PAPATOETOE INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Ministry Number:	1428
Principal:	Pauline Cornwell
School Address:	175 Motatau Road, Papatoetoe, Auckland 2025
School Postal Address:	PO Box 23582, Hunters Corner, Auckland 2155
School Phone:	09 278 9763
School Email:	paulinec@papint.school.nz
Accountant / Service Provider:	S.A.J. Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jeremy Nicholls	Presiding Member	MOE Appointed	Sept-25
Pauline Cornwell	Principal ex Officio	Appointed	Current
Darryl Wilson	Parent Representative	MOE Appointed	Sept-25
Kimiora Parata	Parent Representative	Elected	Sept-25
Mohammed Sahu-Khan	Parent Representative	MOE Appointed	Sept-25
Leigh Manukau	Parent Representative	Elected	Sept-25
Lofi Tuala	Parent Representative	Elected	Sept-25
Peter Cann	Parent Representative	MOE Appointed	Sept-25
Lilien Skudder	Staff Representative	Elected	Sept-25

PAPATOETOE INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Papatoetoe 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.

Jeremy Nicholls	Pauline Cornwell
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
20 May 2025	20 May 2025
Date:	Date:

Papatoetoe Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	9,174,637	6,120,220	8,172,634
Government Grants - Resource Teachers: Learning and Behaviour	4	3,502,496	3,096,269	3,367,555
Locally Raised Funds	3	220,606	273,155	109,442
Interest		49,931	15,000	28,716
Total Revenue		12,947,670	9,504,644	11,678,347
Expense				
Locally Raised Funds	3	170,616	303,900	112,423
Learning Resources	5	5,703,135	4,316,088	4,961,506
Administration	6	1,472,941	505,520	1,297,160
Resource Teachers: Learning and Behaviour	4	3,502,496	3,096,269	3,367,555
Interest		9,168	7,367	473
Property	7	2,191,336	1,399,216	1,986,169
Loss on Disposal of Property, Plant and Equipment		7,320	-	19,883
Total Expense		13,057,012	9,628,360	11,745,169
Net Surplus / (Deficit) for the year		(109,342)	(123,716)	(66,822)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(109,342)	(123,716)	(66,822)

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

CROWE NEW ZEALAND

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

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		1,019,806	1,084,565	1,086,354
Total comprehensive revenue and expense for the year		(109,342)	(123,716)	(66,822)
Contribution - Furniture and Equipment Grant		114,367	-	274
Equity at 31 December		1,024,831	960,849	1,019,806
Accumulated comprehensive revenue and expense		1,024,831	960,849	1,019,806
Equity at 31 December		1,024,831	960,849	1,019,806

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.

Papatoetoe 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	8	854,892	1,406,364	1,205,090
Accounts Receivable	9	795,871	129,765	817,328
GST Receivable		42,623	103,979	105,594
Prepayments		71,726	100,799	100,799
Inventories	10	3,015	344	136
Investments		-	-	370,000
		1,768,127	1,741,251	2,598,947
Current Liabilities				
Accounts Payable	13	920,553	234,582	879,267
Revenue Received in Advance	14	168,924	127,752	170,731
Provision for Cyclical Maintenance	15	3,418	107,356	-
Finance Lease Liability	16	47,882	55,642	50,775
Funds held in Trust	17	2,643	-	20,500
Funds held for Capital Works Projects	18	324,773	1,011,579	1,011,579
		1,468,193	1,536,911	2,132,852
Working Capital Surplus/(Deficit)		299,934	204,340	466,095
Non-current Assets				
Property, Plant and Equipment	12	1,186,654	915,922	880,568
		1,186,654	915,922	880,568
Non-current Liabilities				
Provision for Cyclical Maintenance	15	357,365	96,616	269,500
Finance Lease Liability	16	104,392	62,797	57,357
		461,757	159,413	326,857
Net Assets		1,024,831	960,849	1,019,806
Equity		1,024,831	960,849	1,019,806

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

Papatoetoe Intermediate School
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		2,355,482	2,137,624	2,854,503
Locally Raised Funds		330,507	86,423	(63,221)
International Students		11,464	-	-
Goods and Services Tax (net)		62,971	(23,596)	(25,211)
Payments to Employees		(1,168,413)	(856,200)	(972,878)
Payments to Suppliers		(1,300,061)	(1,380,410)	(1,899,982)
Interest Paid		(9,168)	(7,367)	(473)
Interest Received		54,921	15,000	23,731
Net cash from/(to) Operating Activities		337,703	(28,526)	(83,531)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(442,152)	(512,328)	(343,760)
Purchase of Investments		-	-	(310,000)
Proceeds from Sale of Investments		370,000	60,000	-
Net cash from/(to) Investing Activities		(72,152)	(452,328)	(653,760)
Cash flows from Financing Activities				
Furniture and Equipment Grant		114,367	-	274
Finance Lease Payments		(25,453)	(37,999)	(49,924)
Funds Administered on Behalf of Other Parties		(704,662)	1,261,051	1,281,549
Net cash from/(to) Financing Activities		(615,748)	1,223,052	1,231,899
Net increase/(decrease) in cash and cash equivalents		(350,197)	742,198	494,608
Cash and cash equivalents at the beginning of the year	8	1,205,090	664,166	710,482
Cash and cash equivalents at the end of the year	8	854,893	1,406,364	1,205,090

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

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

CROWE NEW ZEALAND

Papatoetoe Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

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

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

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

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

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of $33 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 12.

CROWE NEW ZEALAND

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 16. Future operating lease commitments are disclosed in note 23.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

CROWE NEW ZEALAND

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 School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	3-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

CROWE NEW ZEALAND

k) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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 surplus or deficit.

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

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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

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

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

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 Group to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

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 Comprehensive 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 Comprehensive Revenue and Expense.

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

CROWE NEW ZEALAND

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

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

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

CROWE NEW ZEALAND

2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	2,251,834	1,962,447	2,042,363
Teachers' Salaries Grants	4,531,652	3,309,468	3,925,455
Use of Land and Buildings Grants	1,414,113	843,305	1,343,118
Ka Ora, Ka Ako - Healthy School Lunches Programme	949,900	-	851,473
Other Government Grants	27,138	5,000	10,225
	9,174,637	6,120,220	8,172,634

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 and Bequests	4,500	300	435
Fees for Extra Curricular Activities	130,325	212,625	27,493
Trading	28,200	25,000	24,602
Fundraising and Community Grants	56,482	35,230	56,912
International Student Fees	1,099	-	-
	220,606	273,155	109,442
Expense			
Extra Curricular Activities Costs	156,108	275,900	91,543
Trading	14,508	28,000	20,880
	170,616	303,900	112,423
Surplus/ (Deficit) for the year Locally Raised Funds	49,990	(30,745)	(2,981)

4. Resource Teachers: Learning and Behaviour Services Revenue and Expense

The School is the Lead School funded by the Ministry of Education to provide the services of Resource Teachers: Learning and Behaviour to its group of schools.

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Teachers' Salary Grant	3,060,360	2,689,462	2,970,734
Administration Grant	108,503	104,761	104,835
Learning Support Funding	198,461	191,617	192,134
Travel Grant	99,329	99,328	95,854
Lead School Grant	11,935	11,532	-
Other Revenue	77,464	11,400	59,368
Total Income	3,556,052	3,108,100	3,422,925
Expense			
Employee Benefit - Salaries	3,060,360	2,689,462	2,970,734
Administration	225,022	180,190	170,021
Learning Support	190,170	191,617	199,956
Travel	26,944	35,000	26,844
Total Expense	3,502,496	3,096,269	3,367,555
Reconcilation to Cash Held			
Opening Cash / Funds Held in Advance	86,858	-	71,264
Annual Income	3,556,052	3,108,100	3,422,925
Annual Expenses	(3,502,496)	(3,096,269)	(3,367,555)
Purchase of Assets	(42,199)	(11,500)	(39,776)
Closing Cash / Funds Held in Advance	98,215	331	86,858

5. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	130,786	180,550	150,094
Information and Communication Technology	474	5,000	875
Employee Benefits - Salaries	5,326,497	3,829,668	4,581,929
Staff Development	27,216	59,370	32,087
Depreciation	198,340	220,000	179,638
Other Learning Resources	19,822	21,500	16,883
	5,703,135	4,316,088	4,961,506

6. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	9,451	10,000	9,579
Board Fees and Expenses	18,576	31,300	20,608
Legal Fees	-	3,500	412
Other Administration Expenses	119,862	121,340	88,517
Employee Benefits - Salaries	300,438	280,000	270,348
Insurance	14,003	9,558	9,376
Service Providers, Contractors and Consultancy	60,711	49,822	46,847
Ka Ora, Ka Ako - Healthy School Lunches Programme	949,900	-	851,473
	1,472,941	505,520	1,297,160

7. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	195,875	195,196	174,966
Cyclical Maintenance	91,283	-	76,803
Heat, Light and Water	236,951	112,000	147,727
Repairs and Maintenance	103,091	114,800	102,612
Use of Land and Buildings	1,414,113	843,305	1,343,118
Employee Benefits - Salaries	77,940	56,000	54,217
Other Property Expenses	72,083	77,915	86,726
	2,191,336	1,399,216	1,986,169

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.

8. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	374,892	636,364	805,090
Short-term Bank Deposits	480,000	770,000	400,000
Cash and cash equivalents for Statement of Cash Flows	854,892	1,406,364	1,205,090

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

Of the $854,892 Cash and Cash Equivalents, $324,773 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $854,892 Cash and Cash Equivalents, $13,008 of Revenue Received in Advance is held by the School, as disclosed in note 15.

Of the $854,892 Cash and Cash Equivalents, $98,215 (2023: $86,855) is held by the School on behalf of the RTLB Service. See note 4 for details of how the funding received for the service has been spent in the year.

CROWE NEW ZEALAND

9. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	22,283	129,765	131,308
Receivables from the Ministry of Education	-	-	90,657
Interest Receivable	796	-	5,786
Teacher Salaries Grant Receivable	772,792	-	589,577
	795,871	129,765	817,328
Receivables from Exchange Transactions	23,079	129,765	137,094
Receivables from Non-Exchange Transactions	772,792	-	680,234
	795,871	129,765	817,328

10. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Stationery	3,015	344	136
	3,015	344	136

11. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	-	-	370,000
Total Investments	-	-	370,000

12. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	352,565	187,524	-	-	(13,966)	**526,123**
Furniture and Equipment	271,956	194,972	(927)	-	(56,500)	**409,501**
Information and Communication Technology	130,528	44,303	(5,765)	-	(53,668)	**115,398**
Motor Vehicles	16,667	14,100	-	-	(18,653)	**12,114**
Leased Assets	93,248	69,595	-	-	(53,524)	**109,319**
Library Resources	15,604	1,252	(628)	-	(2,029)	**14,199**
RTLB Assets	36,703	42,200	-	-	(8,816)	**70,087**
	917,271	553,946	(7,320)	-	(207,156)	**1,256,741**

The net carrying value of furniture and equipment held under a finance lease is $109,319 (2023: $93,248)

Restrictions

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

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Building Improvements	608,914	(82,791)	**526,123**	421,387	(68,822)	**352,565**
Furniture and Equipment	745,260	(335,759)	**409,501**	583,647	(311,691)	**271,956**
Information and Communication Technology	501,676	(386,278)	**115,398**	508,347	(377,819)	**130,528**
Motor Vehicles	114,100	(101,986)	**12,114**	100,000	(83,333)	**16,667**
Leased Assets	204,193	(94,874)	**109,319**	179,779	(86,531)	**93,248**
Library Resources	97,849	(83,650)	**14,199**	100,646	(85,042)	**15,604**
RTLB Assets	81,976	(11,889)	**70,087**	39,776	(3,073)	**36,703**
	2,353,968	(1,097,227)	**1,256,741**	1,933,582	(1,016,311)	**917,271**

13. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	79,401	176,759	223,871
Accruals	3,951	57,823	6,220
Employee Entitlements - Salaries	806,905	-	625,153
Employee Entitlements - Leave Accrual	30,296	-	24,023
	920,553	234,582	879,267
Payables for Exchange Transactions	920,553	234,582	879,267
	920,553	234,582	879,267

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	-	85,794	25,507
Grants in Advance - RTLB funds	98,215	-	86,855
International Student Fees in Advance	10,365	-	-
Other revenue in Advance	60,344	41,958	58,369
	168,924	127,752	170,731

15. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	269,500	96,616	203,972
Increase to the Provision During the Year	91,283	107,356	54,253
Use of the Provision During the Year	-	-	11,275
Provision at the End of the Year	360,783	203,972	269,500
Cyclical Maintenance - Current	3,418	107,356	-
Cyclical Maintenance - Non current	357,365	96,616	269,500
	360,783	203,972	269,500

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

16. 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	47,882	55,642	50,775
Later than One Year and no Later than Five Years	104,392	62,797	57,357
	152,274	118,439	108,132
Represented by			
Finance lease liability - Current	47,882	55,642	50,775
Finance lease liability - Non current	104,392	62,797	57,357
	152,274	118,439	108,132

17. Funds held in Trust

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	2,643	-	20,500
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	2,643	-	20,500

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

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Weathertighness	834,162	240,009	(848,845)	-	225,326
Admin Relocation	-	-	-	-	-
Re-Keying the School	-	-	-	-	-
Mt Richmond Satellite Unit Remediation	177,417	-	(177,417)	-	-
NIWE Flooding & Cyclone Event	-	11,291	(11,291)	-	-
Site Block 1 Old Admin 3x Classrooms	-	131,350	(31,903)	-	99,447
Totals	1,011,579	382,650	(1,069,456)	-	324,773

Represented by:

Funds Held on Behalf of the Ministry of Education	324,773
Funds Receivable from the Ministry of Education	-

2023	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Weathertighness	(37,965)	882,144	(1,017)	-	834,162
Admin Relocation	(208,628)	131,279	(146,929)	224,278	-
Re-Keying the School	(21,533)	23,222	(1,689)	-	-
Mt Richmond Satellite Unit Remediation	-	292,657	(115,240)	-	177,417
Totals	(268,126)	1,329,302	(264,875)	224,278	1,011,579

Represented by:

Funds Held on Behalf of the Ministry of Education	1,011,579
Funds Receivable from the Ministry of Education	-

19. 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.

CROWE NEW ZEALAND

20. Remuneration

Key management personnel compensation

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	7,040	6,940
Leadership Team		
Remuneration	1,152,292	1,078,393
Full-time equivalent members	9	9
Total key management personnel remuneration	1,159,332	1,085,333

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

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	200 - 210	200 - 210
Benefits and Other Emoluments	5 - 10	0 - 5
Termination Benefits	-	-

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	29.00	23.00
110 - 120	7.00	7.00
120 - 130	6.00	2.00
130 - 140	1.00	1.00
	43.00	33.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	$13,921	-
Number of People	1	-

22. Contingencies

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

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

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

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $1,313,500 (2023:$979,412) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment $
Site Block 1 Old Admin 3x Classrooms	1,281,597
Total	**1,281,597**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18.

24. Financial Instruments

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

Financial assets measured at amortised cost	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash and Cash Equivalents	854,892	1,406,364	1,205,090
Receivables	795,871	129,765	817,328
Investments - Term Deposits	-	-	370,000
Total financial assets measured at amortised cost	1,650,763	1,536,129	2,392,418
Financial liabilities measured at amortised cost			
Payables	920,553	234,582	879,267
Finance Leases	152,274	118,439	108,132
Total financial liabilities measured at amortised cost	1,072,827	353,021	987,399

25. Events After Balance Date

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

26. Comparatives

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

Crowe New Zealand Audit Partnership

Level 17, 88 Shortland Street
Auckland 1010
C/- Crowe Mail Centre Private Bag
90106
Invercargill 9840 New Zealand

Main +64 9 303 4586
Fax +64 9 309 1198
www.crowe.nz

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PAPATOETOE INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Papatoetoe Intermediate School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 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:

a) 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

b) comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 21 May 2025. This is the date at which our opinion is expressed.

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

Basis for 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of 2024 Annual Plan, Analysis of Variance, Good Employee Statement, Report on how we have given effect to Te Tiriti o Waitangi, and Kiwisport note but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

2024 Annual Plan

Strategic Goals	**2024**	**Actions taken**	**Outcomes**	**Measures**
Provide consistently high-quality curriculum delivery	Cooperative classrooms; Kagan, Restorative Practices, Cool Schools	1. Kagan PD for all new teachers 2. Kagan embedded into all curriculum planning	Not done - priorities for so many new teachers have been different. Aspects are apparent but not yet embedded. New staff are yet to be trained. All curriculum areas have added explicit Kagan planning to lesson plans	Papatoetoe Intermediate School is the school of choice We are currently experiencing around 70% 0f in-zone students enrolling at our school. The roll is closing and we anticipate that this % will increase as this embeds. Higher levels of student engagement in classes. Engagement Observations are taken in every class throughout the year. It is very uncommon to have a class with less than 70% engagement, even with new teachers. Most classes (more than 80% of classes) achieve over 90% student engagement with many achieving 95% engagement or more. Our school is known as a place that supports teachers to become leaders.
	Develop more and 'alternative' enrichment learning programmes e.g., film, recording, robotics etc.	1. Robotics and Epro8 enrichment 2. Digi Tech support (1MU) 3. Robotics PD for teachers	EPRO8 enrichment is underway. 1MU and release allocated to new leader. PD provided throughout the year. Teachers required to teach robotics in Term 3. Not really successful due to the unexpectedly larger roll and demands on spaces. Decision made to have a specialist teacher in this area in 2025.	

	Reading PD focus	1. MOE allocated PLD with structured Literacy 'The Code' 2. AWS with Learning support/ ESOL 3. English curriculum review	Underway. Currently 9 teachers are using it in the classroom. 11 more will be onboard (training) in Term 3. The implementation of the Code has been very successful and will continue in 2025 with the 'specialist' Literacy team. Full implementation of the Assessment and curriculum requirements will be in place in 2025 ESOL withdrawals started in Term 1 and will run throughout the year. We have increased the number of ESOL students from 68 in 2023 to 150 in 2024. We anticipate continued increases over the next few years with the increase of immigrant families to our area. Three TAs are now trained in AWS. Assessments done in Term 2, with withdrawals to start in Term 3. Three more TAs will be trained in Term 3, Six more in Term 4 so all will be trained by EOY.	Encouragement of emerging leaders, mentoring and pathways are now well established. We have been able to confidently appoint several of our leaders into higher leadership positions above external appointments. Leadership mentoring programmes are well established and developed. Leaders are consistent in their approach and contribute to a positive collaborative team and school culture. Evidence of improved student achievement and progress evidenced in achievement data We have evidenced a huge disruption to our student achievement improvement and we attribute some of this to the interruption COVID has had to our students learning over successive years. There is also a decline in achievement rates that can be attributed to the following things: • High numbers of new immigrant families whose

			Refreshed curriculum documents due out to schools in Term 4 2024. The documents have been received and used to update our Curriculum Handbook and provision in 2025.	children need additional support in english • High numbers of students in trauma and living in emergency housing. This is also reflected in the sudden increase of formal disciplinary processes. • Lack of support for students with high learning needs e.g. ICS funding/ ORS applications/ Behavioural support for Y7 students coming into our school • Accelerated Progress is made by around 40% of students
	Arts and Technology, and Science PD	1. Arts Teachers PD – curriculum refresh 2. Technology PD – AIMs 3. Science – Science Specialist Teacher, curriculum refresh	The offer was withdrawn by the Ministry. 2 school leaders attending the Nurturing Creativity, Collaboration, and Critical Thinking in STEAM Education Summit Completed. This training was used to inform our planning for Market day 2024 and STEAM 2025 Focus this year has shifted from Science specialist to an additional PE specialist. This needs to be carried over to 2025 and include any curriculum refresh documentation (was initially due out in 2024 now TBC)	

			In 2025 we will have a new Science Curriculum Leader and a dedicated Science Teaching Team. Education for Sustainability will be included with the Science provision and another leader will lead these projects.	
Students show they understand behavioural expectations	PB4L Review	1. PB4L Conference – 5 staff attending. 2. Review STAR expectations as a whole school · Teachers/ Staff – T1 · Students – T2 · Community -T3 · Board – T4	Conference cancelled 2024, booked for 2025. Ongoing Planned for Term 3 Deferred due to significant increases in student numbers Deferred Deferred The STAR Way handbook has been fully reviewed by leaders and provided to all staff in both soft and hard copy. It is available to our community via our school website and will be a focus for communications	

			to our community throughout 2025.	
Our environment continues to improve and support learning needs	A greater range of learning spaces and contexts Flexible and variable classroom spaces Specialist Teaching; PE and Science	1. Specialist Teacher PE – T1 2. Improve Science Lab – plans for Improvement and extension of the Science Lab and resources. 3. Old Admin & staffroom turned into 3 classroom spaces 4. Staffroom and Resource Room moved	Complete, up and running. Deferred - t0 2025/26 In progress - completion ready for 2025 Completion now expected in Term 2 2025 Partly T3 The Resource room will be moved in T2 2025 after the Old Admin project finished and the library is re-established	
Teaching good Mental Health strategies and student support	Moving towards a more inclusive and supportive school culture	1. 4 days of counselling – 2 counsellors employed. 2. Review and improve school inclusive practices.	Completed - working well, both counsellors working collaboratively, students are self-referring, caseloads are full Zones of Regulations - was included in Term 1 Health plan; 2 syndicates have had specific PD sessions during meeting time. To be reviewed in Term 3 and 4.	

Our people are 'leaders'	Student academic and peer mentoring	1. Refined Sisters and Brothers programmes are started. 2. Cool Schools and Peer mentoring – T1 and ongoing 3. Academic mentoring groups T2-3 4. Growth Coaching for students – T3	Sisters starting T3 - will continue in 2025. With a plan to start a boys group. Embedded Research started Has not yet started - deferred to 2025	
	Continued Leadership development; students and staff	1. Emerging Teacher Leadership development 2. Continued improvement of student leadership mentoring and support	Started with mentoring, Kahui Ako, cultural leadership. Teacher and emerging leadership mentoring and support continues to improve and become embedded. This is particularly important with the teacher shortages and increasing school roll. Student leaders growing in role and confidence quicker than previous years We have increased the number of student leaders selected for 2025 leadership roles to reflect	

			the changes in organisation and increased student numbers. Student Leadership mentoring and support programmes are well embedded.	
Māori experience success as Māori We enact Te Tiriti o Waitangi	Continued Te Reo Māori language learning - for staff and students	1. Continued PD for staff in Te Reo and Tikanga Māori through Education Perfect	16 teachers started the course in 2024, 3 have completed so far This will continue in 2025 especially for new staff members	
	All Teachers teach and use Te Reo Māori	2. Observations and feedback	Observations to be actioned Term 3; Feedback sort from staff In 2025 Te Reo and Te Ao Maori will be taught alongside Social Sciences by specialist teachers. All teachers will continue to be required to integrate Te Reo and Te Ao Mori into all lessons.	
	Establishment of a Te Reo/ Marae space	3. Whare Wakatipu 4. Plans for Te Reo/ Tikanga Maori classroom confirmed	Allocated space had to be turned into a classroom due to roll growth. Room 12 to move to new modular space and will turn into marae space MOE has approved 2 new modular classes. These spaces	

			will become the Marae and Te Reo space The modular classes have been delivered and have come with a new provision of removal in 4 years if ‘surplus to requirements’ will be removed. In the meantime behind these buildings we will establish ‘cultural gardens’ and hope they can remain to be a Marae facility.	
Ensure inclusion and equity	Development culturally responsive school curriculum; cultural projects	1. Cultural competencies a focus in: · Mathematics · Social Studies · Curriculum Review 2. Niho Taniwha study groups for staff	Leaders need support to understand and monitor Seek support in Term 3 MOE PLD application has been confirmed for 2025. New Resources have been selected and ordered for 2025. SS- well underway with histories, Te Tiriti, etc. Deferred- Now completed in keeping within MOE Guidelines Cultural Responsiveness to be a focus in 2025	

Teach for positive mental health	Design, develop and deliver consistent, cohesive mental health programme designed for our adolescent students	1. Health and PE specialists provide planning and resources for classes. 2. Teaching · Mindfulness · Gratitude programmes · Inclusive language	Planned and shared - needs greater monitoring to ensure planning is being delivered - ZoR and plan content. Life Education T2. Explicit acts of teaching - P.E. into the classroom. T3 Pulse digital wellbeing tool active - improving and growing STAR - review lesson plans to align** All completed	
Focus on student leadership and mentoring	Develop and embed culturally responsive leadership programmes	1. Review all student leadership programmes with a cultural lens	Has not started yet Review with students to be conducted T3 Deferred to 2025	
Promote learners' rights and responsibilities; particularly student agency	Promote learners' rights and the responsibilities of the learner across the school as a student project	1. Class visits by the leaders to all classes to discuss the rights and responsibilities of Learners	Discussed at assembly Leaders to spend time in classes discussing these in T3. Completed	

	Establish and embed critical and constructive student feedback to teacher processes and systems that improve Teaching and Learning and support teachers to adjust practices	1. Class Climate Surveys 2. Student academic mentoring groups – supporting student voice 3. Feedback invitation from ex students	Active Not yet started Not yet started A focus for 2025 and the next Strategic plan	
Review and revise Strategic Plan based on Community Feedback	Community Consultation: Hui and Fono feedback analysed, and Strategic Plan reviewed.	1. Strategic plan reviewed and confirmed: · Community Feedback synthesised – T1 · Plans in draft- T2 · Community feedback on plans – T3 · Board approval for 2025 – T4 2. 2025 Strategic and Annual plans	Completed Completed Underway All completed	

Papatoetoe Intermediate School
Core Curriculum Summary of Achievement and Progress EOY 2024
Analysis of Variance

The Pandemic, yet again, has continued to have a prolonged effect on student learning, the impact of which is becoming more apparent with each new cohort.

As mentioned in the MOY report, there is an increase in the number of students arriving with diverse learning needs, many undiagnosed and unfunded, likely due to the inability to accurately identify them earlier on due to school closures and the Pandemic's impact on attendance in their junior years. There continues to be an increasing number of students migrating into Papatoetoe who are second language learners.

Other factors that have continued to impact the school include teacher shortages and the high number of overseas trained teachers on staff. Many of these teachers come from teaching backgrounds that are dissimilar to New Zealand in their delivery and approach to teaching.

MATHEMATICS

Mathematics Target: 55% At / Above nationally stated expectations by the end of the year with 45% acceleration.

EoY data shows that 51% are At / Above nationally stated expectations, with 40% acceleration.
Within this data are students on the Learning Support Register, of which only 29% are at/above in Mathematics for EOY 2024.

Year 7 Mathematics
- End of year assessment data shows that 54% of the 2024 Year 7 cohort are currently working within (at), or above their end of year expected curriculum level. For Year 7, this is Early Level 4 or above.
- End of Year assessment data (PAT) indicated that 67% of the current Year 7 cohort achieved within Stanines 5-9 (at/above) and are therefore considered as confidently working at or above the nationally stated expectations. This is an increase of 30% from the beginning of the year.
- Both Year 7 Maori and Year 7 Pasifika students are tracking below the Year 7 cohort. This gap is wider for Maori at only 40%.

Year 8 Mathematics (accelerated progress data MOY 2023 - EOY 2024)
- End of year assessment data shows that 48% of the 2024 Year 8 cohort are currently working within (at), or above their expected curriculum level. For Year 8, this is Level 4 or above.
- 40% of Year 8 students have made accelerated progress from MOY 2023 to EOY 2024.
- While Year 8 Pasifika are currently achieving slightly above the total Year 8 cohort, Maori students are tracking slightly below the Year 8 cohort.

Evaluative statement:
As mentioned in the MoY report, students have arrived at school with a lack of basic foundational Mathematical knowledge, such as basic facts and place value. This is further exacerbated by the increase in students who are second language speakers. Teachers are working towards understanding and implementing

the new Mathematics curriculum and are in need of continued support to unpack how the government would like this to be delivered, whilst effectively addressing the needs of the learners within our context.

Next step plans to accelerate learners' progress:

- Continue to provide ongoing professional learning to specialist teachers through workshops, modelling, mentoring, coaching and resources.
- Integrate the new MOE resources - PRIME into the classroom, with the support of our PD provider
- Ulitise e-asTTLe as a formative assessment tool to drive learning across the breadth of the Mathematics curriculum
- Reduce the use of chromebooks and increase hands on activities and discussions in classrooms

---

READING

Reading Target: 55% At / Above nationally stated expectations by the end of the year with 35% acceleration.

EoY data shows that 44% are At / Above nationally stated expectations, with 28% acceleration.
Within this data are students on the Learning Support Register, of which only 17% are at/above in Reading for EOY 2024.

Year 7 Reading

- End of year assessment data shows that 44% of the 2024 Year 7 cohort are currently working within (at), or above their expected curriculum level. For Year 7, this is Early Level 4 or above.
- End of Year assessment data (PAT) indicated that 44% of the current Year 7 cohort achieved within Stanines 5-9 (at/above) and are therefore considered as confidently working at or above the nationally stated expectations. This is an increase of 17% from the beginning of the year.
- Year 7 Māori are achieving lower than their Year 7 cohort at 31%. Year 7 Pasifika students are achieving only slightly less than their Year 7 cohort at 41%.

Year 8 Reading (accelerated progress data MOY 2023 - EOY 2024)

- End of year assessment data shows that 43% of the 2024 Year 8 cohort are currently working within (at), or above their expected curriculum level. For Year 8, this is Level 4 or above.
- 28% of Year 8 students have made accelerated progress from MOY 2023 to EOY 2024.
- Year 8 Maori students are achieving lower than the whole Year 8 cohort, while the Year 8 Pasifika students are achieving only slightly lower (42%) than their Year 8 cohort.

Evaluative statement:
As mentioned in the MoY report, increasing numbers of students are arriving with additional needs and lower levels of literacy capability. Teachers continue to be challenged with differentiating the learning to meet the spread of diverse needs in their classrooms. Implementation of the Code has sought to address some of these needs at a phonological level but has taken a toll on the time teachers have to develop other reading skills, such as comprehension strategies.

Planned steps to accelerate learners' progress:

- Skill specific development of specialist literacy teachers utilising the Structured Literacy facilitator for coaching and observational feedback.

- Reduction of Code specific lessons from three times per week to two times per week, to allow time for the other skills of reading to be taught.
- Integration of literacy with the Social Sciences and Science curriculum.

WRITING

Writing: Target: 55% At / Above nationally stated expectations by the end of the year with 45% acceleration.

EoY data shows that 46% are At / Above nationally stated expectations, with 59% acceleration.
Within this data are students on the Learning Support Register, of which only 17% are at/above in Writing for EOY 2024.

Year 7 Writing

- End of year assessment data shows that 41% of the 2024 Year 7 cohort are currently working within (at), or above their expected curriculum level. For Year 7, this is Early Level 4 or above.
- Year 7 Maori are achieving lower than the whole Year 7 cohort, at 37%; while Pasifika are achieving slightly higher at 42%.

Year 8 Writing (accelerated progress data MOY 2023 - EOY 2024)

- End of year assessment data shows that 51% of the 2024 Year 8 cohort are currently working within (at), or above their expected curriculum level. For Year 8, this is Level 4 or above.
- 59% of Year 8 students have made accelerated progress from MOY 2023 to EOY 2024.
- Both Maori and Pasifika students are achieving lower than the Year 8 cohort with only 46% of Maori students working at or above expectation.

Evaluative statement:
Students' lower levels of literacy capability upon arrival to school, combined with teachers' knowledge and understanding of the developmental stages involved in learning to write, continue to impact student achievement. Teachers' have been working towards making more dependable judgements in writing and moderation processes are continuing to be developed.

Next step plans to accelerate learners' progress:

- Professional learning for the literacy specialist teachers, with a focus on making dependable judgements in asTTe and PACT.
- Greater integration of writing with lessons clear links to the reading materials students are given
- Writing scaffolds supplied for Social Science and Science lessons.

GOOD EMPLOYEE STATEMENT

OPTIONAL TEMPLATE] Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024

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

Reporting on the principles of being a Good Employer		
How have you met your obligations to provide good and safe working conditions?	*Yes - as previous ly stated*	*Reviewed the Codes of Conduct for Board, Staff and Students. Reviewed the Complaints Procedures, Historic Claims, Protected Disclosures. Reviewed and Updated Police Vetting and Employment Procedures. Reviewed and Updated Health and Safety Policies and procedures,*
What is in your equal employment opportunities programme?	*Yes - as previously stated*	*Review of EEO at all meetings, Analysis of staff employment and diversity. Reporting of EEO to the Board on a monthly basis.*
How have you been fulfilling this programme?	*Yes - as previously stated. EEO is reported at every meeting. Unconsious Bias and unteach Racism has been part of our PD schedule in 2024 and 2025 TOW*	
How do you practise impartial selection of suitably qualified persons for appointment?	*Select applications according to skills listed in job description*	*Interview all suitable applicants, Declarations of conflicts of*
How are you recognising,		*All Maori applicants for all available positions are interviewed. We ensure Maori staff members are able to attend and support Maori initiatives within the school and act as a cohesive group. We seek advice on any possible conflicts so that we can better understand and support our Maori Community and employees. We support our Teacher Aides to participate in training and encourage them to gain qualifications*
- The aims and aspirations of Maori,		
- The employment requirements of Maori, and		
- Greater involvement of Maori in the Education service?		
How have you enhanced the abilities of individual employees?		*Professional development and mentoring is a feature of our school. ALL Staff members receive more that the entitlement of CRT. ALL new staff are provided with a structured Induction Programe. ALL staff members including Admin, TA, Teachers and Leaders are provided with regular mentoring and team professional*
How are you recognising the employment requirements of women?		*Family support leave is offered and encouraged for parents. Women on parental leave are offred a graduated return to work*

How are you recognising the employment requirements of persons with disabilities?		*Various disabilities are considered when making property plans - including needs for hearing, sight, physical and emotional support. A range of spaces are offered to ensure accessibility, appropriateness, and to meet a range of needs.*

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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

Report on how we have given effect to Te Tiriti o Waitangi

- Maintained a productive and close relationship with local iwi through our kaumatua Jeff Tekua
- Our Kapa Haka tutor is Paulette Corbett who is supported by Jada Tutaki
- Kapa haka meets Friday mornings and on Thursdays from 3.00 to 4.30pm and primarily provides a platform for students , and whanau and also an outreach into our school community for those wishing to learn Te Reo Maori and Tikanga Maori. The Kapa Haka group runs a Facebook page for our Maori community.
- Provided a budget for the Kapa Haka group to use for costumes, events, activities and promotion of Maori culture and provide support for the Kapa Haka personnel to manage and use their funds and resources.
- Met with our Maori Community, for celebrations of Matariki and to consult regarding how we can best meet the needs/support of our Maori students and community.
- Employed Maori Staff members are our Cultural Leader Paulette Corbett, who receives a Cultural Allowance Leaders: 2 Teachers: 2 RTLB: 2 and Teacher Aides: 3 and supports them to meet and work together with the Kapa Haka group.
- Provided professional development to all staff in Te Reo and Tikanga Maori through Education Perfect, online courses.
- Tracked the attendance, progress and achievement of Maori Students, as individuals, met with whanau and sought to accelerate progress and improve outcomes.
- Provided Te Reo and Tikanga Maori teaching for all students to Level 2 proficiency. Maintained school waiata and karakia and used them consistently across the school, in classes and meetings.
- Promoted karakia and waiata to be used across the schools in our Kahui Ako
- Attended professional development on local history and woven this through all curriculum areas.
- Leaders have attended Niho Taniwha PD with plans to extend this PD across the school.

Signed: Pauline Cornwell (Principal)

Dated: 05/03/2025

Papatoetoe Intermediate School

KIWISPORT NOTE

KIWISPORT NOTE

Kiwisport is a Government funding intitative to support students participation in organised sport. In 2024 , the school received total of 64% funding of $11681.00 (excluding GST). The funding was spent on Sports Equipment, Facility upgrades, sports uniforms , trips, sports camp. Our roll increased so it was harder for student sto get into school teams due to limited numbers.