schools, begin to dissipate. The Writing Rubric continues to be refined by the school and is moderated with the College and Primary schools to ensure flow across schools.</div> <div>It is the intention to look at ways to support our Māori students to improve their writing results. In prior years we have had the ability to use WSTs to provide intervention for Māori boys at year 7 to attempt to engage those struggling with writing.</div> <div>Depending on availability we will look at this option in 2025.</div>

		<p>continually update the rubric across the course of the year.</p> <p>Structured Literacy levels are also used to assess the spelling aspect of writing for the purpose of making a writing OTJ.</p>	<p>The feedback from earlier attempts was that these students responded well to working together in a smaller group with like students at a similar level.</p>

Mathematics

1. Learning is connected to the lives of the students in a meaningful way.
2. Each student has a strong voice in their learning.
3. Learning is student focused.
4. Regular feed-back and feed-forward is given to each student orally and in writing (student exercise books).
5. Each student is provided with regular, evidence based purposeful and direct instruction.
6. Each student learns in a stimulating and supportive environment.
7. Every student is made to feel valued.
8. Each student's culture and ethnicity is recognised, valued and they feel included.
9. Each student experiences positive relationships with his/her teacher.
10. Each student is taught all areas of the NZ curriculum.
11. Each student is achieving and progressing in their learning.
12. Te Mātaiao, the refreshed NZ curriculum, is phased in school wide by 2025.

At year end:			
<p>Year 7: a total of 55% of students were at or above expected curriculum level.</p> <p>Year 8: a total of 78% of students were at expected curriculum level.</p> <p>End Year - Year 8 Māori Students: Year 8 Māori students: 74% were at or above expected curriculum level.</p>	<p>The data in this document is based on an overall teacher judgement (OTJ) as to the curriculum level a student has achieved at the end of their school year. The mathematics OTJ is evidenced by both summative assessments (PAT stanines, Termly Pre and Post-tests in Major Maths areas, asTTie/kan/Gloss assessments if required) and formative assessment (Teacher observation and anecdotal, workbooks and learning conversations)</p>	<p>Results in 2024 are within the targeted outcome bracket or 70-85% at and above the expected curriculum level. The result of 78% is down around 5% from previous years but in the writer's view, is a more accurate reflection of Maths achievement at the intermediate. It is still a very strong result. The 80% mark remains the target.</p> <p>Once again, discussions and moderation with College teachers have confirmed the substantial amount of learning to be achieved across year 7 and 8 in maths and that much of this learning is also focused on at year 9 and into year 10 for a majority of students. In light of this, a student working at mid-level 4 and above by the time they leave Intermediate is a solid mathematician. In prior years, the understanding had been high level 4 and early level 5 so this was a reality check for intermediate teachers.</p> <p>The year 6 CAM Tests (Centre for Assessment and Monitoring) results showed many of our year 7 students arriving at the intermediate struggling with their maths. Lack of basic understanding around place value and security of times tables limits a student's ability to access and achieve in higher maths learning. There also appears to be a variety of maths teaching occurring at Primary schools with some using the Numeracy Project, some Prime Maths and others experimenting with DMIC. We are hoping the new Structured Mathematics Programme will assist in</p>	<p>Maths is very much the focus at OIS and across the Kahui Ako. The AST is a teacher from the Intermediate and we are therefore kept well in touch with new initiatives being introduced to enhance maths programmes across the community of schools. Teachers will receive PLD this year in Structured Mathematics. The Learner First programme provides skills and resources around short engaging maths activities to impart learning but also to act as diagnostic opportunities for teachers. These activities will form part of a weekly teaching programme. In the school, the focus for 2025 will be the 'how' of teaching different areas of mathematics. The refreshed Curriculum uses the words Understand, Know, Do in terms of a sequence as to how students should learn. What we are looking to achieve as a school is for teachers to be able to use the "best" way of teaching each aspect of maths</p>

		<p>bringing some consistency to the teaching of maths across the country.</p> <p>While OIS has an intervention programme in Literacy, there is no equivalent programme in maths. Unfortunately, funding does not stretch to allowing this although thought needs to be had as to how this could be achieved. Past booster maths programmes have reaped benefits for students and this is seen as a missing part of the intervention programme in the school.</p> <p>The school's maths programme is currently undergoing a restructure with the implementation of the Maths No problem Programme and accompanying resources. The use of Mangahigh as a supplement to classroom teaching has continued to be well used by teachers and students alike. This will continue in 2025.</p>	<p>so that the students have the "best" opportunity to "understand". We are also then wanting this to become consistent practice for all teachers - so collaborating as a Team Leader group and at staff meetings around the teaching of maths will be our focus. We hope to build a body of work in the maths area that will serve teachers in the school for years to come. It is likely to be a two-year journey. Senior Management will continue to turn our minds to how we can also provide intervention in maths for those students who need it.</p>
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Evaluation and analysis of the Ōtūmoetai Intermediate school students' progress and achievement

General Comments

At Ōtūmoetai Intermediate, the goal for our teachers is to accelerate student learning and achievement levels over a short space of two years that the students attend our school. The School's Annual Implementation Plan and three yearly Strategic Plan currently set a target range of 80% of students graduating at or above the expected curriculum level in Reading, Writing and Maths by the time they leave us as year 8s. However, it has always been the aim of the school to strive for an 85% and above target. Given that the current Coalition Government has stated that they want to see 80% of New Zealand year 8 students heading to College at or above their expected curriculum level in Reading, Writing and Maths, based on the introduction of Te Mātaiaho (The Refreshed New Zealand Curriculum), it would seem logical to adjust the school's current target settings to 80% in the 2025 year.

In 2025, Ōtūmoetai Intermediate, together with all New Zealand schools, is required to implement the Refreshed Mathematics and Statistics curriculum. The Refreshed English curriculum for years 7 and 8 is required to be implemented in 2026. Falling rates of literacy and numeracy achievement across New Zealand over preceding decades has prompted a review of how the teaching of the core subjects can be better supported in schools. It has also resulted in a directive that Reading, Writing and Mathematics must be taught for at least one hour every day.

At Ōtūmoetai Intermediate, Reading, Writing and Mathematics are already taught daily and this has resulted in strong learning results which are consistently above the national average, as evidenced by our annual school wide achievement data. There is a schoolwide emphasis on teaching the core subjects, particularly during the morning blocks, which are designated as uninterrupted learning time. However, we will need to work through changes needed to give effect to Te Mātaiaho over the coming year. Teachers will need time and support to understand and transition, however, for Reading and Writing in particular, it is likely to be a matter of refining practice rather than a large-scale change.

For Mathematics, an early look at the structured teaching programme and resources supplied to schools means it will be necessary to change the way Mathematics programmes are delivered in the school. Our Kāhui ako schools have applied for and received resources called Maths - No Problem (MNP). It is positive that all Kāhui ako schools have been consistent with choosing this resource. MNP is based on a successful Singaporean model for teaching maths which has seen Singapore sit at the top of the world rankings for maths achievement. The resources and teaching philosophy that underpins them, suggest our teachers are well placed and able to transition to using the MNP programme. However, as the programme relies on a full class teaching approach, until the primary schools have embedded the programme in their schools, we at Ōtūmoetai Intermediate School, will need to decide how we implement the programme at year 7 and 8, at the same time, ensuring the needs of our struggling mathematicians are catered for.

In terms of future reporting on student progress in Reading, Writing and Mathematics, the Ministry of Education requires schools to assess students twice a year (Start and End) using a standardised National Assessment. PATs are one of the nationally accepted assessment tools and Ōtūmoetai Intermediate already tests our students at the start and end of each year using PATs. Six classes in the school will be involved in a national trial of the online PAT writing assessment (AI assessed), which is due to take place at the end of February. Therefore, it is likely school writing progress will end up being assessed using a twice yearly PAT assessment. Reporting student achievement and progress in coming years will be based on a breakdown of the PAT data rather than Overall Teacher Judgement (OTJ) of the curriculum level a student has achieved, as in prior years.

Further to the above, Te Mātaiaho assigns 'Phases' to the journey of a student through their New Zealand school education. The learning that should be achieved in each curriculum area is set out in each Phase. For intermediate school students, (years 7 & 8) most students should be working in Phase 3 and looking to master the learning in that Phase before reaching secondary school. Curriculum levels will no longer exist under this system of assessment. There has yet to be any information from the Ministry of Education about whether or not schools are required to report a student's progress against the phases or indeed how that might be done, if it is required at all. Until that situation changes, Ōtūmoetai Intermediate will only be required to report the start and end of year data for Reading and Maths using PAT data. For writing, we will remain with the old system of curriculum levels until a transition to a national assessment is undertaken.

While schoolwide reporting is undergoing changes, teachers will still use their tracking tools to assess student learning and progress across the course of the year. Work is now needed to align these tracking tools with the phases within Te Mātaiaho. Once again, for this transition, teachers will require time and support over the next few years. Fortunately, we have experienced and successful practitioners in our leadership groups who are capable of guiding and directing our teachers in that regard.

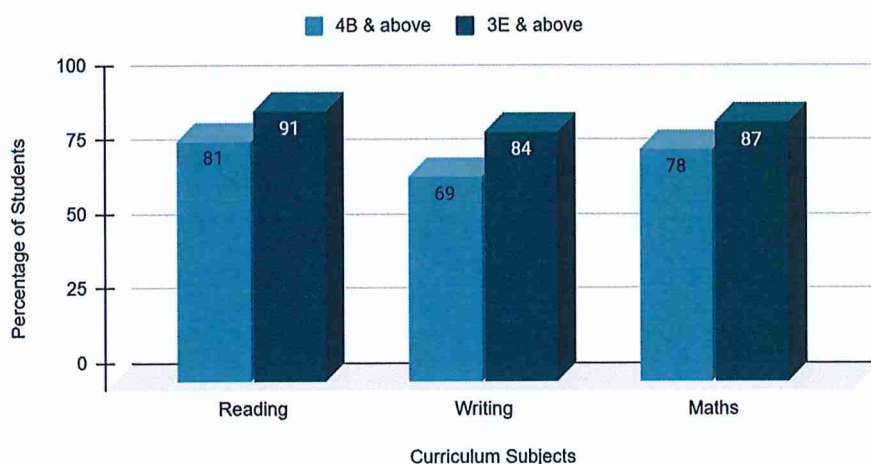
2024 Results

The final OTJ results for our year 8 students in 2024 show that 81% of the students are working at or above level 4 of the curriculum in Reading, 69% in Writing, and 78% in Mathematics. This is a pleasing result. These students are all working in or above level 4 of the curriculum. Conversations with the College have confirmed that a large number of graduating year 8 students will again work in curriculum level 4 at year 9, with the Advanced Learner classes working in level 5. This means all of these graduating students have either met or exceeded learning expectations.

Of the students who have yet to move from level 3 to level 4 while at the Intermediate, the data indicates a large group, in each of the core subjects, sit at the end of level 3 and very close to achieving level 4 results. Taking these students into account, the overall results improve to 91% Reading, 84% in Writing, and 87% Mathematics. These results are shown in the graph below:

The graph below demonstrates the percentage of students that leave us at year 8 'at and above' the expected curriculum level (light blue) - we have also presented data (dark blue) that includes in the total percentage of students who are very close to achieving the expected level i.e. sitting at the end of level 3.

Year 8 Reading Writing Maths - Percentage of students at and above at year end (level 4B+) - then adding Level 3E students

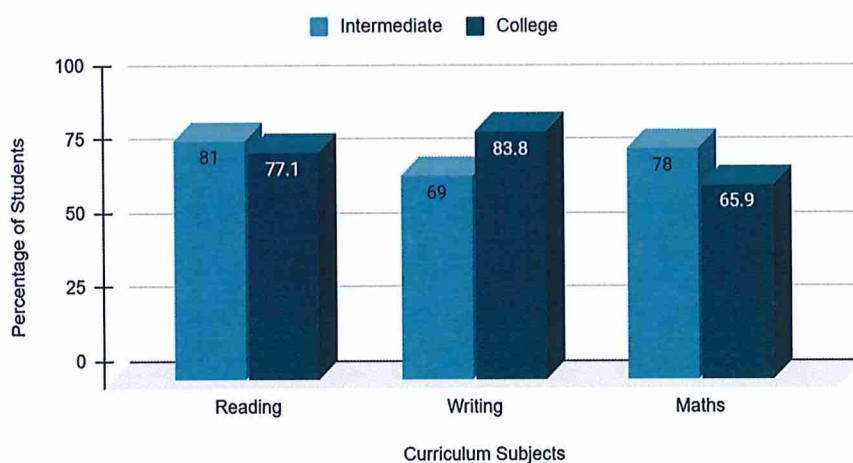


In the writer's view, the assessment data paints a realistic picture of the learning success in the school. Our job as teachers is to improve the results year by year and to not be satisfied with maintaining learning but to accelerate learning over two years.

Ōtūmoetai College Corequisite assessments (CAA)

It is interesting to align our results with the Ōtūmoetai College Corequisite Assessments (CAA) for Reading, Writing and Mathematics from 2024 that the students sit at year 10. These are the pre-assessments that a student needs to pass to enable them to achieve an NCEA result.

2024 Year 8 Reading Writing Maths (light blue) against the College CAA results for Reading Writing Maths (dark blue)



We can see that the reading results between the two schools are closely aligned (81% Intermediate to 77.1% College).

The College writing result, at 83.8%, seems to indicate that many students who are close to moving into level 4 of the curriculum at the end of their year 8 year, are able to cope with and pass the writing CAA in year 10. If this is indeed the case, it is an excellent reflection of the hard work that has gone into lifting writing ability within the Kāhui ako over the last 7-8 years. A CAA College pass rate of 83.8% in writing is well above the national average.

The mathematics comparison is interesting as it shows a marked drop in the pass rate at the CAA level at 65.9% from 78% at and above leaving Ōtūmoetai Intermediate. This comparison will require some discussions with the Ōtūmoetai College teachers to assess what aspects of mathematics the students are struggling with at year 10 and for Ōtūmoetai Intermediate to address some of those areas of learning. Previous discussions have indicated that students at College struggle to apply mathematics learning in real life situations and this may still be a 'work-on' for us. Algebraic thinking is another area of mathematics in which students have struggled in the past.

In 2025, primary schools across the country are implementing the Refreshed Mathematics and Statistics Curriculum and are beginning to upskill teachers on how to use the associated, curriculum aligned, mathematics resources provided. There is a substantial amount of work to be done over the next few years to adjust mathematics programmes in the school using the new resources provided. We must ensure that teachers are given the support they need to do this. Ultimately, we would hope that these changes have a positive impact on mathematics learning, not only in our Kāhui ako, but across New Zealand.

Entry and Exit CAM Results - (Centre for Assessment and Monitoring (CAM) at Canterbury University)

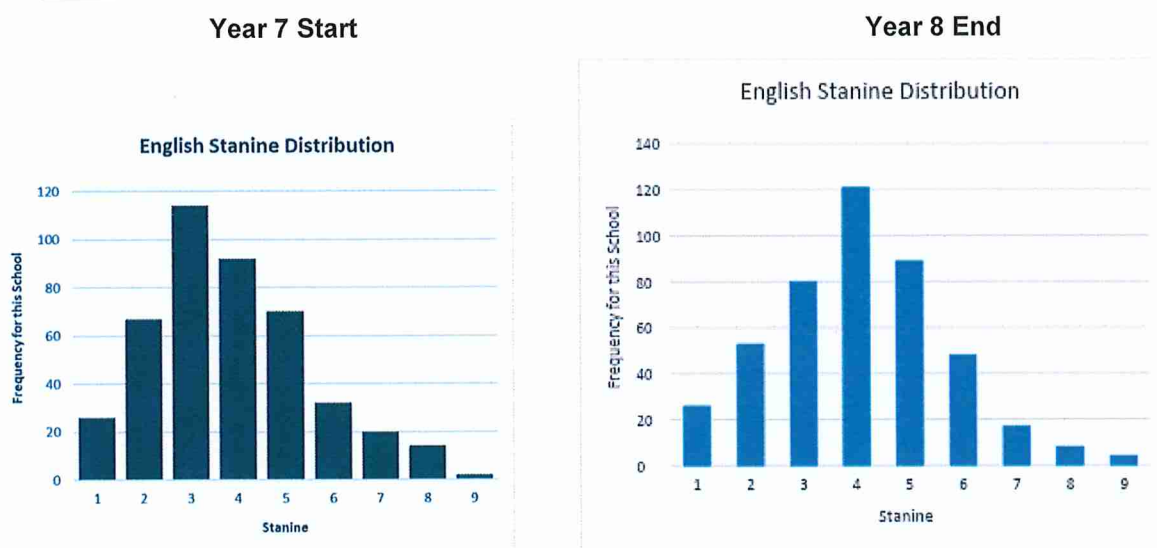
All incoming year 6 students sit English and Mathematics assessments provided by the Centre for Assessment and Monitoring (CAM) at Canterbury University. Our year 8 students sit CAM assessments at the end of the year 8 year to supply learning data for our Ōtūmoetai College colleagues.

'These assessments are timed assessments and they are not designed for the students to finish the tests. The assessments do give information on the speed at which the students answer as well as the accuracy of their answers. These results are more useful than the stanine results - for example, a student might process slowly and answer fewer questions, but be accurate with the questions answered. Their stanine might be low as a result but their accuracy scores high.'

A significant number of year 6 students enter our school as year 7s still struggling with their Reading, Writing and Mathematics. Some indication of the strength of the incoming year 6 cohort in any given year is given by the CAM data although the stanine results are only part of the picture for the cohort. However, it does, to a degree, dictate how close Ōtūmoetai Intermediate can get to achieving its learning targets over the two years the students are with us.

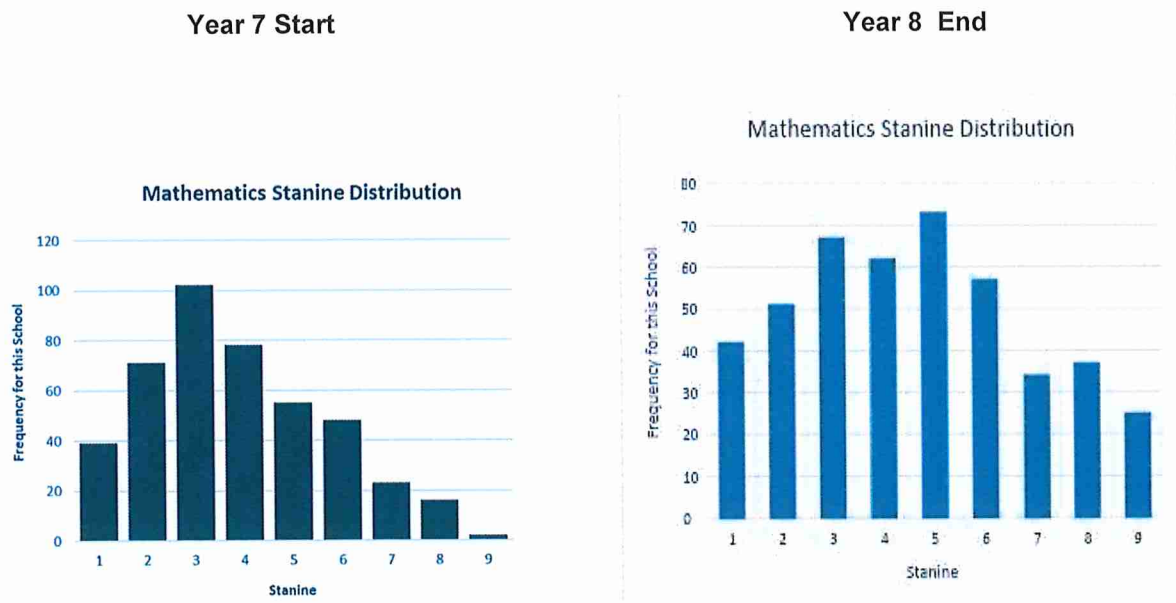
The 2024 exiting year 8s arrived with us at the start of 2023 and the graphs below show their CAM results entering our school as year 7s and then their CAM results exiting as year 8s.

English - Incoming Year 6 CAM results 2023 to Exiting Year 8 in 2024



Results indicate a shift from the lower stanines for the incoming year 6 students to a more even 'bell' curve by the time they exit the school as year 8s.

Mathematics - Incoming Year 6 CAM results 2023 to Exiting Year 8 in 2024

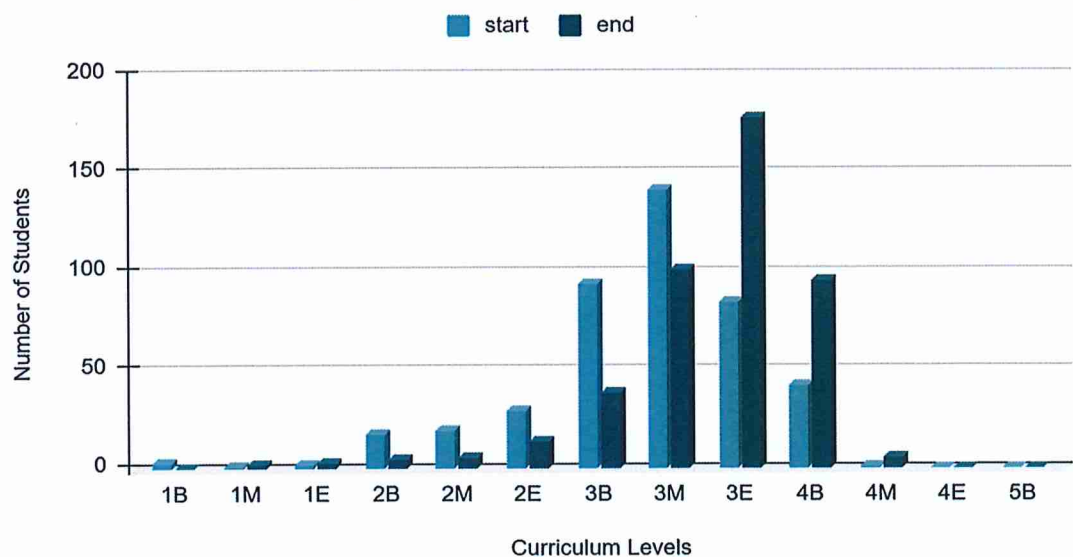


Results indicate a shift towards the higher stanines for the exiting year 8s, however the spread still indicates a high percentage of students remain in the lower stanines (1, 2 and 3).

2024 Reading Data

Year 7 OTJ Results

2024 Year 7 Reading results - start to end

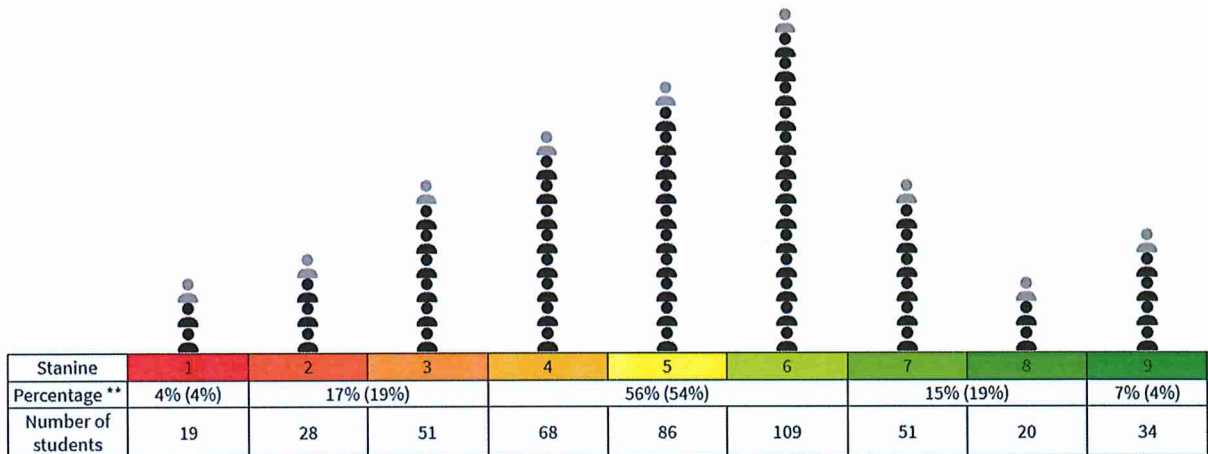


As our Year 7 students finish their first year at the Intermediate, the OTJ (Overall Teacher Judgement) data shows **62%** of those students are at or above the expected curriculum level (3E and above) for Reading at the end of the year.

Year 7 End of Year PAT result

PAI Comprehension Test 4

Number of Students (Completed)	Mean Stanine
466 / 466	5.2 (5)*

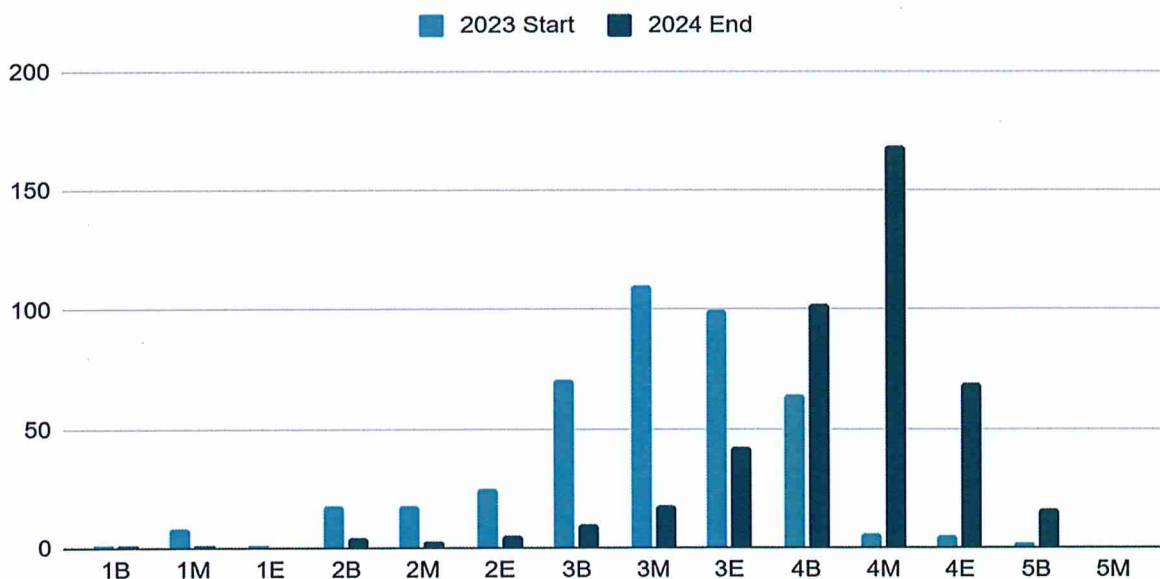


Stanine Distribution (● = 8 student)

The End of Year PAT test showed **78%** (OTJs suggest 62%) of students sitting at stanine 4 and above which is at and above the expected curriculum level. This is just one test, and teachers have assessed students' overall reading work across the course of the year when making their judgements about the level of a student's reading ability.

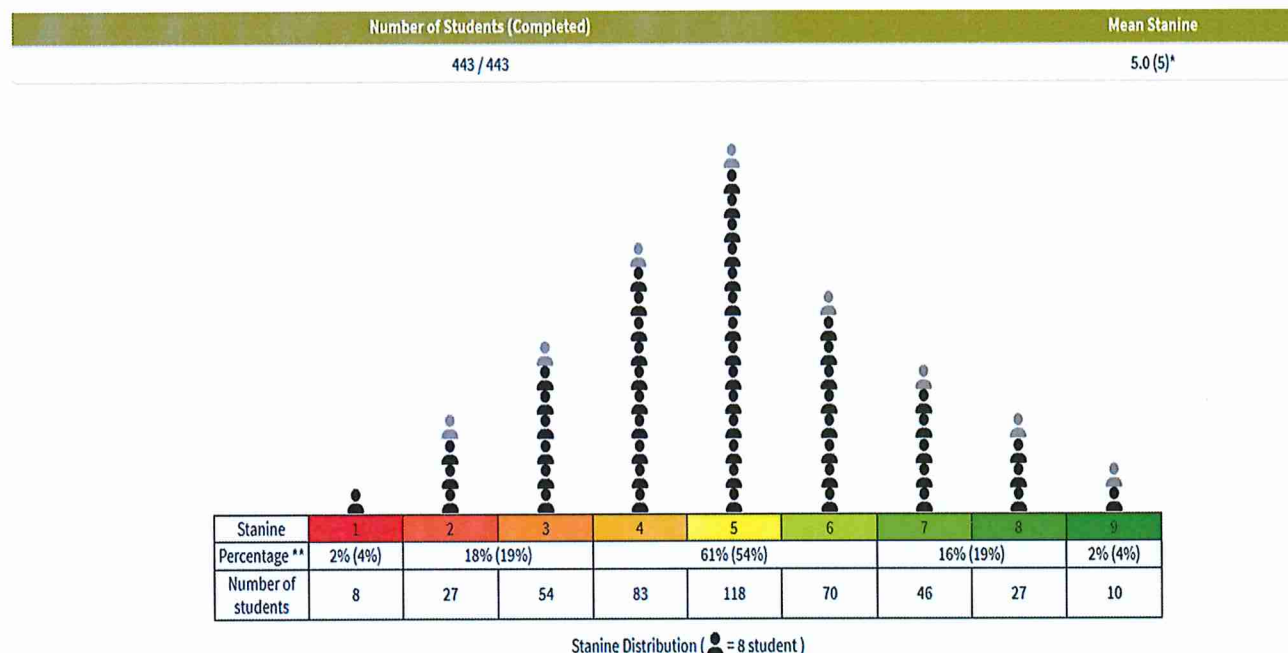
Year 8 OTJ Results

2024 Year 8 Reading Results- Start to End



As our Year 8 students graduate from school, the OTJ data shows **81%** of those students are at or above the expected curriculum level (4B and above) for Reading at the end of the year.

Year 8 End of Year PAT result



The Term 4 Reading PAT result shows that **79%** of students at year 8 achieved at or above their expected curriculum level at the end of the year. This percentage shows a reasonable alignment with the overall teacher judgements of 81%.

Reading Data for Exiting year 8s from Term 1 2023 to Term 4 2024

Students <i>(Does not include International students or students enrolled after data inputted) 2023 - 2024 cohort</i>	OIS Aspirational Target for students operating AT or ABOVE 85% at or above	Number of students actually operating AT or ABOVE	Commentary Aspirational 85% Range 70 - 85%
All Students Term 1 2023 = 429 As year 7s Term 4 2024 = 438 As year 8s	85% Expectation = 365 85% Expectation = 372	Term 1 2023 = 287 (67%) Term 4 2024 = 355 (81%)	At the start of year 7 we needed to move 78 students to reach our 85% aspirational target There were 17 students left to move in term 4 2024 to reach our aspirational 85% target but the 81% result is within the 70-85% range

Term 4 2024 Breakdown All Students Boys - 207 Girls - 231 ----- Total - 438	85% Expectation = 176 85% Expectation = 196 Total - 372	Currently = 165 (80%) Currently = 190 (82%) Total - 355 (81%)	42 Boys are still below at the end of year 8 41 Girls are still below at the end of year 8 83 students in total
Term 4 2024 Breakdown Māori Students Boys - 41 Girls - 56 ----- Total - 97	85% Expectation = 35 85% Expectation = 48 Total - 83	Currently = 29 (71%) Currently = 45 (80%) Total - 74 (76%)	12 Boys are still below at the end of year 8 11 Girls are still below at the end of year 8 23 students in total
Term 4 2024 Breakdown Pasifika Students Boys - 9 Girls - 9 ----- Total - 18	85% Expectation = 8 85% Expectation = 8 Total - 16	Currently = 4 (44%) Currently = 5 (56%) Total - 9 (50%)	5 Boys are still below at the end of year 8 4 Girls are still below at the end of year 8 9 students in total

The breakdown shows that there were 142 year 7 students at the start of 2023 who were below their expected curriculum level in Reading. After 2 years at the Intermediate, this number had reduced to 83 students, being the year 8 students leaving us and still below their expected curriculum level in Reading.

There is little difference between the percentage of boys (20%) and girls (18%) that make up the 83 students.

Māori Students make up 22% of All Students, however, Māori students make up 27% of the students who are below their expected curriculum level in Reading (23 out of 83 students). Of these students, there is a higher percentage of Māori boys that are struggling with Reading while the Māori girls' results are in line with all students.

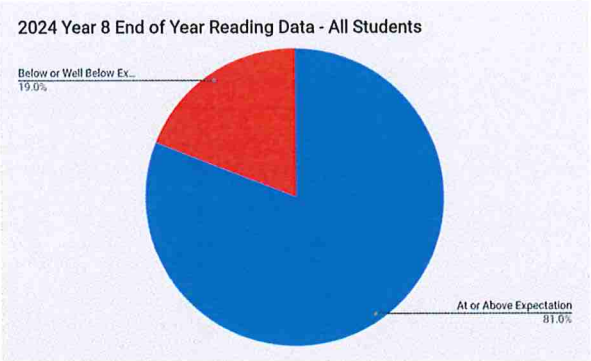
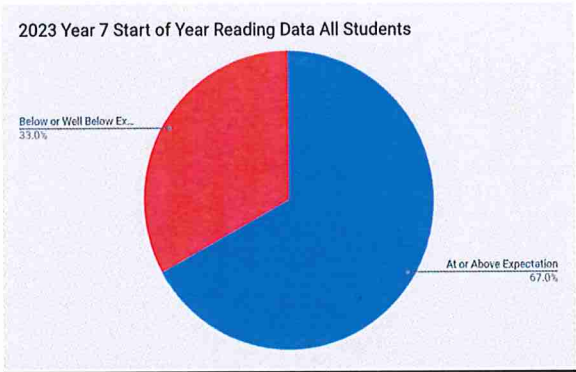
Half of our 18 Pasifika students (9 students) are below their expected curriculum level in Reading at the end of 2024. Five of the students are boys and 4 are girls.

2023/2024 Cohort of Students

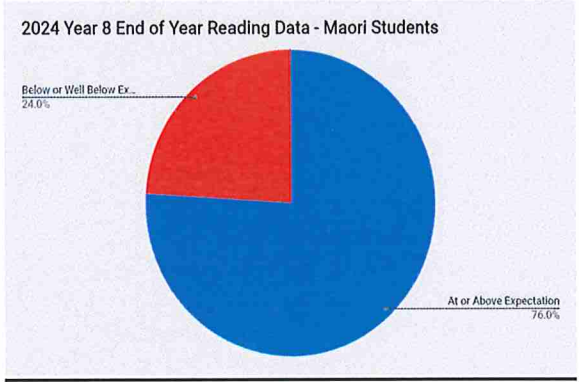
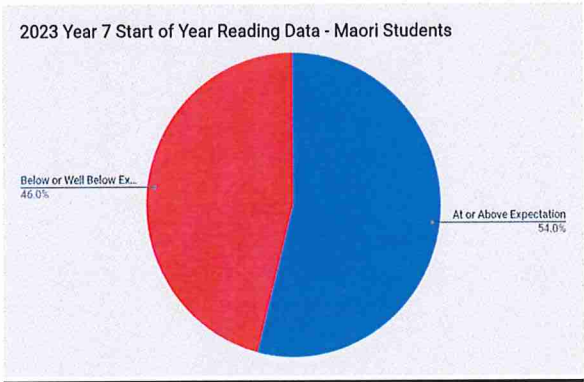
Start Term 1 2023

End Term 4 2024

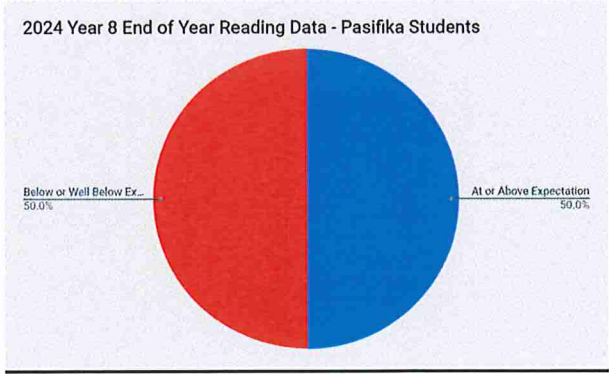
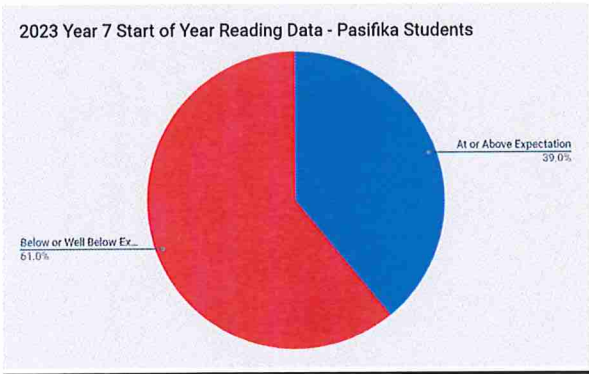
All Students



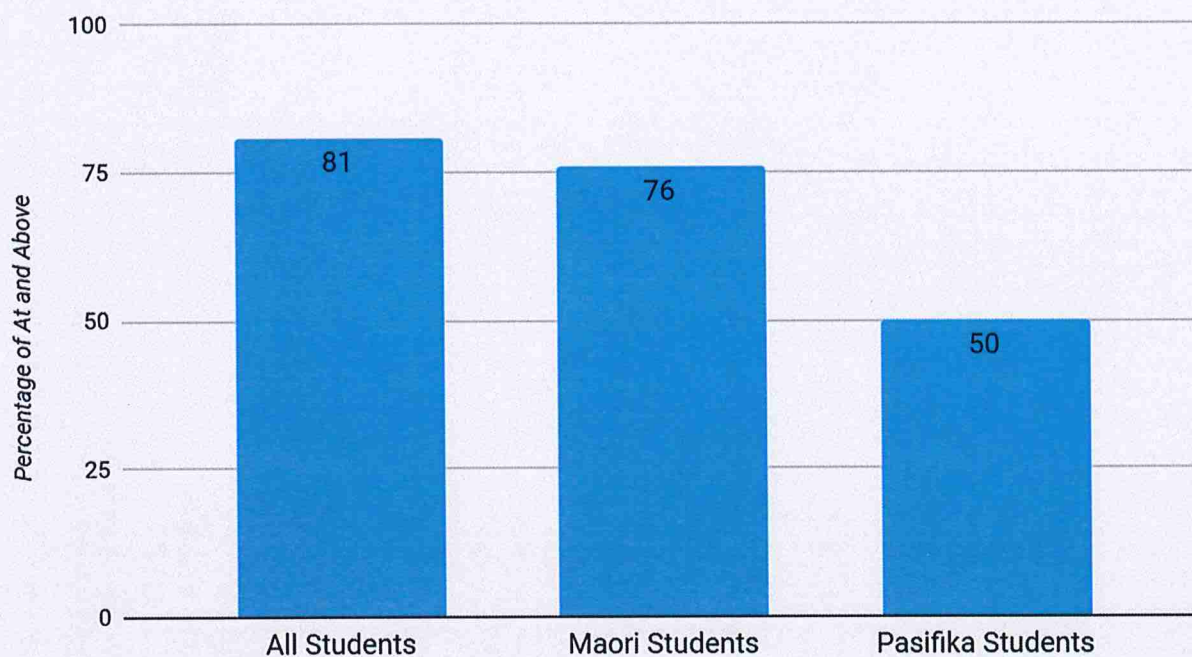
Māori Students



Pasifika Students



2024 Year 8 Students At and Above Expectation in Reading

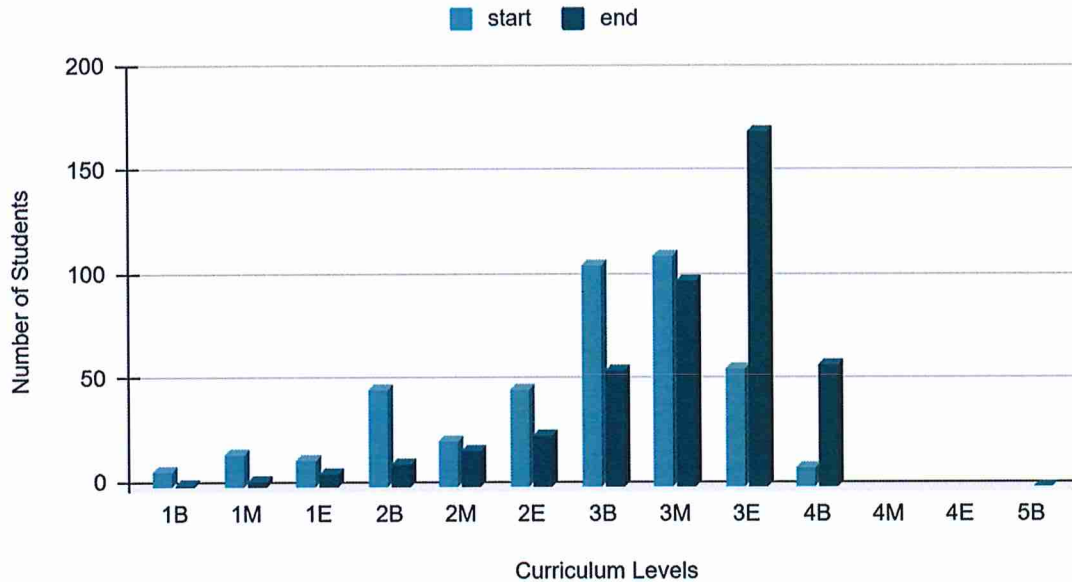


Comparison of All Students to Maori Students and Pasifika Students

2024 Writing Data

Year 7 OTJ Results

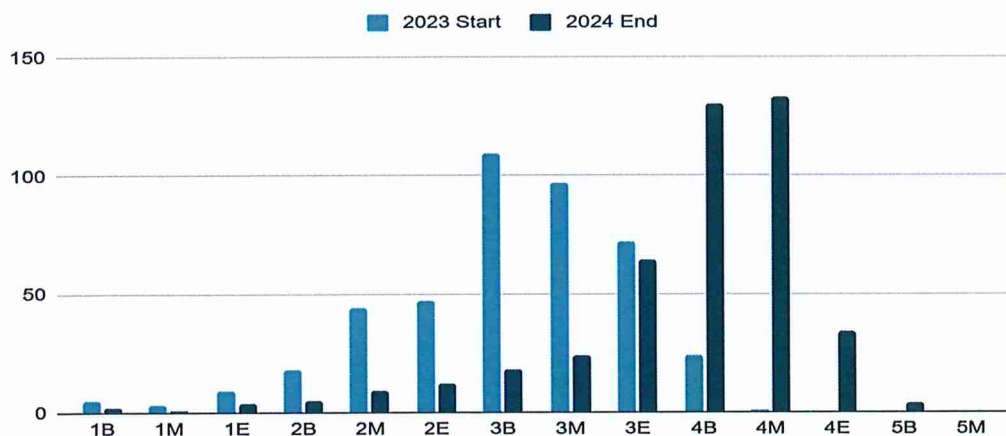
2024 Year 7 Writing results - start to end



As our Year 7 students finish their first year at the Intermediate, the data shows **51%** of those students are at or above the expected curriculum level (3E and above) for Writing at the end of the year.

Year 8 OTJ Results

2024 Year 8 Writing Results- Start to End



As the year 8 students graduate from our school, school wide data shows **69%** are achieving at or above expectation in Writing (4B and above).

Writing Data for Exiting year 8s from Term 1 2023 to Term 4 2024

Students <i>(Does not include International students or students enrolled after data inputted)</i> 2023 - 2024 cohort	OIS Aspirational Target for students operating AT or ABOVE 85% at or above	Number of students actually operating AT or ABOVE	Commentary Aspirational 85% Range 70 - 85%
All Students Term 1 2023 = 429 As year 7s Term 4 2024 = 438 As year 8s	85% Expectation = 365 85% Expectation = 372	Term 1 2023 = 194 (46%) Term 4 2024 = 302 (69%)	At the start of year 7 we needed to move 171 students to reach our 85% aspirational target There were 70 students left to move in term 4 2024 to reach our aspirational 85% target. The 69% result is not within the 70-85% range
Term 4 2024 Breakdown All Students Boys - 207 Girls - 231 ----- Total - 438	85% Expectation = 176 85% Expectation = 196 Total - 372	Currently = 127 (61%) Currently = 175 (76%) Total - 302 (69%)	80 Boys are still below at the end of year 8 56 Girls are still below at the end of year 8 136 students in total
Term 4 2024 Breakdown Māori Students Boys - 41 Girls - 56 ----- Total - 97	85% Expectation = 35 85% Expectation = 48 Total - 83	Currently = 24 (59%) Currently = 39 (70%) Total - 63 (65%)	17 Boys are still below at the end of year 8 17 Girls are still below at the end of year 8 34 students in total
Term 4 2024 Breakdown Pasifika Students Boys - 9 Girls - 9 ----- Total - 18	85% Expectation = 8 85% Expectation = 8 Total - 16	Currently = 2 (22%) Currently = 4 (44%) Total - 6 (33%)	7 Boys are still below at the end of year 8 5 Girls are still below at the end of year 8 12 students in total

The breakdown shows that there were 235 year 7 students at the start of 2023 who were regarded as below their expected curriculum level in Writing. After 2 years at the Intermediate, this number had reduced to 136 students, being the year 8 students leaving us and still below their expected curriculum level in Writing.

Overall, boys are struggling to make the same gains as girls with only 61% of the boys At or Above their expected curriculum level compared to 76% of the girls. This means 39% of All boys are leaving the Intermediate below their expected curriculum level in Writing.

As with our Reading data, Māori Students make up 22% of All Students in number, however, Māori students make up 25% of All Students who are below their expected curriculum level in Reading (34 out of 136 students). The gap is slightly less in Writing than it is in Reading (25% compared to 27%). Not surprisingly, 41% of Māori boys are still below their expected curriculum level for Writing when they leave the Intermediate. This is in line with all boys and an area that needs to be a focus again in 2025.

However, as stated earlier, the students appear to be coping well with the College CAA for Writing at Year 10 and feedback from the College AST is the writing ability they are seeing coming through to year 9 is improving. The introduction of a National Assessment for Writing in the coming years will be an interesting gauge of how well writing is being taught in our Kāhui ako.

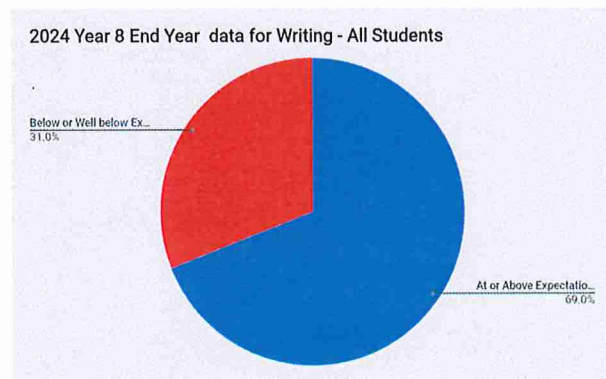
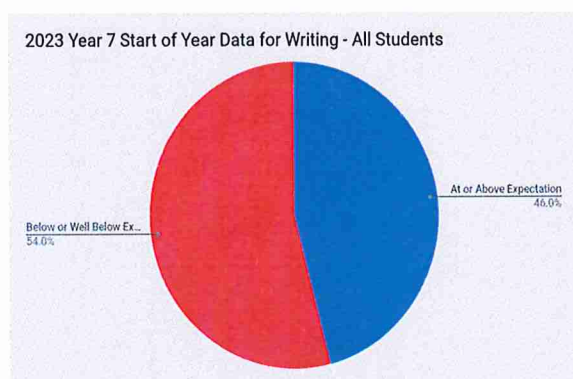
Twelve of our Eighteen year 8 Pasifika students are below their expected curriculum level in Writing at the end of 2024. Seven of the students are boys and 5 are girls. Again, this result is concerning and we will need to focus on our Pasifika Students' writing in 2025.

2023/2024 Cohort of Students

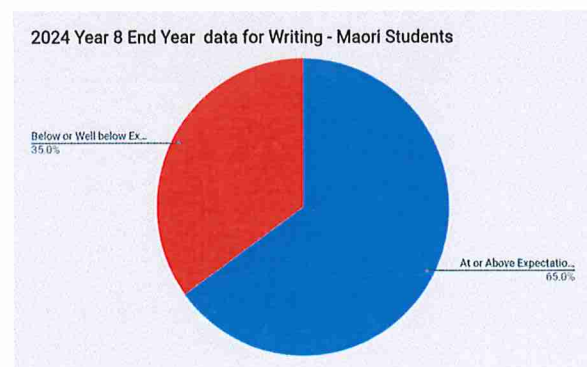
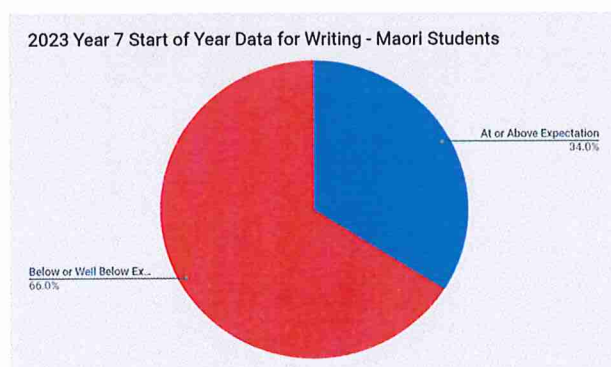
Start Term 1 2023

End Term 4 2024

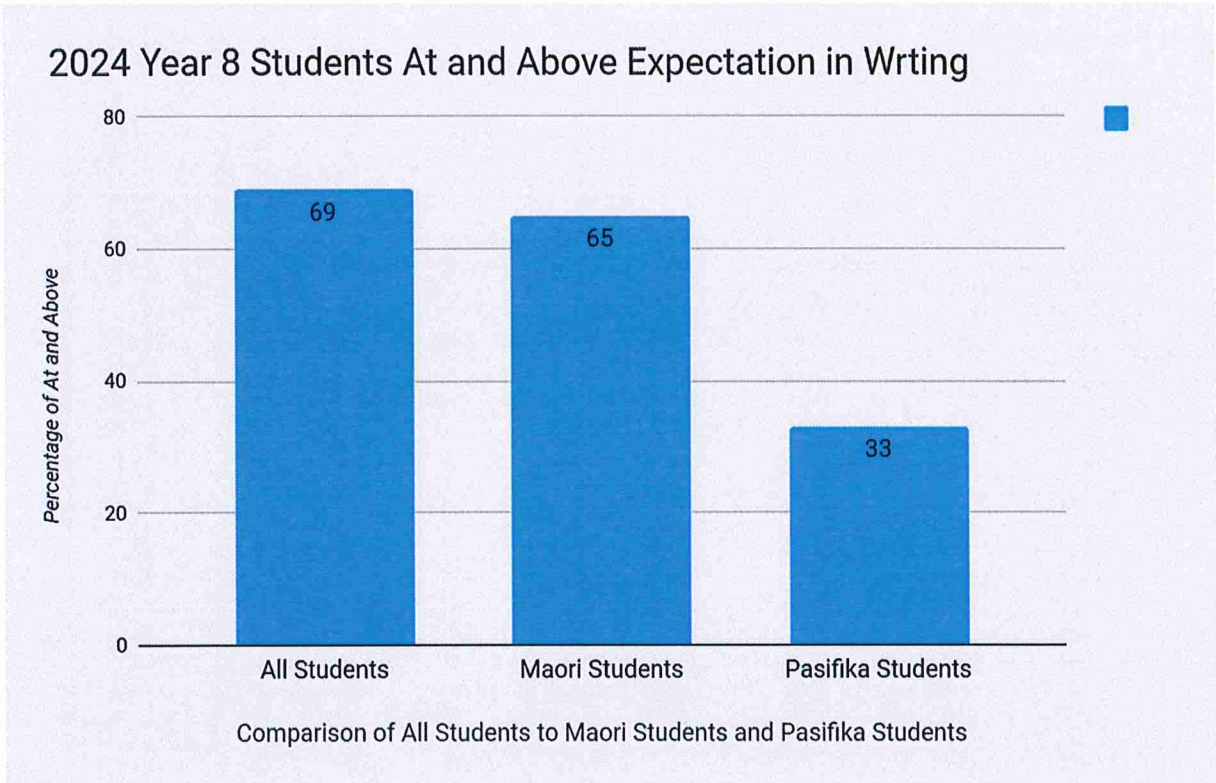
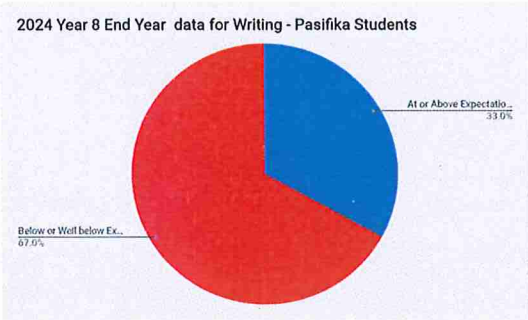
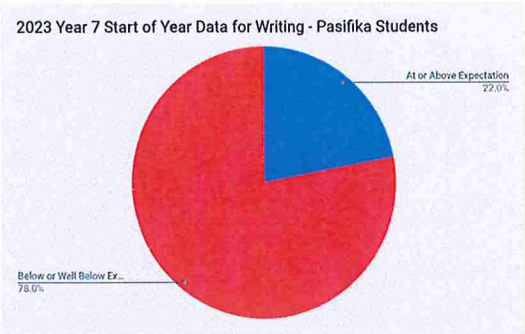
All Students



Māori Students



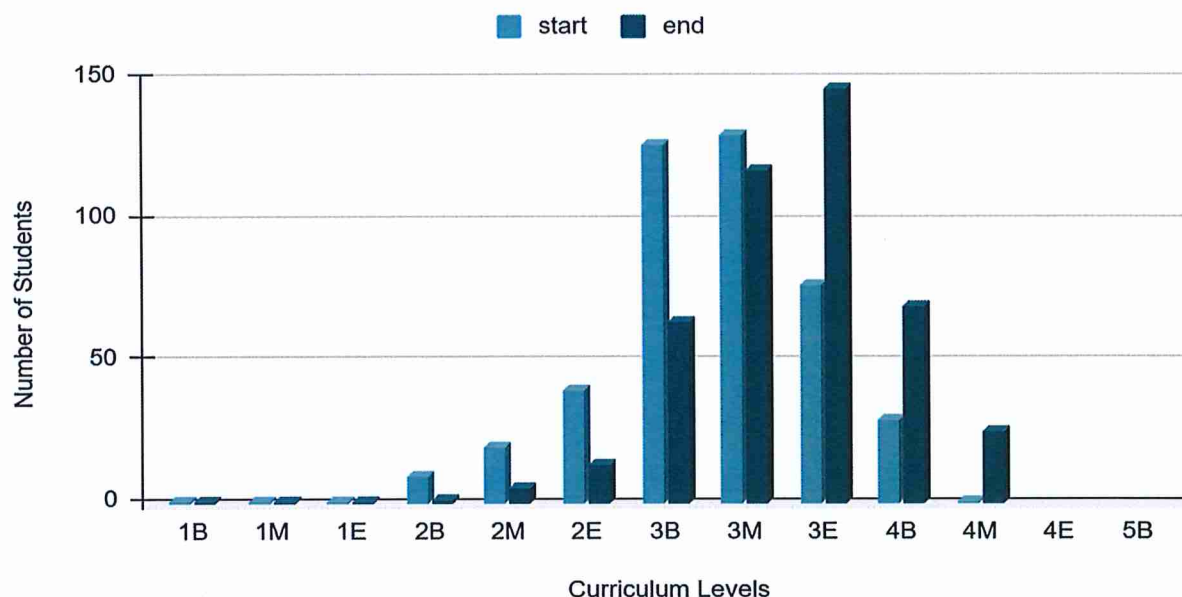
Pasifika Students



2024 Maths Data

Year 7 OTJ Results

2024 Year 7 Maths results - start to end

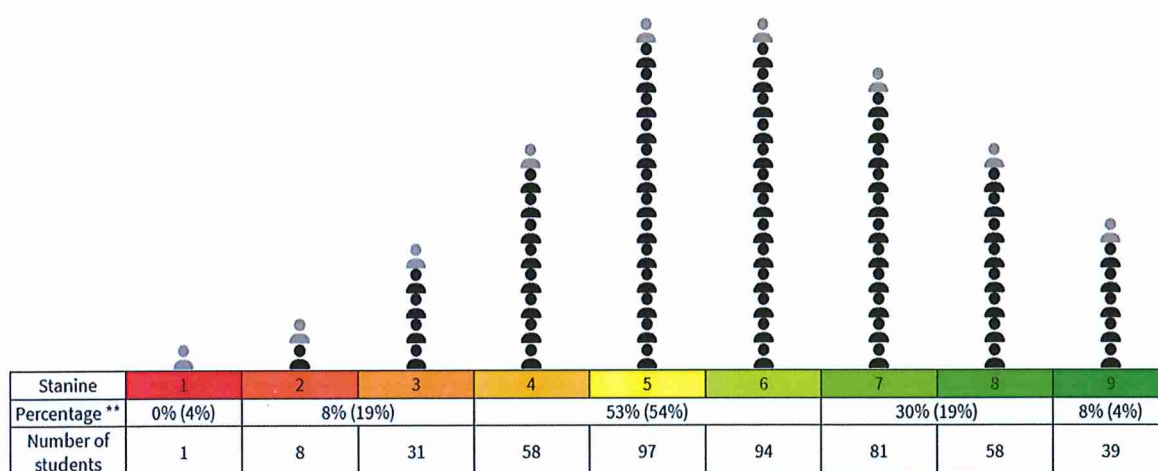


As our Year 7 students finish their first year at the Intermediate, the OTJ data shows **55%** of those students are at or above the expected curriculum level (3E and above) for Maths at the end of the year. This is substantially lower than this cohort's PAT result shown below.

Year 7 End of Year PAT result

PAT Pāngarau Test 4

Number of Students (Completed)	Mean Stanine
467 / 467	5.9 (5)*



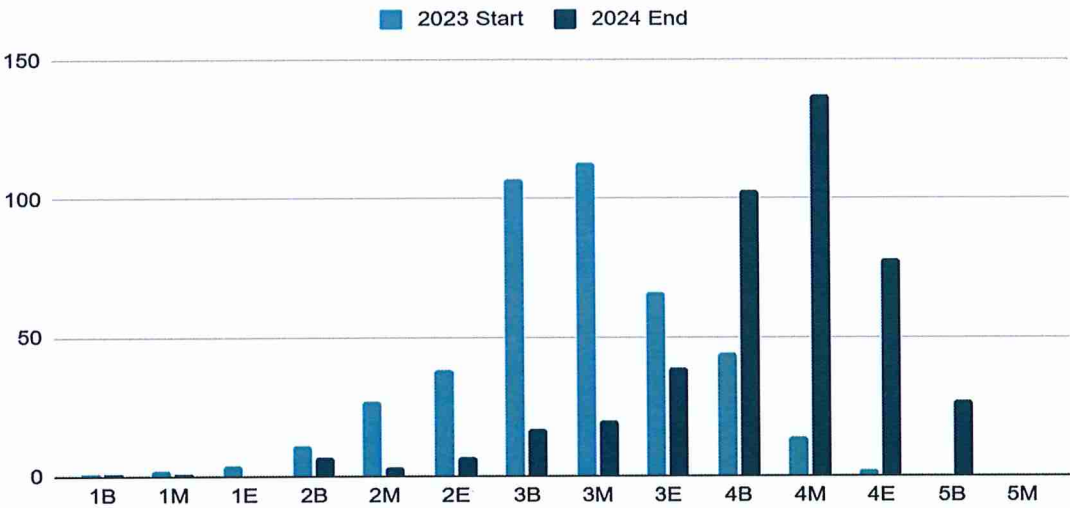
Stanine Distribution (● = 7 student)

The Year 7 End of year PAT data paints a different picture than the OTJ data. This is of concern and requires investigation. While the PAT is a one off test, the discrepancy OTJ - 55% to PAT - **91%** is

too large a percentage to accurately describe this cohort. 91% At and Above expected curriculum level for maths at the end of year 7 is unlikely to be accurate. This will be followed up with NZCER Assist. It may also mean that our teachers are struggling to accurately assess their students' maths ability throughout the year. Given we are about to embark on a comprehensive overhaul of the school maths programmes, accurate assessment will feature highly in the PLD during the year.

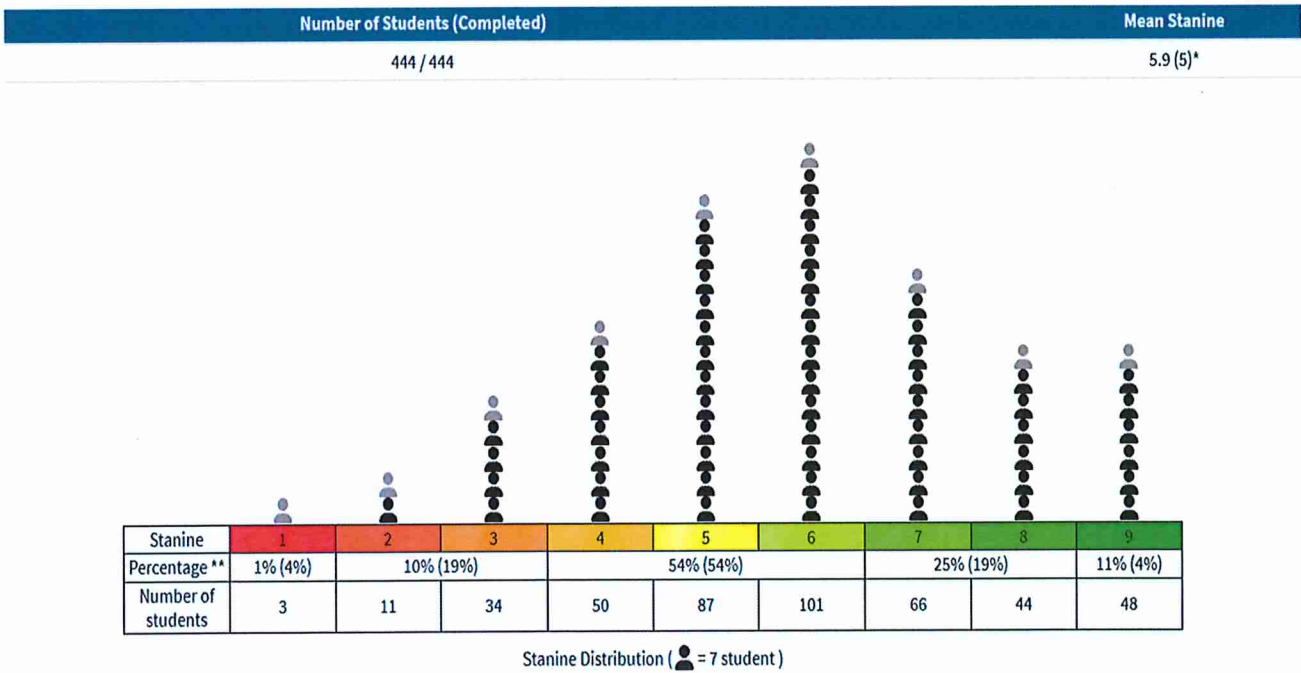
Year 8 OTJ Results

2024 Year 8 Maths Results- Start to End



As the year 8 students graduate from our school, our school wide data shows **78%** are achieving at or above expectation in Mathematics.

Year 8 End of Year PAT result



The Term 4 Maths PAT result for year 8 students shows that **89%** of students at year 8 achieved at or above their expected curriculum level at the end of the year (stanine 4-9). This percentage is 11% higher than the reported teacher judgements of 78% and indicates teachers have a focus on formative assessment when making their overall teacher judgements. As a standardised National Assessment, this remains a strong result for our year 8 students in Maths. It will be interesting to see how this year 8 cohort performs in the CAA maths assessment at College in 2 year's time.

Maths Results for Exiting year 8s from Term 1 2023 to Term 4 2024

Students <i>(Does not include International students or students enrolled after data inputted)</i> 2023 - 2024 cohort	OIS Aspirational Target for students operating AT or ABOVE 85% at or above	Number of students actually operating AT or ABOVE	Commentary Aspirational 85% Range 70 - 85%
All Students Term 1 2023 = 429 As year 7s Term 4 2024 = 438 As year 8s	85% Expectation = 365 85% Expectation = 372	Term 1 2023 = 239 (56%) Term 4 2024 = 345 (78%)	At the start of year 7 we needed to move 126 students to reach our 85% aspirational target There were 27 students left to move in term 4 2024 to reach our aspirational 85% target. The 78% result is within the 70-85% range
Term 4 2024 Breakdown All Students Boys - 207 Girls - 231 ----- Total - 438	85% Expectation = 176 85% Expectation = 196 Total - 372	Currently = 167 (80%) Currently = 178 (77%) Total - 345 (78%)	40 Boys are still below at the end of year 8 53 Girls are still below at the end of year 8 93 students in total
Term 4 2024 Breakdown Māori Students Boys - 41 Girls - 56 ----- Total - 97	85% Expectation = 35 85% Expectation = 48 Total - 83	Currently = 33 (80%) Currently = 39 (70%) Total - 72 (74%)	8 Boys are still below at the end of year 8 17 Girls are still below at the end of year 8 25 students in total
Term 4 2024 Breakdown Pasifika Students Boys - 9 Girls - 9 ----- Total - 18	85% Expectation = 8 85% Expectation = 8 Total - 16	Currently = 5 (56%) Currently = 5 (56%) Total - 10 (56%)	4 Boys are still below at the end of year 8 4 Girls are still below at the end of year 8 8 students in total

The breakdown shows that there were 190 year 7 students at the start of 2023 who were regarded as below their expected curriculum level in Maths. After 2 years at the Intermediate, this number had reduced to 93 students, being the year 8 students leaving us and still below their expected curriculum level in Maths.

Overall, girls are slightly lower than boys in Maths which is a general trend from year to year. 80% of boys head to College At or Above their expected curriculum level in Maths and 77% of girls.

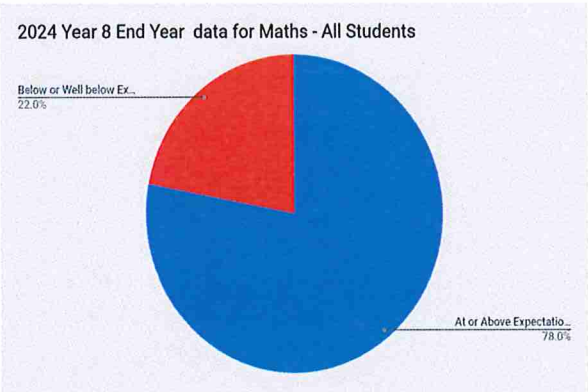
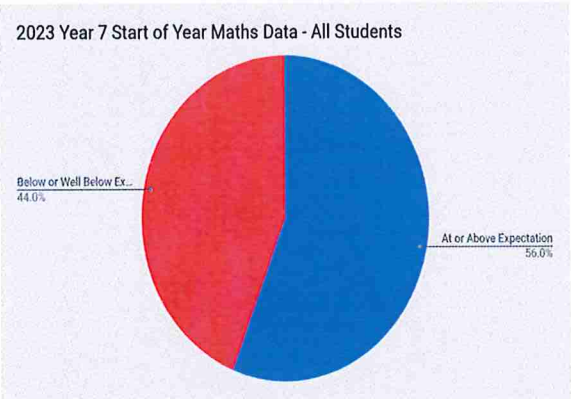
Māori Students make up 22% of All Students in number, however, Māori students make up 27% of All Students who are below their expected curriculum level in Maths (25 out of 93 students). The gap is similar for Writing and Reading (25% and 27% respectively). The data is more positive for Maori boys than Māori girls with 8 Māori boys still below compared to 17 Māori girls.

2023/2024 Cohort of Students

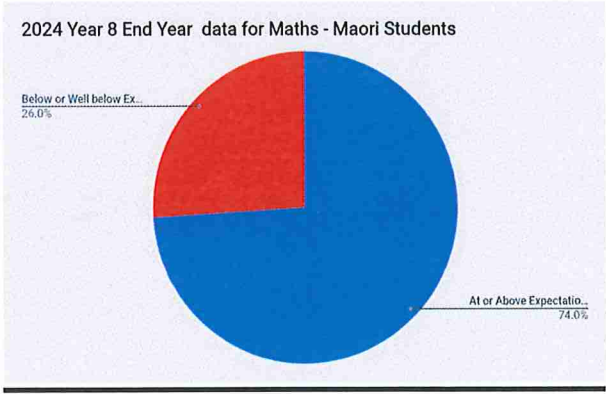
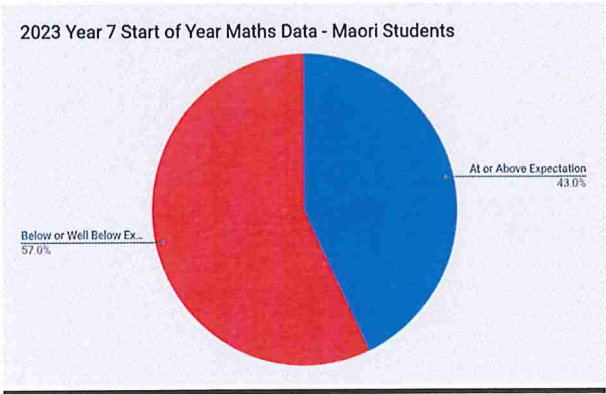
Start Term 1 2023

End Term 4 2024

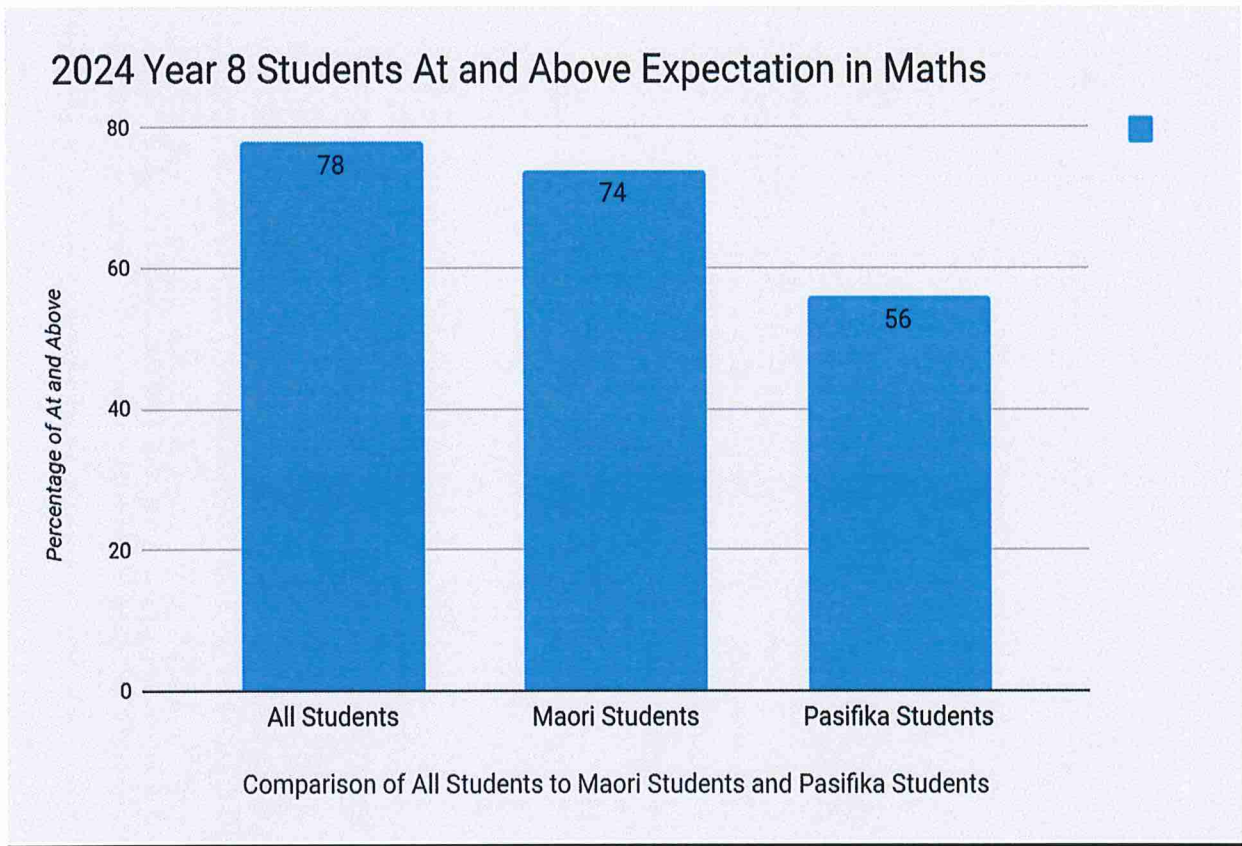
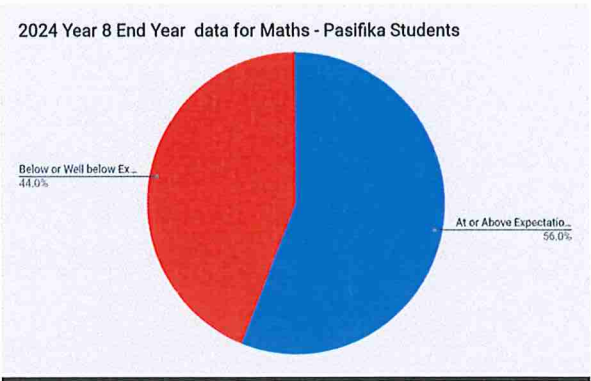
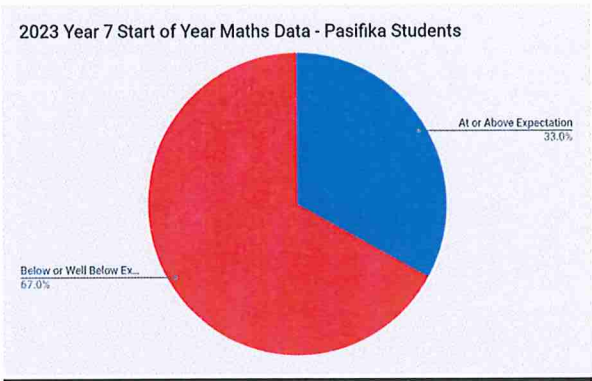
All Students



Māori Students



Pasifika Students



Commentary: Summary of learning analysis

The student data shows that it has been a good year of learning for the majority of our students at Ōtūmoetai Intermediate school. The philosophy of the school is to always push harder and to challenge the students to achieve at a higher level. Teachers are committed to improving and refining practice and work collaboratively to create the most effective learning programmes for students.

Reading results are reasonably stable across multiple years with around 80% of students heading off to Otumoetai College with a solid base in this subject. The year's CAA result of a 77% pass rate supports this.

Teachers at the Intermediate 'mark hard' when it comes to writing but Otumoetai College results show that the work that has been done to lift writing ability in the Kāhui ako over a number of years is paying dividends with an excellent pass rate in the writing CAA.

There is some concern by the writer that teachers have struggled to assess the ability of their students in Mathematics (particularly at year 7). This matter will be discussed and addressed by the leadership team early this year. There are considerable changes being introduced to mathematics programmes this year with a refreshed Mathematics and Statistics curriculum together with a raft of new resources (Maths – No Problem textbooks and workbooks). Assessment based on these new tools, that are aligned to the refreshed curriculum, will hopefully assist with what is perceived to be a current assessment issue.

Structured Literacy Spelling programmes are now taking place on a daily basis across the school and the data shows there has been substantial improvement in students' spelling over the last three years. Thirteen of our teachers are involved in a PLD programme for Structured Literacy at the start of 2025.

Author: Richard Smith
Deputy Principal: Curriculum and Learning

How will our targets and actions give effect to Te Tiriti o Waitangi:

Regulation 9(1)(g)

To determine how Ōtūmoetai Intermediate School's targets and actions can give effect to Te Tiriti o Waitangi, it is essential to understand the principles of the treaty and how they apply to our educational context. The key principles of the treaty are: partnership, participation and protection. Here is how the school's targets and actions align with these principles:

- 1. partnership:**
 - Establishment of meaningful relationships with local iwi and whanau to ensure that the Māori perspective is integrated into the school's decision – making processes.
 - Collaborate with iwi education managers, kaumatua and Māori educators to co-design curriculum and teaching methods that reflect Māori culture, history and values.
 - Involve Māori representatives in governance or advisory roles within the school. Such as the employment of a kaiarahi | te reo as a cultural advisor.
- 2. Participation:**
 - Encouraging Māori students to actively participate in all aspects of school life, including academic, cultural and sporting activities.
 - Offer Te Reo Māori language instruction, cultural programmes and resources to support Māori students' cultural identity and participation in Māori tikanga.
 - Promote Māori representation in student leadership roles and decision – making processes, ensuring their voices are heard and valued.
- 3. Protection:**
 - Developing policies and practices that protect and promote the unique cultural identity and heritage of Māori students and staff.
 - Create a safe and inclusive environment that addresses and actively works to eliminate racism, discrimination and bias within the school community.
 - Provide support for Māori to address any educational disparities and ensure they have equal access to opportunities and resources.
- 4. Data and Accountability:**
 - Regularly collect and analyse data on Māori student achievement and well-being to identify disparities and areas for improvement.
 - Set specific targets for improving the educational outcomes of Māori students and regularly report on progress.
- 5. Curriculum and Pedagogy:**
 - Integrate Māori perspectives, knowledge and cultural content into the curriculum across all subject areas.
 - Provide professional development opportunities for teachers to enhance their own Te Reo Māori and understanding of iwi and whānau aspirations for our Māori students.

Statement of compliance with employment policy

Ōtūmoetai Intermediate School complies with the Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

This can be seen through the following employment-related policies which are available on our school website:

<https://otuinterschool.nz/>

- Concerns and Complaints Policy
- Staff Development Policy
- Health and Safety Policy
- Personnel Policy
- Protected Disclosure Policy
- Staff Discretionary Leave Policy
- Staff Performance Management Policy
- Unit Allocation Policy
- Appointments Policy
- Equal Employment Opportunity Policy
- Sexual Harassment Policy

Each year the Board of Trustees and Senior Management review how the school is performing against each of these policies to ensure continued compliance as a Good Employer.

Financial statements

FOR THE YEAR ENDED 31 DECEMBER 2024



Ministry Number:	1878
Principal:	Henk Popping
School Address:	5 Charles Street, Otumoetai, Tauranga, 3110
School Postal Address:	5 Charles Street, Otumoetai, Tauranga, 3110
School Phone:	07 576 5105
School Email:	admin@otuinter.school.nz
Accounting/Service Provider:	Accounting For Schools Limited

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements

OTUMOETAI INTERMEDIATE SCHOOL

Statement of Responsibility

For the year ended 31 December 2024

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the school.

The School's 2024 financial statements are authorised for issue by the Board.

Tony Scott

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

13/05/25

Date:

RICHARD SMITH

Full Name of Principal

[Signature]

Signature of Principal

13 May 2025

Date:

OTUMOETAI INTERMEDIATE SCHOOL
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	8,126,458	7,385,009	7,969,778
Locally Raised Funds	3	718,902	292,563	613,508
Interest		61,563	14,500	48,534
Other Revenue		21,972	-	-
Total Revenue		8,928,895	7,692,072	8,631,820
Expense				
Locally Raised Funds	3	480,210	159,906	385,214
Learning Resources	4	6,490,065	5,663,242	6,394,507
Administration	5	281,414	251,277	257,058
Interest		2,592	-	2,623
Property	6	1,706,030	1,617,575	1,595,483
Loss on Disposal of Property, Plant and Equipment		31,844	-	-
Total Expense		8,992,155	7,692,000	8,634,885
Net Surplus / (Deficit) for the year		(63,260)	72	(3,065)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(63,260)	72	(3,065)

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

OTUMOETAI INTERMEDIATE SCHOOL
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Balance at 1 January	1,689,573	1,855,009	1,692,395
Total comprehensive revenue and expense for the year	(63,260)	72	(3,065)
Contributions from / (Distributions to) the Ministry of Education			
Contribution - Furniture and Equipment Grant	123,787	-	-
Contribution - Te Mana Tuhono	57,068	-	-
Distributions to the Ministry of Education	(17,766)	-	-
Prior Year Adjustment	-	-	243
Equity at 31 December	1,789,402	1,855,081	1,689,573
Accumulated comprehensive revenue and expense	1,789,402	1,855,081	1,689,573
Equity at 31 December	1,789,402	1,855,081	1,689,573

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.

OTUMOETAI INTERMEDIATE SCHOOL

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,293,406	1,332,263	1,771,552
Accounts Receivable	8	476,639	515,097	400,082
Funds receivable for Capital Works Projects	17	3,904	-	14,688
GST Receivable		41,464	18,417	7,370
Inventories	9	23,241	18,740	10,790
Prepayments		1,739	-	1,739
		1,840,393	1,884,517	2,206,221
Current Liabilities				
Accounts Payable	11	663,348	466,904	490,473
Finance Lease Liability - Current Portion	14	18,406	17,446	16,656
Funds held on behalf of Kaitiaki Governance Group	15	36,842	290,654	191,012
Funds held on behalf of Tauranga Transport Network	16	187,129	-	448,977
Funds held for Capital Works Projects	17	185,055	-	3,450
GST Payable		-	23,638	-
Provision for Cyclical Maintenance	13	122,378	49,731	45,851
Revenue Received in Advance	12	109,056	242,661	308,436
		1,322,214	1,091,034	1,504,855
Working Capital Surplus		518,179	793,483	701,366
Non-current Assets				
Property, Plant and Equipment	10	1,421,096	1,205,096	1,155,284
		1,421,096	1,205,096	1,155,284
Non-current Liabilities				
Finance Lease Liability	14	40,859	10,354	8,928
Provision for Cyclical Maintenance	13	109,016	133,144	158,149
		149,875	143,498	167,077
Net Assets		1,789,402	1,855,081	1,689,573
Equity		1,789,402	1,855,081	1,689,573

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

OTUMOETAI INTERMEDIATE SCHOOL

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		2,027,982	1,835,009	2,077,383
Locally Raised Funds		391,242	(452,534)	318,962
International Students		174,592	332,661	382,385
Goods and Services Tax (net)		(34,097)	53,638	47,225
Funds Administered on Behalf of Third Parties		(416,020)	(500,548)	237,731
Payments to Employees		(1,289,015)	(1,135,645)	(1,259,850)
Payments to Suppliers		(1,155,108)	(14,272)	(1,093,826)
Interest Paid		(2,592)	-	(2,623)
Interest Received		61,563	14,500	48,551
Net cash from / (to) the Operating Activities		(241,453)	132,809	755,938
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(554,311)	(112,596)	(202,210)
Proceeds from Sale of Investments		-	25,000	24,000
Net cash from / (to) the Investing Activities		(554,311)	(87,596)	(178,210)
Cash flows from Financing Activities				
Furniture and Equipment Grant		123,787	-	-
Finance Lease Payments		19,208	(52,200)	(18,723)
Painting contract payments		-	-	-
Funds Held for Capital Works Projects		174,623	272,237	77,970
Net cash from Financing Activities		317,618	220,037	59,247
Net increase/(decrease) in cash and cash equivalents		(478,146)	265,250	636,975
Cash and cash equivalents at the beginning of the year	7	1,771,552	1,067,013	1,134,577
Cash and cash equivalents at the end of the year	7	1,293,406	1,332,263	1,771,552

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 have been excluded.

Notes to the Financial Statements

1. Statement of Accounting Policies

a) Reporting Entity

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

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements 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 expenditure 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.

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 10.

For the year ended 31 December 2024

Notes to the Financial Statements

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 14. 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.

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not 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.

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and Equipment	5 - 15 years
Information and Communication Technology	3 - 5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value
Motor Vehicles	5 years
Textbooks	4 years

k) 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.

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.

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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 international students, should the School be unable to provide the services to which they relate.

o) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Funds held for Capital works

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

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

q) 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.

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

r) 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.

s) Financial Instruments

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

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

t) 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.

u) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

v) 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.

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	2,040,179	1,835,009	2,065,186
Teachers' Salaries Grants	4,995,159	4,500,000	4,907,483
Use of Land and Buildings Grants	1,091,120	1,050,000	997,109
	<u>8,126,458</u>	<u>7,385,009</u>	<u>7,969,778</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations & Bequests	30,119	20,000	33,809
Fees for Extra Curricular Activities	203,755	-	189,601
Fundraising & Community Grants	1,563	-	853
Other revenue	47,585	32,563	65,199
Trading	74,106	-	11,102
International Student Fees	361,774	240,000	312,944
	<u>718,902</u>	<u>292,563</u>	<u>613,508</u>
Expenses			
Extra Curricular Activities Costs	205,173	19,200	183,597
Other Locally Raised Funds Expenditure	243	500	1,140
Trading	72,945	-	17,338
International Student - Employee Benefit - Salaries	87,596	87,706	82,351
International Student - Other Expenses	114,253	52,500	100,788
	<u>480,210</u>	<u>159,906</u>	<u>385,214</u>
<i>Surplus for the year Locally raised funds</i>	<u>238,692</u>	<u>132,657</u>	<u>228,294</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	137,081	107,200	178,258
Equipment repairs	-	500	-
Employee Benefits - Salaries	5,996,093	5,279,542	5,876,898
Library Resources	3,102	3,000	2,958
Staff Development	25,591	25,500	12,676
Depreciation	328,198	247,500	323,717
	<u>6,490,065</u>	<u>5,663,242</u>	<u>6,394,507</u>

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,513	8,305	8,305
Board of Trustees Fees	7,315	7,096	7,125
Board of Trustees Expenses	4,912	6,370	21,085
Communication	14,063	11,000	10,987
Consumables	40,846	30,300	27,838
Operating Lease	3,632	10,741	5,264
Other	86,360	63,600	66,255
Employee Benefits - Salaries	86,316	83,022	78,843
Insurance	25,935	25,143	24,462
Service Providers, Contractors and Consultancy	5,522	5,700	6,894
	<u>281,414</u>	<u>251,277</u>	<u>257,058</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	22,073	17,500	19,973
Consultancy and Contract Services	109,195	105,000	101,583
Cyclical Maintenance Expense	133,286	100,000	123,339
Grounds	38,541	46,100	24,255
Heat, Light and Water	56,471	77,000	55,316
Rates	34,466	33,000	31,038
Repairs and Maintenance	58,898	44,600	87,197
Use of Land and Buildings	1,091,120	1,050,000	997,109
Security	24,859	15,000	20,777
Employee Benefits - Salaries	137,121	129,375	134,896
	<u>1,706,030</u>	<u>1,617,575</u>	<u>1,595,483</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.

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	230	1,332,263	230
ASB Cheque Account	1,081,444	-	1,306,460
ASB On Call 51	105	-	102
ASB On Call 52	24,496	-	15,782
Tauranga Transport Network Funds	187,131	-	448,978
Cash equivalents for Cash Flow Statement	1,293,406	1,332,263	1,771,552

Of the \$1,293,406 Cash and Cash Equivalents, \$185,055 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$1,293,406 Cash and Cash Equivalents, \$187,131 is held by the School on behalf of the Transport Network. See note 17 for details of how funding received for the network has been spent in the year.

Of the \$1,293,406 Cash and Cash Equivalents, \$361,774 is held by the School on behalf of international students. These funds are subject to conditions, and if these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	515,097	2,561
Receivables from the Ministry of Education	1,978	-	-
Teacher Salaries Grant Receivable	474,661	-	397,521
	476,639	515,097	400,082
Receivables from Exchange Transactions	-	515,097	2,561
Receivables from Non-Exchange Transactions	476,639	-	397,521
	476,639	515,097	400,082

9. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	5,322	-	4,157
Uniforms	17,919	18,740	6,633
	23,241	18,740	10,790

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	508,805	164,940	(15,094)	-	(41,838)	616,813
Furniture and Equipment	458,051	190,865	(16,747)	-	(152,677)	479,492
Information and Communication Technology	106,984	134,936	-	-	(84,701)	157,219
Leased Assets	25,927	52,962	-	-	(22,388)	56,501
Library Resources	25,857	5,293	-	-	(3,287)	27,863
Motor Vehicles	6,724	70,202	(6,729)	-	(12,869)	57,328
Textbooks	22,936	13,382	-	-	(10,438)	25,880
Balance at 31 December 2024	1,155,284	632,580	(38,570)	-	(328,198)	1,421,096

The net carrying value of equipment held under a finance lease is \$56,501 (2023: \$25,927).

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
2024	\$	\$	\$	\$	\$	\$
Buildings	908,858	(292,045)	616,813	795,931	(287,126)	508,805
Furniture and Equipment	1,910,896	(1,431,404)	479,492	1,945,729	(1,487,678)	458,051
Information and Communication Technology	889,559	(732,340)	157,219	816,936	(709,952)	106,984
Leased Assets	238,029	(181,528)	56,501	223,556	(197,629)	25,927
Library Resources	105,658	(77,795)	27,863	100,364	(74,507)	25,857
Motor Vehicles	107,573	(50,245)	57,328	66,193	(59,469)	6,724
Textbooks	197,783	(171,903)	25,880	184,401	(161,465)	22,936
Balance at 31 December 2024	4,358,356	(2,937,260)	1,421,096	4,133,110	(2,977,826)	1,155,284

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	60,377	466,904	6,827
Accruals	7,979	-	8,305
Employee Entitlements - Salaries	574,684	-	462,131
Employee Entitlements - Leave Accrual	20,308	-	13,210
	<u>663,348</u>	<u>466,904</u>	<u>490,473</u>
Payables for Exchange Transactions	643,040	466,904	477,263
Payables for Non-exchange Transactions - Other	20,308	-	13,210
	<u>663,348</u>	<u>466,904</u>	<u>490,473</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	12,197
Income in Advance	760	-	-
International Student Fees	108,297	242,661	296,239
	<u>109,056</u>	<u>242,661</u>	<u>308,436</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	204,000	204,000	182,875
Increase/(decrease) to the Provision During the Year	77,827	100,000	123,339
Use of the Provision During the Year	(50,433)	(121,125)	(102,214)
Provision at the End of the Year	<u>231,394</u>	<u>182,875</u>	<u>204,000</u>
Cyclical Maintenance - Current	122,378	49,731	45,851
Cyclical Maintenance - Non Current	109,016	133,144	158,149
	<u>231,394</u>	<u>182,875</u>	<u>204,000</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	22,867	17,446	18,198
Later than One Year and no Later than Five Years	46,092	10,354	9,604
Future Finance Charges	(9,694)	-	(2,218)
	<u>59,265</u>	<u>27,800</u>	<u>25,584</u>
Represented by			
Finance lease liability - Current	18,406	17,446	16,656
Finance lease liability - Non Current	40,859	10,354	8,928
	<u>59,265</u>	<u>27,800</u>	<u>25,584</u>

15. Funds held on behalf of Te Tai Whanake ki Tauranga Moana - Kaitiaki Governance Group

Otumoetai Intermediate School is the fund holder for the Kaitiaki Governance Group, a group of three local iwi funded by the Ministry of Education and other funders to create an online portal for the teaching of Te Reo.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	191,012	290,654	245,578
Funding Received from Ministry of Education	-	-	81,000
Funding Received from Tauranga Energy Consumer Trust	300,930	-	-
Funding Received from Bay of Plenty Trust	-	-	65,217
Interest Received	1,243	-	2,424
Tauranga Moana	-	-	2,962
Total Funds Available	<u>493,185</u>	<u>290,654</u>	<u>397,181</u>
Distribution of funding to Iwi	(456,343)	-	(206,169)
Funds Held at Year End	<u>36,842</u>	<u>290,654</u>	<u>191,012</u>

16. Funds held on behalf of Tauranga Transport Network

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	448,978	-	156,681
Funds Received from Cluster Members	1,390,823	-	1,283,867
Other Income	64,680	-	121,378
Funds Spent on Behalf of Consumers	(1,717,350)	-	(1,112,948)
Funds Held at Year End	<u>187,131</u>	<u>-</u>	<u>448,978</u>

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

17. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MoE	Payments	BOT Contribution / Adjustment	Closing Balances \$
Air Conditioner Unit Replacements	3,450	-	-	-	3,450
Block A Rms 21-26 Refurb	(3,595)	9,972	(28,284)	21,907	-
Block T - Toilet Refurb	(9,139)	250,381	(59,637)	-	181,605
S Block Toilet Refurb	(1,954)	-	-	-	(1,954)
LSPM Property	-	5,029	(5,029)	-	-
Roofing Blocks A,E,J,K,M,P And U	-	-	(1,950)	-	(1,950)
Totals	(11,238)	265,382	(94,900)	21,907	181,151

Represented by:

Funds Held on Behalf of the Ministry of Education	185,055
Funds Due from the Ministry of Education	(3,904)
	<u>181,151</u>

2023	Opening Balances \$	Receipts from MoE	Payments	BOT Contribution / (Write-off to R&M)	Closing Balances \$
Air Conditioner Unit Replacements	626	2,824	-	-	3,450
Block A Rms 21-26 Refurb	(3,595)	-	-	-	(3,595)
Block P - Tile Replacement	(500)	-	-	500	-
Block T - Toilet Refurb	(2,983)	-	(6,156)	-	(9,139)
Boiler Decommission	(82,693)	77,959	-	4,734	-
Floor & Wall Coverings	-	-	-	-	-
LSC Office	573	-	-	(573)	-
S Block Toilet Refurb	-	-	(1,954)	-	(1,954)
Tarseal Rear Car Park	-	-	-	-	-
Top Astro Turf Replacement	-	-	-	-	-
Tree Removals	(636)	-	-	636	-
Reconcrete Accessway	-	-	-	-	-
Totals	(89,208)	80,783	(8,110)	5,297	(11,238)

Represented by:

Funds Held on Behalf of the Ministry of Education	3,450
Funds Due from the Ministry of Education	(14,688)
	<u>(11,238)</u>

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

18. 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.

19. Remuneration

Key management personnel compensation

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

	2024 Actual	2023 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	7,315	7,125
<i>Leadership Team</i>		
Remuneration	690,865	680,714
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	698,180	687,839

There are six members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	200 - 210

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	5	11
110 - 120	7	5
120 - 130	3	1
130 - 140	1	-
140 - 150	1	1
	17	18

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

OTUMOETAI INTERMEDIATE SCHOOL

For the year ended 31 December 2024

Notes to the Financial Statements

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$251,764 (2023: \$17,126) as a result of entering the following contracts:

Contract Name	Remaining \$
Air Conditioner - Block C, P and V	17,126
Block T - Toilet Refurbishment	234,638
Total	251,764

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024 the Board has no contracts (31 December 2023: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	1,293,406	1,332,263	1,771,552
Receivables	476,639	515,097	400,082
Total Financial assets measured at amortised cost	1,770,045	1,847,360	2,171,634
Financial liabilities measured at amortised cost			
Payables	663,348	466,904	490,473
Finance Leases	59,265	27,800	25,584
Total Financial Liabilities Measured at Amortised Cost	722,613	494,704	516,057

23. Events After Balance Date

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

OTUMOETAI INTERMEDIATE SCHOOL

Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board gained	Term expired / expires
Tony Scott	Chairperson	Elected	Sept 2025
Henk Popping	Principal	Appointed	
Tracy Hayson	Treasurer	Selected	Sept 2025
Greg Bopf	Parent Rep	Elected	Dec 2026
Hughwyn Habib	Teacher Rep	Elected	Sept 2025
Andrew Chappell	Parent Rep	Elected	Dec 2026
Sally Park	Parent Rep	Elected	Sept 2026

Kiwi Sport Funding

There are 31 sports happening at the school. The funding received for Kiwi sport was spent on employing a Sports Co-ordinator who ensure the smooth running and organising of all sports and student involvement.

Independent Auditor's Report

To the Readers of Otumoetai Intermediate School's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Otumoetai Intermediate School (the School). The Auditor-General has appointed me, Craig Rossouw, using the staff and resources of William Buck Audit (NZ) 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 37 to 55, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 16 May2025. 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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being Statement of Variance: Progress against targets, Evaluation and analysis of the School's Students' Progress and Achievement, How will our targets and actions give effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, Kiwisport funding and List of all School Board Members, 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* issued by the New Zealand Auditing and Assurance Standards Board.

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



Craig Rossouw

William Buck Audit (NZ) Limited

On behalf of the Auditor-General

Tauranga, New Zealand