

MOUNT MAUNGANUI INTERMEDIATE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1837
Principal:	Melissa Nelson
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Accountant / Service Provider:	Davidson Dickson Ltd

MOUNT MAUNGANUI INTERMEDIATE

Annual Financial Statements - For the year ended 31 December 2025

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Mount Maunganui Intermediate

Statement of Responsibility

For the year ended 31 December 2025

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

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

Lee Kristin Martin

Full Name of Presiding Member

Melissa Dawn Hayward

Full Name of Principal

Nelson

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

26.5.2026

Date:

26.5.2026

Date:

Mount Maunganui Intermediate

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	7,243,317	1,534,104	7,002,243
Locally Raised Funds	3	761,635	251,273	710,224
Interest		28,252	35,000	73,361
Gain on Sale of Property, Plant and Equipment		2,105	-	-
Total Revenue		8,035,309	1,820,377	7,785,828
Expense				
Locally Raised Funds	3	393,357	66,470	333,608
Learning Resources	4	5,412,390	1,082,720	5,259,111
Administration	5	279,429	287,737	251,661
Interest		3,814	-	2,010
Property	6	1,804,945	423,626	1,876,886
Other Expense	7	5,286	10,000	12,281
Loss on Disposal of Property, Plant and Equipment		1,310	-	2,395
Total Expense		7,900,531	1,870,553	7,737,952
Net Surplus / (Deficit) for the year		134,778	(50,176)	47,876
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		134,778	(50,176)	47,876

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

Mount Maunganui Intermediate

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,868,596	1,820,720	1,820,720
Total comprehensive revenue and expense for the year		134,778	(50,176)	47,876
Contributions from the Ministry of Education - Te Mana Tunoho		82,337	-	-
Distributions to the Ministry of Education		(162)	-	-
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		2,085,549	1,770,544	1,868,596
Accumulated comprehensive revenue and expense		2,085,549	1,770,544	1,868,596
Equity at 31 December		2,085,549	1,770,544	1,868,596

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.

Mount Maunganui Intermediate Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	572,195	990,577	1,387,225
Accounts Receivable	9	495,331	410,000	397,718
GST Receivable		19,216	10,000	2,190
Prepayments		41,556	30,000	31,985
Investments	10	500,000	-	-
Funds Receivable for Capital Works Projects	16	28,351	-	71,924
		<u>1,656,649</u>	<u>1,440,577</u>	<u>1,891,042</u>
Current Liabilities				
GST Payable		-	10,000	
Accounts Payable	12	516,999	454,956	752,491
Revenue Received in Advance	13	286,600	350,000	243,532
Provision for Cyclical Maintenance	14	-	-	7,358
Finance Lease Liability	15	18,689	11,092	11,092
Funds held for Capital Works Projects	16	12,268	-	201,864
		<u>834,556</u>	<u>826,048</u>	<u>1,216,337</u>
Working Capital Surplus/(Deficit)		822,093	614,529	674,705
Non-current Assets				
Property, Plant and Equipment	11	1,383,696	1,227,015	1,254,015
		<u>1,383,696</u>	<u>1,227,015</u>	<u>1,254,015</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	92,800	65,000	54,555
Finance Lease Liability	15	27,440	6,000	5,569
		<u>120,240</u>	<u>71,000</u>	<u>60,124</u>
Net Assets		<u>2,085,549</u>	<u>1,770,544</u>	<u>1,868,596</u>
Equity		<u>2,085,549</u>	<u>1,770,544</u>	<u>1,868,596</u>

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

Mount Maunganui Intermediate Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		1,645,914	1,543,344	1,656,782
Locally Raised Funds		468,569	161,500	334,254
International Student		284,330	384,773	281,449
Goods and Services Tax (net)		(17,026)	-	47,737
Payments to Employees		(914,155)	(770,068)	(1,057,298)
Payments to Suppliers		(1,430,434)	(900,017)	(1,016,111)
Interest Paid		(3,814)	-	(2,010)
Interest Received		12,112	30,000	78,680
				-
Net cash from/(to) Operating Activities		45,496	449,532	323,483
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,105	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(198,686)	(586,203)	(592,294)
Purchase of Investments		(500,000)	-	-
Proceeds from Sale of Investments		-	-	1,028,429
Net cash from/(to) Investing Activities		(696,581)	(586,203)	436,135
Cash flows from Financing Activities				
Distributions to Ministry of Education		(162)	-	-
Finance Lease Payments		(17,758)	(16,037)	(17,622)
Funds Administered on Behalf of Other Parties		(146,025)	-	152,882
Net cash from/(to) Financing Activities		(163,945)	(16,037)	135,260
Net increase/(decrease) in cash and cash equivalents		(815,030)	(152,708)	894,878
Cash and cash equivalents at the beginning of the year	8	1,387,225	1,143,285	492,347
Cash and cash equivalents at the end of the year	8	572,195	990,577	1,387,225

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.

Mount Maunganui Intermediate

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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) 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.

i) 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	10-50 years
Board-owned Buildings	10-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

l) Revenue Received in Advance

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

m) Funds held for Capital works

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

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

n) 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.

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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.

q) Borrowings

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

r) 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.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,617,761	1,534,104	1,623,560
Teachers' Salaries Grants	4,285,110	-	3,929,574
Use of Land and Buildings Grants	1,340,446	-	1,449,109
	<u>7,243,317</u>	<u>1,534,104</u>	<u>7,002,243</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	105,914	65,500	85,638
Fees for Extra Curricular Activities	328,940	-	239,767
Trading	291	-	5
Fundraising and Community Grants	34,540	1,000	16,525
Other Revenue	5,633	-	5,481
International Student Fees	286,317	184,773	362,808
	<u>761,635</u>	<u>251,273</u>	<u>710,224</u>
Expense			
Extra Curricular Activities Costs	316,662	-	219,085
Trading	197	-	400
Fundraising and Community Grant Costs	2,121	-	8,640
International Student - Other Expenses	74,377	66,470	105,483
	<u>393,357</u>	<u>66,470</u>	<u>333,608</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>368,278</u>	<u>184,803</u>	<u>376,616</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	237,547	270,200	245,992
Information and Communication Technology	42,786	50,000	36,867
Employee Benefits - Salaries	4,858,161	526,068	4,722,289
Staff Development	51,608	60,952	64,124
Depreciation	207,798	160,000	180,473
Other Learning Resources	14,490	15,500	9,366
	<u>5,412,390</u>	<u>1,082,720</u>	<u>5,259,111</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,859	7,892	10,531
Board Fees and Expenses	31,720	39,745	22,495
Operating Leases	2,710	2,600	2,699
Legal Fees	614	-	1,195
Other Administration Expenses	34,039	32,500	29,541
Employee Benefits - Salaries	166,707	170,000	171,784
Insurance	21,351	26,000	4,416
Service Providers, Contractors and Consultancy	11,429	9,000	9,000
Ka Ora, Ka Ako - Healthy School Lunches Programme	-	-	-
	<u>279,429</u>	<u>287,737</u>	<u>251,661</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	113,653	121,000	112,778
Cyclical Maintenance	30,887	17,000	48,590
Heat, Light and Water	71,287	54,171	55,158
Rates	11,970	22,000	21,163
Repairs and Maintenance	100,197	76,455	54,893
Use of Land and Buildings	1,340,446	-	1,449,109
Employee Benefits - Salaries	86,989	89,000	86,448
Other Property Expenses	49,516	44,000	48,747
	<u>1,804,945</u>	<u>423,626</u>	<u>1,876,886</u>

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

7. Other Expense

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Transport	5,286	10,000	12,281
	<u>5,286</u>	<u>10,000</u>	<u>12,281</u>

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	572,195	990,577	1,387,225
Cash and cash equivalents for Statement of Cash Flows	<u>572,195</u>	<u>990,577</u>	<u>1,387,225</u>

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

Of the \$572,195 Cash and Cash Equivalents, \$12,268 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 2026 on Crown owned school buildings.

Of the \$572,195 Cash and Cash Equivalents, \$286,600 of Revenue Received in Advance is held by the School, as disclosed in note 13.

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	55,694	5,000	4,076
Receivables from the Ministry of Education	3,067	-	2,831
Interest Receivable	16,140	5,000	-
Teacher Salaries Grant Receivable	420,430	400,000	390,811
	<u>495,331</u>	<u>410,000</u>	<u>397,718</u>
Receivables from Exchange Transactions	71,834	10,000	4,076
Receivables from Non-Exchange Transactions	423,497	400,000	393,642
	<u>495,331</u>	<u>410,000</u>	<u>397,718</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	500,000	-	-
Total Investments	<u>500,000</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Transfer	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Work in Progress	43,905	-	-	(43,905)	-	-
Building Improvements	73,828	-	-	43,905	(29,706)	88,027
Furniture and Equipment	269,906	116,987	-	-	(58,843)	328,050
Information and Communication Technology	206,274	133,062	(10,116)	-	(59,735)	269,485
Grounds, Playgrounds	593,252	47,782	-	-	(28,169)	612,865
Motor Vehicles	27,059	-	-	-	(9,184)	17,875
Textbooks	1	-	-	-	-	1
Leased Assets	13,750	47,226	-	-	(19,087)	41,889
Library Resources	26,040	4,003	(1,465)	-	(3,074)	25,504
	1,254,015	349,060	(11,581)	-	(207,798)	1,383,696

The net carrying value of leased assets held under a finance lease is \$41,889 (2024: \$13,750)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Work in progress	-	-	-	43,905	-	43,905
Building Improvements	222,384	(134,357)	88,027	178,479	(104,651)	73,828
Furniture and Equipment	748,270	(420,220)	328,050	654,332	(384,426)	269,906
Information and Communication Technology	546,016	(276,531)	269,485	481,766	(275,492)	206,274
Pool Grounds	867,316	(254,451)	612,865	819,672	(226,420)	593,252
Motor Vehicles	105,686	(87,811)	17,875	105,686	(78,627)	27,059
Textbooks	4,608	(4,607)	1	4,608	(4,607)	1
Leased Assets	106,040	(64,151)	41,889	58,814	(45,064)	13,750
Library Resources	94,642	(69,138)	25,504	96,043	(70,003)	26,040
	2,694,962	(1,311,266)	1,383,696	2,443,305	(1,189,290)	1,254,015

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	32,281	34,956	247,471
Accruals	9,089	10,000	10,531
Banking Staffing Overuse	-	-	50,812
Employee Entitlements - Salaries	463,679	400,000	434,160
Employee Entitlements - Leave Accrual	11,950	10,000	9,517
	<u>516,999</u>	<u>454,956</u>	<u>752,491</u>
Payables for Exchange Transactions	516,999	454,956	752,491
	<u>516,999</u>	<u>454,956</u>	<u>752,491</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	189,489	250,000	191,476
Other revenue in Advance	97,111	100,000	52,056
	<u>286,600</u>	<u>350,000</u>	<u>243,532</u>

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	61,913	48,000	69,977
Increase to the Provision During the Year	30,887	17,000	48,590
Use of the Provision During the Year	-	-	(56,654)
Provision at the End of the Year	<u>92,800</u>	<u>65,000</u>	<u>61,913</u>
Cyclical Maintenance - Current	-	-	7,358
Cyclical Maintenance - Non current	92,800	65,000	54,555
	<u>92,800</u>	<u>65,000</u>	<u>61,913</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2030. This plan is based on the actual painting costs from 2023/2024, adjusted for inflation.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for tela laptops. Minimum lease payments payable:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	22,088	18,000	11,642
Later than One Year and no Later than Five Years	30,747	5,000	6,015
Future Finance Charges	(6,706)	-	(996)
	<u>46,129</u>	<u>23,000</u>	<u>16,661</u>
Represented by			
Finance lease liability - Current	18,689	11,092	11,092
Finance lease liability - Non current	27,440	6,000	5,569
	<u>46,129</u>	<u>17,092</u>	<u>16,661</u>

16. Funds Held for Capital Works Projects

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

2025 Project	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Lighting upgrade / Hard materials	200,680	234,701	(463,579)	-	(28,198)
2019 Carpets and lights admin	1,184	-	(1,184)	-	-
Music , hard materials 2019	(31,892)	-	-	31,892	-
Outdoor stage	(40,032)	-	-	40,032	-
Drainage 248499	-	7,348	(7,510)	162	-
Electrical works 248498	-	14,804	(14,804)	-	-
A Block , Caretaker shed 248497	-	36,237	(36,237)	-	-
2025 Flood 253902	-	75,509	(63,241)	-	12,268
Science refresh 253037	-	44,941	(45,094)	-	(153)
Totals	<u>129,940</u>	<u>413,540</u>	<u>(631,649)</u>	<u>72,086</u>	<u>(16,083)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	12,268
Funds Receivable from the Ministry of Education	(28,351)
	<u>(16,083)</u>

Drainage costs exceeded Ministry funding, and therefore, the Board provided \$162 of funding to complete and close out the project from retained surpluses.

The Music / Hard Materials 2019 lighting project is now not being covered under the 5yp, this has been expensed during the 2025 year.

Outdoor stage - the SiP funds are not available to cover these costs anymore and therefore this project has been transferred to board owned Assets.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
2021 Sip - Landscape, concrete	(17,761)	17,110	(334)	985	-
Lighting upgrade / Hard materials	(31,892)	-	-	-	(31,892)
2019 Carpets and lights admin	1,184	-	-	-	1,184
MoE Perimeter fence	(8,453)	19,521	(11,068)	-	-
Music , hard materials 2019	33,981	510,777	(344,078)	-	200,680
Outdoor stage	-	-	(40,032)	-	(40,032)
	<u>(22,941)</u>	<u>547,408</u>	<u>(395,512)</u>	<u>985</u>	<u>129,940</u>

Funds Held on Behalf of the Ministry of Education	201,864
Funds Receivable from the Ministry of Education	(71,924)
	<u>129,940</u>

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,212	4,120
 <i>Leadership Team</i>		
Remuneration	573,108	556,332
Full-time equivalent members	4	4
 Total key management personnel remuneration	576,320	560,452

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	180-190
Benefits and Other Emoluments	5-10	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	10	7
110 - 120	8	4
120 - 130	2	3
130 - 140	1	1
	21	15

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had the following capital commitments (2024:\$512,335) as a result of entering the following contracts:

Contract Name	2025 Capital Commitment
Lighting / Hard materials upgrade	\$ 23,698
Total	<u>23,698</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2025, the Board had entered into the following operating leases:

(a) operating lease of a Vistab / EFTPOS Machine;

	2025 Actual	2024 Actual
No later than One Year	\$ 1,486	\$ 1,486
Later than One Year	-	1,486
	<u>1,486</u>	<u>2,972</u>

The total lease payments incurred during the period were \$1,486 .

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	572,195	990,577	1,387,225
Receivables	495,331	410,000	397,718
Investments - Term Deposits	500,000	-	-
Total financial assets measured at amortised cost	<u>1,567,526</u>	<u>1,400,577</u>	<u>1,784,943</u>

Financial liabilities measured at amortised cost

Payables	516,999	454,956	752,491
Finance Leases	46,129	17,092	16,661
Total financial liabilities measured at amortised cost	<u>563,128</u>	<u>472,048</u>	<u>769,152</u>

23. Events After Balance Date

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

24. Comparatives

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

Independent Auditor's Report

To the Readers of Mount Maunganui Intermediate School's Financial Statements

For the Year Ended 31 December 2025

The Auditor-General is the auditor of Mount Maunganui 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 pages 1 to 19, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - its financial position as at 31 December 2025; 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 27 May 2026. This is the date at which our opinion is expressed.

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 audit 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 the Board intends to close or merge the School, or has no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

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

Independence

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

Other than in our capacity as the auditor, 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



MOUNT MAUNGANUI
INTERMEDIATE

POIPOIA TE KĀKANO KIA PUĀWAI

Nurture the seed and it will blossom

Annual Report for 2025

KIA MAUAO TE TŪ

Annual Report for 2025

Presiding Members Report:

Intermediate schools sit in a unique and pivotal space. Students are only with us for two years and arrive from different primary school environments, bringing diverse academic learning experiences, strengths and gaps. At the same time they are navigating the significant developmental shift into emerging adolescence, making this a period of rapid change and opportunity.

Through its strategic plan, the Board remains committed to ensuring: every child is supported to make meaningful progress and attain their highest possible achievement; the school remains a physically and emotionally safe environment for students and staff; the school responds inclusively to diverse needs; and the school continues to give full effect to Te Tiriti o Waitangi.

In 2025, the Board worked closely with the Principal and Senior Leadership Team (SLT) to ensure that actions and outcomes aligned strongly with these objectives. A major focus continued to be on growing and empowering our teachers (Goal 1) and investment in Te Reo and tikanga capability through the Te Reo Ora programme and integration of Te Reo lessons across all classrooms. Snapshot data across key subject areas showed strong progress school-wide with Māori learners in many areas demonstrating progress rates equal to or above their non-Māori peers, albeit disparities in curriculum attainment remain a focus and challenge.

The Board supported professional growth opportunities for leadership staff through participation in 'Leading Edge', engagement with local intermediates and collaborative work across the Kahui Ako. In the Hauora space (Goal 3), co-funded property projects were aimed at improving facilities and promoting wellbeing. We worked with the SLT to further strengthen EOTC processes, ensuring our systems continue to protect and promote health and safety. Meeting the wellbeing needs of students remained a significant focus with demand for counselling and youth services exceeding Ministry funding, thus requiring ongoing financial commitment to ensure additional support.

The Board would like to acknowledge the dedication and professionalism of staff who continue to respond to moving goalposts such as curriculum changes. Their commitment to our learners remains central to the strong progress and outcomes highlighted in this report. We look forward to supporting the school in providing an inclusive, culturally appropriate and future-focussed education for all akonga.

List of Board Members

Board Member Name:	Term until:
Lee Martin (Presiding Member, Parent rep)	Election Date Sept 2028
Rose Gilmour (Parent rep)	Election date Sept 2028
Matthew Balchin (Parent rep)	Election date Sept 2028
Paul Baker (Parent rep)	Election date Sept 2028
Lee Dove (Parent rep)	Election date Sept 2028
Melissa Nelson (Principal)	
Jillian Johnstone	Election date Sept 2028

Statement of Variance for 2025 school year

Poipoia te kakano kia puawai; Nurture the seed and it will blossom



GOAL 1 Grow and empower our teachers

Actions	What did we achieve What were the outcomes of our actions? What impact did our actions have?	Evidence What sources of evidence did we use to determine these outcomes?	Reasons for any differences between targets and outcomes
Develop consistency school-wide in teacher planning	<p>We established clearer expectations for classroom planning. Team leaders checked planning regularly and modelled best practice and expectations within their teams.</p> <p>Team Leaders observed their teams at least once per term with FB focussed on application of planning in classroom programmes.</p>	<p>Planning is now consistently completed ahead of time across the school.</p> <p>Planning consistently meets school expectations for planning.</p>	
All students will make at least two years of academic progress and we will accelerate the achievement of learners at risk of not meeting curriculum	<p>Mathematics:</p> <p><u>Geometry Snapshot - Term 1</u> Beginning average score: 43% End average score: 73% School wide effect size: 1.97 Effect size for Maori: 1.69</p> <p><u>Measurement Snapshot - Term 2</u> Beginning average score: 33% End average score: 63% School wide effect size: 1.52</p>	<p><u>Rational Numbers Snapshot - Term 3</u> Beginning average score: 24% End average score: 60% School wide effect size: 1.52 Effect size for Māori: 1.37</p> <p><u>Algebra Snapshot - Term 4</u> Beginning average score: 22% End average score: 61% School wide effect size: 1.94</p>	<p>Termly snapshot data in mathematics. Tests done at beginning and end of units. Data collected in classes and analysed within teams and school wide.</p> <p>Analysis of E AsTTle data in Reading, Writing and Maths to measure shift.</p> <p>Data snapshots are analysed regarding gender and ethnicity.</p> <p>Snapshot data shows a positive shift in all four assessments in mathematics. Achievement for Maori Students is very similar to that of non Maori.</p> <p>Both AsTTle and OTJ data show minimal shift from SOY to the EOY when considering percentages of students who are where they should be against the curriculum.</p>

expectations in R, W, M.

Effect size for Māori: 1.28

Maths Progress Summary 2025 - Year 8 Students over 2 years

Sub Level Movement	Number of Students	Percentage of Students
1 and below sublevels	Insufficient: 86/335	26%
2 sublevels	Expected 179/335	53%
Above 2 sublevels	Accelerated 70/335	21%

Summary of Acceleration	Percentage of Students
210/335 were at or above expectation when they started	63%
102/335 were below when they came to us in 2024, but made expected or accelerated growth	30%
207/335 were at or above when they left MMI in 2025	62%
72/335 were below when they left in 2025, but made expected or accelerated growth while here	21%

83% of Year 8 students at Mount Maunganui Intermediate were either 'at or above when they left, or were below but made the expected or accelerated progress.

Effect size for Māori: 1.57

OTJ Data: (See appendix)
Data collected SOY, MoY (prediction) and EOY. These judgements are made using a range of assessment sources, administered over time.

This method on its own does not measure the progress that learners make. At the EOY, we measured the shift that each student made using sub levels. This data shows us that we are making a positive difference with the majority of our students. In 2024, we will change the way we collect data to ensure we are measuring *shift* as well as achievement against the curriculum.

Team Leaders have a growing awareness of how to support staff to grow their practice.

Literacy

Punctuation Snapshot:
Beginning Average Score: 51%
End average score: 71%
School wide effect size: 1.11
Effect Size for Māori: 1.13

Sentence Structure Snapshot
Beginning Average Score -63%
End average score - 81%
School wide effect size 0.99
Effect Size for Māori - 1.01

Figurative Language Snapshot
Beginning Average Score -39%
End average score - 72%
School wide effect size - 1.54
Effect Size for Māori - 1.56

Reading Progress Summary 2025 - Year 8 Students over 2 years

Sub Level Movement	Number of Students	Percentage of Students
1 and below sublevels	128 Insufficient	38%
2 sublevels	153 Expected	46%
Above 2 sublevels	54 Accelerated	16%

Summary of Acceleration	Percentage of Students
240/335 were at or above expectation when they started in 2024	71%
72/335 were below when they came to us in 2024, but made expected or accelerated growth	21%
220/335 were at or above when they left MMI in 2025	67%
59/335 were below when they left in 2025, but made expected or accelerated growth while here	18%

85% of Year 8 students at Mount Maunganui Intermediate were either 'at or above when they left, or were below but made the expected or accelerated progress in Reading.

Termly snapshot data in writing. Tests done at beginning and end of units. Data collected in classes and analysed within teams and school wide.

Analysis of E AsTTle data in Reading and Writing to measure shift.

Data snapshots are analysed regarding gender and ethnicity.

OTJ Data: (See appendix)
Data collected SOY, MoY (prediction) and EOY. These judgements are made using a range of assessment sources, administered over time.

See analysis below

See analysis below

Writing Progress Summary 2025 - Year 8 Students over 2 years

Sub Level Movement	Number of Students	Percentage of Students
1 and below sublevels	Insufficient 87/333	26%
2 sublevels	Expected 168/333	50%
Above 2 sublevels	Accelerated 76/333	23%

Summary of Acceleration	Percentage of Students
186/333 were at or above expectation when they started in 2024	56%
142/333 were below when they came to us in 2024, but made expected or accelerated growth	43%
179/333 were at or above when they left MMI in 2025	54%
92/333 were below when they left in 2025, but made expected or accelerated growth while here	28%

82% of Year 8 students at Mount Maunganui Intermediate were either at or above when they left, or were below but made the expected or accelerated progress in Writing.

Future focus:

In 2026:

Team Leaders, supported by the SLT, will focus on best practice, starting with a focus on formative assessment. We will introduce PLGs across teams, to explore formative assessment principles, led by Team Leaders.

We will build capacity around pedagogy with the development and implementation of a pedagogy framework to give clarity to teachers. Developing consistent school wide systems and structures around assessment, with fidelity, will be a strategic focus.

We will implement the revised English curriculum. All staff will be trained in structured literacy pedagogy using the Ideal platform with external providers. All students will have access to phase three (level 4) concepts and resources across the curriculum, with some students requiring enablers (scaffolds) and some students requiring extension.

We will maintain regular classroom observations (2x per term), with a focus on the MMI Teaching Standards. Team Leaders will share data with teams termly and identification and monitoring of target students will be standardised across the school.

GOAL 2 - Strengthen Community Partnerships: Strengthen our whānau class programme.

Actions	What did we achieve What were the outcomes of our actions? What impact did our actions have?	Evidence What sources of evidence did we use to determine these outcomes?	Reasons for any differences between targets and outcomes
<p>The wider leadership team engaged in external PLD “Leading Edge”</p> <p>The wider leadership team read “Leading to the North East”</p> <p>Senior Leaders, Middle leaders and teachers worked collaboratively with Kahui Ako and other local Intermediates to challenge and grow leadership and teaching practice.</p>	<p>We identified a common “problem” (related to student achievement) and engaged in a 5 stage complex problem solving process.</p> <p>A deeper, shared understanding of addressing disparity in a NZ context.</p> <p>We continued to work collaboratively with other Intermediate leadership teams to share practice.</p> <p>Melissa was the co-lead for the Kahui Ako ki Mauao in 2024.</p>	<p>There is a consistency of understanding and increased commitment across the team to address the issue of underachievement.</p> <p>There is an increased focus amongst the leadership team on leading with fidelity and establishing a clear and consistent pedagogical framework</p> <p>We hosted visits from three intermediates to share our practice - with particular focus on assessment procedures and pedagogy.</p>	



MOUNT MAUNGANUI
INTERMEDIATE

POIPOIA TE KĀKANO KIA PUĀWAI

Nurture the seed and it will blossom

School wide data 2025

KIA MAUAO TE TŪ

Section One: OTJ Achievement EOY 2025

OTJ's are assessed twice yearly. The first at the end of term 2 and the second time at the end of term 4.

Our SOY Overall Teacher Judgement in Year 7 initially comes from the primary school and may be changed after the SOY year testing at Intermediate.

This data is based on curriculum expectations from the NZC, **prior to the curriculum refresh of 2025**. In this iteration of the curriculum, expectations were as follows:

Beginning of Year 7 (EO Y 6)	End of Year 7 /Beginning of Year 8	End of Year 8
At 3 or above	Early 4 or above	At 4 or above

	READING		WRITING		MATHS	
	Start of Year	End of Year	Start of Year	End of Year	Start of Year	End of Year
Whole School At or Above	71%	64%	56%	49%	58%	61%
Year 7 2025	At 3 and above	E4 and above	At 3 and above	E4 and above	At 3 and above	E4 and above
Y7	77%	65%	60%	47%	58%	63%
Y7 Female	75%	65%	68%	55%	50%	59%
Y7 Male	78%	65%	53%	41%	65%	67%
Year 7 Māori	63%	46%	42%	27%	33%	38%
Year 7 NZ European/Pakeha	81%	72%	65%	53%	63%	68%
Year 7 Pacific Peoples	63%	67%	51%	33%	63%	44%

Year 8 2025	E4 and above	A4 and above	E4 and above	A4 and above	E4 and above	A4 and above
Y8	64%	63%	53%	51%	58%	59%
Y8 Female	72%	72%	67%	65%	56%	59%
Y8 Male	56%	55%	38%	37%	61%	60%
Year 8 Māori	47%	53%	43%	40%	47%	51%
Year 8 NZ European/Pakeha	72%	70%	61%	56%	61%	61%
Year 8 Pacific Peoples	46%	27%	29%	21%	42%	33%

Overview of OTJ data

The above tables show curriculum expectations over time. Please note that the expectations increase at EOY.

- Reading: A dip from 71% (SOY) to 65% (EOY)
- Writing: A dip from 56% (SOY) to 49% (EOY)
- Maths: Starts at 58% (SOY) and rises to 61%EOY.

Year 7 Insights

By Gender

- Female students: Perform better in writing
- Male students: Perform better at Reading and Maths

By Ethnicity

- NZ European/Pākehā students: Show the strongest performance across all subjects and times.
- Māori students: Challenges persisting across the board and significant drops from SOY to EOY in Reading and Writing. A slight increase in Mathematics
- Pacific Peoples: Lower results in general but show some improvement in Reading but a drop in Mathematics

Year 8 Insights

By Gender

- Female students: Lead in Writing and Reading, though the gap in Maths is small
- Male students: Consistently underperform relative to females in Literacy. However they show slight increase in Math

By Ethnicity

- NZ European/Pākehā students: Maintain the highest achievement levels in all subjects.
- Māori students: Performance improves in Reading and Mathematics but has a slight dip in Writing

- Pacific Peoples: Decreases in all subject areas.

Key Patterns and Considerations

1. Gender Gaps: Female students consistently outperform males in Writing. In Reading, the year 7 cohort of females and males is the same, whereas in year 8 there is quite a disparity between males and females. In Maths, boys are outperforming girls.
2. Ethnic Disparities: NZ European/Pākehā students consistently perform higher compared to Māori and Pacific Peoples.
3. Subject Trends: Writing scores tend to decrease from SOY to EOY across both years, whereas Maths shows more variability.

Section Two: OTJ Progress while at MMI

The following data shows the percentages of Year 8 students who are **below** but have **made at least two years progress** in their time at MMI.

The majority of these students enrolled at MMI being below or well below curriculum expectations; this means they had not made expected progress in their first 6 years of their schooling. In their time with us, these students have made at least two years progress.

We have used OTJ data to measure this progress. In the future, it is our intention to use the SMART tool to measure progress over time.

Reading Progress Summary 2025 - Year 8 Students over 2 years

Sub Level Movement	Number of Students	Percentage of Students
1 and below sublevels	128 Insufficient	38%
2 sublevels	153 Expected	46%
Above 2 sublevels	54 Accelerated	16%

Summary of Acceleration	Percentage of Students
240/335 were at or above expectation when they started in 2024	71%
72/335 were below when they came to us in 2024, but made expected or accelerated growth	21%
220/335 were at or above when they left MMI in 2025	67%
59/335 were below when they left in 2025, but made expected or accelerated growth while here	18%

85% of Year 8 students at Mount Maunganui Intermediate were either 'at or above when they left, or were below but made the expected or accelerated progress in Reading.

Writing Progress Summary 2025 - Year 8 Students over 2 years

Sub Level Movement	Number of Students	Percentage of Students
1 and below sublevels	Insufficient 87/333	26%
2 sublevels	Expected 168/333	50%
Above 2 sublevels	Accelerated 78/333	23%

Summary of Acceleration	Percentage of Students
186/333 were at or above expectation when they started in 2024	56%
142/333 were below when they came to us in 2024, but made expected or accelerated growth	43%
179/333 were at or above when they left MMI in 2025	54%
92/333 were below when they left in 2025, but made expected or accelerated growth while here	28%

82% of Year 8 students at Mount Maunganui Intermediate were either at or above when they left, or were below but made the expected or accelerated progress in Writing.

Maths Progress Summary 2025 - Year 8 Students over 2 years

Sub Level Movement	Number of Students	Percentage of Students
1 and below sublevels	Insufficient: 86/335	26%
2 sublevels	Expected 179/335	53%
Above 2 sublevels	Accelerated 70/335	21%

Summary of Acceleration	Percentage of Students
210/335 were at or above expectation when they started	63%
102/335 were below when they came to us in 2024, but made expected or accelerated growth	30%
207/335 were at or above when they left MMI in 2025	62%
72/335 were below when they left in 2025, but made expected or accelerated growth while here	21%

83% of Year 8 students at Mount Maunganui Intermediate were either 'at or above when they left, or were below but made the expected or accelerated progress.

Evaluation and analysis of the school's students' progress and achievement

Student Achievement against the New Zealand Curriculum

Students are measured against the New Zealand Curriculum expectations, using OTJs. OTJs are made by teachers in consultation with students and are based on multiple assessments (formative and summative), administered over time. The New Zealand Curriculum requires students to be meeting the demands (“at”) of Level 4 (now Phase 3) by the end of Year 8. Students should be working at “early” level four (phase 3) by the end of Year 7.

As an Intermediate School, we only have the students for two years. Our window to “make a difference” is a relatively small one. As a school, we intentionally focus on the progress and development of our akonga. Our goal is to ensure that every child, regardless of where they sit in terms of curriculum measures, makes at least two years progress when they are with us.

Our school enrolls students from the four kura in Kahui Ako ki Mauao. Each year, we receive approximately one third of students who are already below curriculum expectations, according to assessment data at Year 6. This varies from cohort to cohort. In addition to this, when students start in Year 7, the curriculum expectations go up. Level four is the benchmark for Years 7 and 8. This is a big jump for many of our akonga.

At MMI, we aim to “put level four” in front of every learner in our classrooms. Despite this being part of our pedagogy for some time, this approach is now mandated by the MoE in the revised curriculum.

Some of our students will cope well with this level of learning independently, and some will need scaffolding and support to do so. Some students will extend their learning past level four and beyond. What is important to us and our approach to curriculum, is that all students make progress in their learning.

Progress in Reading :

When combined, students who are meeting curriculum expectations (OTJ) and students who have made 3 or more sublevels of shift (AsTTle) total 85% across the school.

Student achievement data that measures *progress* shows that Maori students are performing at least as well as their NZE counterparts. School based snapshot assessments show that Maori students make the same (and in some examples more) progress than non- Maori students. Despite the considerable progress that our students are making, when measuring *attainment* against curriculum expectations, Maori students are underperforming. There is a need to address the achievement of Maori students in Reading.

Progress in Writing:

When combined, students who are meeting curriculum expectations (OTJ) and students who have made 3 or more sublevels of shift (AsTTle) total 82% across the school.

Student achievement data that measures *progress* shows that Maori students are performing at least as well as their NZE counterparts. School based snapshot assessments show that Maori students make the same (and in some examples more) progress than non- Maori students. Despite the considerable progress that our students are making, when measuring *attainment* against curriculum expectations, Maori students are underperforming. There is a need to address the achievement of Maori students in Writing.

Progress in Maths :

When combined, students who are meeting curriculum expectations (OTJ) and students who have made 3 or more sublevels of shift (AsTTle) total 83% across the school.

Student achievement data that measures *progress* shows that Maori students are performing slightly lower than their NZE counterparts. School based snapshot assessments show that Maori students make very similar, but slightly lower progress to non- Maori students. Despite the considerable progress that our students are making, when measuring *attainment* against curriculum expectations, Maori students are underperforming. There is a need to address the achievement of Maori students in Mathematics.

Analysis of students who do not make two years progress:

Maths: 63 (73%) of the 86 students that did not make two years' progress, were already at or above curriculum expectations when they arrived. This means that progress slowed for them at MMI.

Reading: 105 (82%) of the 128 students that did not make two years' progress, were already at or above curriculum expectations when they arrived. This means that progress slowed for them at MMI.

Writing: 62 (72%) of the 87 students that did not make two years' progress, were already at or above curriculum expectations when they arrived. This means that progress slowed for them at MMI.

In 2026, we will implement the revised curriculum. For us as teachers of Years 7 and 8, the new curriculum expectations for our year levels is "phase 3". This phase is a two-year phase (unlike the two three-year phases that go before us). This means that our teachers have two years to teach this curriculum content and for the students to master and apply it.

Having a two-year phase has meant that little has changed for us in terms of the Mathematics curriculum. We had already been focussing on "putting phase 3 in front of every learner" for some years, so this change in pedagogical approach was not a big shift for us at MMI. In 2026, we will implement the revised English curriculum. We are expecting more change with the implementation of a structured literacy approach to spelling as well as a stronger focus on grammar and more direction about the teaching of particular text types and individual texts.

FUTURE FOCUS

Where to next?

- Pedagogical framework: We will develop a consistent pedagogical approach based on Russel Bishop's principles.
- School wide support systems: We will develop assessment procedures that ensure the pedagogy is implemented *with fidelity* over time—these systems include infrastructure, leadership, inclusion, and evidence.
- Consistent approach to target students: In 2026, target students groups will be identified, closely tracked and monitored at regular intervals. Identification will be based on both attainment (SOY data) and progress (those not progressing in MMI snapshots). This mahi will happen in teams and data collection and analysis will be a focus for the leadership team.
- Leadership Development: The leadership team will engage with an external coach to address puzzles of practice associated with the progress of students in their teams. SLT will mentor team leaders in their roles as leaders of learning.
- Formative Assessment PLGs: The establishment of PLGs focussed on formative assessment principles will widen the repertoire of tools for teachers and aim to improve student agency and engagement in learning.
- Structured Literacy PLD: By the end of 2026, all staff will have undergone training in structured literacy pedagogy.
- Reporting: The whole staff will explore and implement new requirements for reporting against the phases of the revised curriculum.

How we have given effect to Te Tiriti o Waitangi

The Board's Contribution:

The BOT recognises the importance of Te Tiriti o Waitangi.

Local Curriculum

Through our work in Kahui Ako ki Mauao, our local curriculum has been developed alongside our main Iwi; Ngai te Rangi. This includes a framework for the sharing of stories, places of significance and local tikanga and ensures a Maori lens is maintained and considered through the NZ Histories Curriculum. In addition to the local curriculum that sits across Tauranga Moana (Te Tai Whanake- a curriculum collaboration between all schools and three Iwi), Ngai te Rangi has gifted us the “Paritaha Model” which is a localised framework for delivering the stories and knowledge of Ngai te Rangi in the kura on this whenua.

Instruction in tikanga and Te Reo Maori

Teaching Te Reo has always been a challenge for our staff as only a few speak Te Reo fluently. Over the years we have tried many approaches and resources to improve our competence in this area, however most staff still consider themselves to be beginners.

In 2023, we began all staff hui with a 15 minute slot based on tikanga. This was led by staff members who are fluent speakers and who have the ability to lead in this space. We have a ‘within school leader’ in our “Culture and Identity Workstream” (Kahui Ako). This leader has helped us to understand and implement the Paritaha Model as well as supporting us with resources for our classrooms.

In 2024, all teachers and some support staff undertook to learn Te Reo through a programme called “Reo Ora”. This is an online programme that allows akonga to learn at their own pace. It is interactive and applicable to students of all ages. We committed to 7 staff hui times per term to be time to focus on Re Ora. This is an investment in time for staff- to prioritise and focus on this important mahi and personal journey.

In 2025, staff began to apply their knowledge through weekly Te Reo lessons that are taught in every classroom. Teachers continue to upskill themselves in this area through practice, school wide tikanga and teaching Te Reo in their classes.

Achieving equitable outcomes for Maori

Student achievement data measuring progress shows that Mount Maunganui Intermediate is achieving equitable outcomes for Maori students. Across the curriculum, Maori students make equitable *progress* in their learning. There is still a data gap when measuring students against curriculum expectations. This is a gap we “inherit” every year and one we work hard to narrow in the two years that students are with us.

Whanau Classes

There are two Whanau classes at Mount Maunganui Intermediate. They are taught by kaiako ki Ngai te Rangi. These two classes are by application and numbers are strong, with both classes sitting at 32. Tikanga is a strong focus in these classes; students experience educational success as Maori through an adaptation of our school curriculum to encompass Te Ao, mātauranga Maori and tikanga Maori. Students in these classes engage in kapa haka and waka ama. Student voice tells us that they experience a strong sense of belonging and pride in their classes and in their school.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>See School Docs Policy on our website</i>
What is in your equal employment opportunities programme?	<i>To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Mt Maunganui Intermediate School staff.</i>
How have you been fulfilling this programme?	<p><i>Our EEO programme may include:</i></p> <ul style="list-style-type: none"> ● <i>developing a policy statement and establishing objectives</i> ● <i>appointing an EEO representative</i> ● <i>consulting with staff to hear any concerns</i> ● <i>creating an employee database (with informed consent for any EEO data collected)</i> ● <i>encouraging staff to participate in training and career development</i> ● <i>programme monitoring through staff meetings and board reports</i> ● <i>reviewing employment and personnel policies and processes.</i> <p><i>Mt Maunganui Intermediate School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.</i></p>
How do you practise impartial selection of	<i>Appointment Procedure</i>

suitably qualified persons for appointment?

*Mt Maunganui Intermediate School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to **te Tiriti o Waitangi** through our vision and strategic plan to reflect tikanga Māori.*

Our appointment process meets the requirements of the Children's Act 2014.

The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.

We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.

Responsibility

Action

The principal and senior management

- 1. Determine whether a vacancy exists, and what kind of vacancy it is, i.e., permanent or fixed-term. Fixed-term employment is only offered if it meets the criteria specified in the relevant employment agreement.*
- 2. Prepare an application package.*

3. *Advertise the position.*

Notify the vacancy according to the terms of the relevant employment agreement, in a way that enables suitably qualified people to apply for the position.

4. *Form an **appointment committee** based on agreed delegations.*

All appointment committee meetings are deemed to be “public excluded” meetings of a board committee in terms of the Local Government Official Information and Meetings Act.

Administration staff

5. *Receive the applications and acknowledge them with a standard letter or email. Keep them confidential and secure.*

Appointment committee

6. *Shortlist applicants.*

Use the new employee checklist to ensure all proper checks are undertaken before, during, and after the interview process.

If there are no suitable applicants, re-advertise the position.

- 7. Conduct interviews and complete all reference and background checks.*

Reference checking may be carried out before interviews.

- 8. Make an appointment.*

- 9. Make sure all the required documentation is completed and filed in the employee's file.*

- 10. Notify unsuccessful interviewed candidates by email or phone. Send written notification to all candidates, and delete or destroy their documentation.*

	<p><i>The principal assures the board that procedures for staff selection and appointment are being implemented correctly, including identity and registration checks, and board delegation for appointment committees. The principal confirms that supporting policies for induction, staff conduct, and professional development are being implemented. See Self-Review and Board Assurances.</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p><i>See Te Tiriti o Waitangi Policy (School Docs)</i> <i>We have two Ngai te Rangi on staff as full time teachers.</i> <i>There are opportunities for all staff to take on leadership roles in line with our strategic plan.</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>Through a growth cycle process</i> <i>Through mentoring a coaching for Team Leaders and Senior Leaders</i> <i>Through opportunities to develop leadership through fixed term units attached to our strategic plan.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>Refer Equal Opportunities Policy (School Docs)</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>Refer Equal Opportunities Policy (School Docs)</i></p>

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?	/	

Signed:




Melissa Nelson

Lee Martin

Principal

Presiding Member

Ratified by the Board 24 March 2026



31 December 2025

2025 Kiwi Sport Funding

Calculation Date: 05 December 2025
Roll: 734
\$10,667.28

Mount Maunganui Intermediate School allocate the Kiwi Sport funding towards the costs of having a sports coordinator.

Signed

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Lee Martin

Presiding Member - Board of Trustees