

MAEROA INTERMEDIATE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1792

Principal: Susan Wood

School Address: Churchill Avenue

School Postal Address: Churchill Avenue, Maeroa, Hamilton, 3200

School Phone: 07 847 5014

School Email: tsherwin@maeroa.school.nz

Accountant / Service Provider:

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MAEROA INTERMEDIATE

Annual Financial Statements - For the year ended 31 December 2025

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Maeroa 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.

Michael Smith
Full Name of Presiding Member


Signature of Presiding Member

22 May 2026
Date

Susan Wood
Full Name of Principal


Signature of Principal

22 May 2026
Date

Maeroa 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	7,622,143	6,582,879	7,508,431
Locally Raised Funds	3	282,090	189,300	283,157
Interest		82,240	50,000	112,078
Total Revenue		7,986,473	6,822,179	7,903,666
Expense				
Locally Raised Funds	3	196,185	201,700	211,281
Learning Resources	4	5,111,345	4,724,944	4,553,847
Administration	5	669,062	339,944	1,091,692
Interest		15,089	6,154	7,564
Property	6	1,749,524	1,528,654	1,617,749
Other Expenses	7	12,237	-	2,785
Loss on Disposal of Property, Plant and Equipment		-	-	68,326
Total Expense		7,753,442	6,801,396	7,553,244
Net Surplus / (Deficit) for the year		233,031	20,783	350,422
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		233,031	20,783	350,422

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



Maeroa 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		3,515,069	3,158,458	3,104,217
Total comprehensive revenue and expense for the year		233,031	20,783	350,422
Contribution - Furniture and Equipment Grant		100,365	-	-
Contributions from the Ministry of Education - Te Mana Tuhono		3,788	-	60,430
Equity at 31 December		3,852,253	3,179,241	3,515,069
Accumulated comprehensive revenue and expense		3,852,253	3,179,241	3,515,069
Equity at 31 December		3,852,253	3,179,241	3,515,069

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.



Maeroa 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	998,334	544,347	967,564
Accounts Receivable	9	416,980	345,952	370,330
GST Receivable		49,162	26,595	21,018
Prepayments		27,610	28,216	30,354
Investments	10	1,455,009	1,131,360	1,405,416
Funds Receivable for Capital Works Projects	17	19,100	-	69,247
		<u>2,966,195</u>	<u>2,076,470</u>	<u>2,863,929</u>
Current Liabilities				
Accounts Payable	12	542,822	339,425	374,621
Revenue Received in Advance	13	(2,811)	12,585	(1,504)
Provision for Cyclical Maintenance	14	76,414	-	184,338
Finance Lease Liability	15	125,939	82,045	39,510
Funds held in Trust	16	5,200	-	-
Funds held for Capital Works Projects	17	-	-	32,022
		<u>747,564</u>	<u>434,055</u>	<u>628,987</u>
Working Capital Surplus/(Deficit)		2,218,631	1,642,415	2,234,942
Non-current Assets				
Property, Plant and Equipment	11	1,792,133	1,652,968	1,386,347
		<u>1,792,133</u>	<u>1,652,968</u>	<u>1,386,347</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	11,079	116,142	45,262
Finance Lease Liability	15	147,432	-	60,958
		<u>158,511</u>	<u>116,142</u>	<u>106,220</u>
Net Assets		<u>3,852,253</u>	<u>3,179,241</u>	<u>3,515,069</u>
Equity		<u>3,852,253</u>	<u>3,179,241</u>	<u>3,515,069</u>

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



Maeroa Intermediate Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,206,596	1,974,231	1,982,844
Locally Raised Funds		242,845	189,300	243,949
Goods and Services Tax (net)		(28,144)	-	5,577
Payments to Employees		(812,225)	(790,743)	(688,158)
Payments to Suppliers		(1,232,144)	(898,236)	(920,314)
Interest Paid		(15,089)	(4,154)	(7,564)
Interest Received		91,677	50,000	105,833
Net cash from/(to) Operating Activities		453,516	520,398	722,167
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(374,149)	(558,500)	(312,352)
Purchase of Investments		(49,592)	-	(540,515)
Proceeds from Sale of Investments		-	-	266,458
Net cash from/(to) Investing Activities		(423,741)	(558,500)	(586,409)
Cash flows from Financing Activities				
Furniture and Equipment Grant		100,365	-	-
Finance Lease Payments		(127,087)	(41,569)	(86,469)
Funds Administered on Behalf of Other Parties		27,717	(37,900)	256,357
Net cash from/(to) Financing Activities		995	(79,469)	169,888
Net increase/(decrease) in cash and cash equivalents		30,770	(117,571)	305,646
Cash and cash equivalents at the beginning of the year	8	967,564	661,918	661,918
Cash and cash equivalents at the end of the year	8	998,334	544,347	967,564

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.



Maeroa Intermediate

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Maeroa 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 22b.

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) Inventories

Inventories are consumable items held for sale. 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:

Board-owned Buildings	50 years
Furniture and Equipment	4-10 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

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. The valuation is based on a comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in 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 students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

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.

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

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

s) Financial Instruments

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

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 and finance lease liability. Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.



t) 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.

u) 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.

v) Budget Figures

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

w) 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	2,254,028	1,982,004	2,007,637
Teachers' Salaries Grants	3,953,834	3,596,347	3,635,583
Use of Land and Buildings Grants	1,031,746	1,004,528	1,065,557
Ka Ora, Ka Ako - Healthy School Lunches Programme	322,311	-	779,465
Other Government Grants	60,224	-	20,189
	<u>7,622,143</u>	<u>6,582,879</u>	<u>7,508,431</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	49,010	300	5,505
Fees for Extra Curricular Activities	200,169	171,000	252,327
Fundraising and Community Grants	23,443	8,000	22,925
Other Revenue	9,468	10,000	2,400
	<u>282,090</u>	<u>189,300</u>	<u>283,157</u>
Expense			
Extra Curricular Activities Costs	179,308	193,700	206,162
Fundraising and Community Grant Costs	16,877	8,000	5,119
	<u>196,185</u>	<u>201,700</u>	<u>211,281</u>
<i>Surplus/(Deficit) for the year Locally Raised Funds</i>	<u>85,905</u>	<u>(12,400)</u>	<u>71,876</u>

The School undertook a trip to Japan in 2025. 9 students and 1 staff travelled to Japan which is part of a student exchange programme that the school participates in every year. The purpose of this trip is for the students to learn about the Japanese culture and how to school in a foreign country. This overseas trip is fully funded by the parents of the students participating in this programme.

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	139,180	181,400	100,279
Employee Benefits - Salaries	4,625,227	4,193,544	4,126,594
Staff Development	39,216	60,000	50,237
Depreciation	299,824	280,000	269,677
Other Learning Resources	7,898	10,000	7,060
	<u>5,111,345</u>	<u>4,724,944</u>	<u>4,553,847</u>



5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fees	7,880	9,500	9,020
Board Fees and Expenses	10,133	15,300	6,748
Operating Leases	3,655	-	2,707
Legal Fees	-	1,000	-
Other Administration Expenses	142,768	144,610	118,021
Employee Benefits - Salaries	149,401	124,934	142,510
Insurance	19,846	12,000	9,809
Service Providers, Contractors and Consultancy	24,000	32,600	23,412
Ka Ora, Ka Ako - Healthy School Lunch Programme	311,379	-	779,465
	<u>669,062</u>	<u>339,944</u>	<u>1,091,692</u>

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Consultancy and Contract Services	120,000	130,300	120,000
Cyclical Maintenance	232,069	59,214	53,549
Heat, Light and Water	99,614	92,000	104,771
Rates	10,788	12,000	10,327
Repairs and Maintenance	144,563	124,000	140,203
Use of Land and Buildings	1,031,746	1,004,528	1,065,557
Employee Benefits - Salaries	75,033	68,612	86,394
Other Property Expenses	35,711	38,000	36,948
	<u>1,749,524</u>	<u>1,528,654</u>	<u>1,617,749</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 Expenses

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Loss on Uncollectable Accounts Receivable	12,237	-	2,785
	<u>12,237</u>	<u>-</u>	<u>2,785</u>



8. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	709,542	544,347	689,430
Short-term Bank Deposits	288,792	-	278,134
Cash and cash equivalents for Statement of Cash Flows	<u>998,334</u>	<u>544,347</u>	<u>967,564</u>

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

Of the \$998,334 Cash and Cash Equivalents \$5,200 is subject to restrictions for the following reasons:

- \$5,200 is held in trust by the school on behalf of other parties, as disclosed in note 16.

9. Accounts Receivable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	40,835	24,542	13,388
Receivables from the Ministry of Education	552	-	407
Interest Receivable	20,276	23,468	29,713
Banking Staffing Underuse	-	3,990	-
Teacher Salaries Grant Receivable	355,317	293,952	326,822
	<u>416,980</u>	<u>345,952</u>	<u>370,330</u>
Receivables from Exchange Transactions	61,111	52,000	43,101
Receivables from Non-Exchange Transactions	355,869	293,952	327,229
	<u>416,980</u>	<u>345,952</u>	<u>370,330</u>

10. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,455,009	1,131,360	1,405,416
Total Investments	<u>1,455,009</u>	<u>1,131,360</u>	<u>1,405,416</u>



11. Property, Plant and Equipment

2025	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Board-owned Buildings	276,759	-	-	-	(9,856)	266,903
Building Improvements	402,941	185,032	-	-	(12,169)	575,804
Furniture and Equipment	432,223	102,584	-	-	(93,130)	441,677
Information and Communication Technology	145,065	85,052	-	-	(57,952)	172,165
Motor Vehicles	12,964	-	-	-	(3,180)	9,784
Leased Assets	95,615	306,781	-	-	(120,432)	281,964
Library Resources	20,780	4,121	-	-	(3,105)	21,796
Work in Progress	-	22,040	-	-	-	22,040
	1,386,347	705,610	-	-	(299,824)	1,792,133

The net carrying value of equipment held under a finance lease is \$281,964 (2024: \$95,615)

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 \$
Board-owned Buildings	568,616	(301,713)	266,903	568,616	(291,857)	276,759
Building Improvements	740,073	(164,269)	575,804	555,041	(152,100)	402,941
Furniture and Equipment	1,332,136	(890,459)	441,677	1,229,553	(797,330)	432,223
Information and Communication Technology	695,881	(523,716)	172,165	587,015	(465,764)	121,251
Motor Vehicles	32,150	(22,366)	9,784	32,150	(19,186)	12,964
Leased Assets	671,735	(389,771)	281,964	364,954	(269,339)	95,615
Library Resources	154,123	(132,327)	21,796	150,001	(129,221)	20,780
Work in Progress	22,040	-	22,040	23,814	-	23,814
	4,216,754	(2,424,621)	1,792,133	3,511,144	(2,124,797)	1,386,347

12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	165,691	25,296	22,849
Accruals	9,380	8,403	9,020
Employee Entitlements - Salaries	355,317	293,952	326,822
Employee Entitlements - Leave Accrual	12,434	11,774	15,930
	542,822	339,425	374,621
Payables for Exchange Transactions	542,822	339,425	374,621
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	542,822	339,425	374,621

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Fees in Advance	2,102	12,585	458
Hall Bonds	100	-	100
Other Income In Advance	(5,013)	-	(2,062)
	<u>(2,811)</u>	<u>12,585</u>	<u>(1,504)</u>

14. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	229,600	56,928	209,176
Increase/(decrease) to the Provision During the Year	232,069	59,214	53,549
Use of the Provision During the Year	(374,176)	-	(33,125)
Provision at the End of the Year	<u>87,493</u>	<u>116,142</u>	<u>229,600</u>
Cyclical Maintenance - Current	76,414	-	184,338
Cyclical Maintenance - Non current	11,079	116,142	45,262
	<u>87,493</u>	<u>116,142</u>	<u>229,600</u>

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

15. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	135,925	82,045	45,161
Later than One Year	153,116	-	66,602
Future Finance Charges	(15,670)	-	(11,295)
	<u>273,371</u>	<u>82,045</u>	<u>100,468</u>
Represented by			
Finance lease liability - Current	125,939	82,045	39,510
Finance lease liability - Non current	147,432	-	60,958
	<u>273,371</u>	<u>82,045</u>	<u>100,468</u>



16. Funds held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	5,200	-	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>5,200</u>	<u>-</u>	<u>-</u>

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2025	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
	228454	(69,247)	69,247	-	-	-
	228455	32,022	-	(32,022)	-	-
	253744	-	-	(3,076)	-	(3,076)
	253742	-	-	(2,668)	-	(2,668)
	253741	-	-	(2,269)	-	(2,269)
	253740	-	-	(1,888)	-	(1,888)
	253739	-	-	(9,199)	-	(9,199)
Totals		<u>(37,225)</u>	<u>69,247</u>	<u>(51,122)</u>	<u>-</u>	<u>(19,100)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(19,100)

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
	228454	(273,596)	333,666	(129,317)	-	(69,247)
	228455	-	52,008	(19,986)	-	32,022
Totals		<u>(273,596)</u>	<u>385,674</u>	<u>(149,303)</u>	<u>-</u>	<u>(37,225)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	32,022
Funds Receivable from the Ministry of Education	(69,247)



18. Related Party Transactions

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

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

19. 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	5,410	5,005
<i>Leadership Team</i>		
Remuneration	500,996	327,105
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	506,406	332,110

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) committees that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	9.00	6.00
110 - 120	6.00	3.00
120 - 130	1.00	1.00
130 - 140	0.00	2.00
140 - 150	1.00	0.00
150 - 160	1.00	0.00
	18.00	12.00

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



20. 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	\$0	\$0
Number of People	0	0

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$33,059 (2024: \$74,194) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Dust Collector	33,059
Total	<u>33,059</u>

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

The school was in process of procurement selection for all new capital project works started in the current year. Hence no commitment entered with contractors to carry out the project. The value of commitment to the project manager is not material.

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).



23. 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	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Cash and Cash Equivalents	998,334	544,347	967,564
Receivables	416,980	345,952	370,330
Investments - Term Deposits	1,455,009	1,131,360	1,405,416
Total financial assets measured at amortised cost	<u>2,870,323</u>	<u>2,021,659</u>	<u>2,743,310</u>

Financial liabilities measured at amortised cost

Payables	542,822	339,425	374,621
Finance Leases	273,371	82,045	100,468
Total financial liabilities measured at amortised cost	<u>816,193</u>	<u>421,470</u>	<u>475,089</u>

24. Events After Balance Date

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

25. 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 MAEROA INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Maeroa Intermediate School (the School). The Auditor-General has appointed me, Foster Shek, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on pages 2 to 20, 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:
 - the School's financial position as at 31 December 2025; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 22 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 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 included in the Board's annual report

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 List Member of the Board, Statement of Variance Progress and Achievement, Statement of Compliance with Employment Policy, Statement of Giving Effect to Te Tiriti O Waitangi, and KiwiSport report.

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

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

Independence

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

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

A handwritten signature in blue ink, appearing to be 'Foster Shek'.

Foster Shek
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

Maeroa Intermediate

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Michael Smith	Presiding Member	Elected	Sep 2028
Susan Wood	Principal	ex Officio	
Shaun Hitchens	Parent Representative	Elected	Sep 2028
David Taylor	Staff Representative	Elected	Sep 2028
Bryce Bluett	Other	Co-opted	Sep 2028
Jason Hale	Other	Co-opted	Sep 2028
Josephine Satini	Other	Elected	Sep 2025
Lance Wyatt	Other	Elected	Sep 2028
Rauaroha Turinui Jones	Other	Co-opted	Sep 2028

Maeroa Intermediate

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$10,901 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Maeroa Intermediate Board:

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



Statement – Giving Effect to Te Tiriti o Waitangi

Maeroa Intermediate School recognises Te Tiriti o Waitangi as the founding document of Aotearoa New Zealand and is committed to giving effect to its principles of partnership, protection, and participation.

The school works in partnership with Māori students, whaanau and iwi to support equitable and excellent outcomes for Māori learners. We actively promote and value te reo Māori, tikanga Māori, and mātauranga Māori, ensuring these are reflected in the school's culture, curriculum, and everyday practices.

The Board and school leadership are committed to developing culturally responsive teaching practices, strengthening staff capability, and creating learning environments where Māori learners experience success as Māori and where their language, culture, and identity are affirmed and respected.

Through these actions, Maeroa Intermediate continues to strengthen its commitment to honouring Te Tiriti o Waitangi and improving outcomes for Māori learners.

**Maeroa Intermediate
Statement of Variance
Progress and Achievement
2025**

Maeroa Intermediate School

2025 Statement of Variance



I WILL NOT CEASE FROM MENTAL FIGHT

WILLIAM BLAKE



2025 Partnerships & Attendance

Statement of Variance: Progress against targets

Strategic Goal: Build strong partnerships with whaanau and the wider community to support student success

Action: Students and whaanau are frequently reminded of the importance of school attendance.

Target: Increase the number of students attending regularly. By the end of 2025, 70% of students are attending 90% of the time.

What we achieved:

- Our overall regular attendance in 2025 was 56%.
- Did not achieve our target.
- Forged an excellent working relationship with Blue Light, who picked up our referrals for non-attendance.

Evidence

This is the graph provided by Attendance Matters.

2023-1	87%	6%	8%
2023-2	85%	7%	8%
2023-3	86%	6%	7%
2023-4	86%	5%	9%
2024-1	89%	6%	6%
2024-2	87%	7%	5%
2024-3	86%	7%	7%
2024-4	87%	5%	8%
2025-1	89%	5%	6%
2025-2	86%	8%	6%
2025-3	86%	8%	6%
2025-4	87%	6%	7%

Reason for any differences between the target and outcomes

- Seasonal illnesses (such as the flu, colds, or COVID-related symptoms) can significantly affect attendance over a term. Families are also more cautious about sending children to school when they are unwell, which can increase the number of justified absences.
- Some students experience family situations that impact their ability to attend regularly, such as:
 - Family stress or disruption
 - Care responsibilities at home
 - Transport challenges
 - Family holidays during term time
- For some students, particularly emerging adolescents, anxiety, emotional regulation difficulties, or school avoidance can lead to regular absences.
- We are seeing more students with severe anxiety who have irregular attendance.
- Mental health issues in families which affect the children.
- Once patterns of absence develop, they can be difficult to break. Students who missed significant learning time in previous years may continue to have irregular attendance habits.
- In 2025, we had some chronic attendance cases. They came from our contributing schools with chronic attendance, and continued to be difficult to move.
- Some families may not fully understand the impact that missing one or two days regularly has on learning progress, particularly in subjects like mathematics and literacy, where learning builds sequentially.

Planning for 2026: Where to next?

- Continued communication with whaanau about the importance of daily attendance
- Early follow-up when patterns of absence emerge
- Continue celebrating and rewarding strong attendance
- Working alongside external agencies to support families where needed. The wonderful attendance service we had for the last two years no longer has the contract. I'm concerned we are focusing on the chronic attenders.
- Continuing to build a school environment where students feel safe, connected, and want to attend.
- We are fortunate to continue receiving support from MoE, with a school counsellor working at our school 3 days a week.

2025 Writing

Statement of Variance: Progress against targets

Goal: Enhance Teaching Excellence & Professional Practice reflecting the needs of the emerging adolescent

Objective: Strengthen curriculum delivery, pedagogy, and assessment to meet the diverse needs of emerging adolescents.

Target: Students who are below the expected level of achievement will make the expected incremental progress.

What we achieved:

- The percentage of Year 7 students achieving at or above expectations increased from 56% in term 1 to 63% in term 4.
- The percentage of year 7 students in the well below category decreased from 9% to 14%, a slight increase, while the proportion in the below category decreased from 35% to 23%, indicating movement into the higher bands, even though some students remained in the lowest category.
- Students in the L3A-L4B range increased from 64% in term 1 to 69% in term 4, indicating that more Year 7 students are consolidating core Level 3 and early Level 4 curriculum knowledge.
- Year 8 students showed a strong increase in the proportion achieving at or above expectation, rising from 58% to 65% in term 4, demonstrating continued accelerated progress for this cohort.
- The percentage of Year 8 students in the below band decreased from 32% to 23%, reflecting a positive shift of students into the At band, particularly by term 4 (53%).
- The number of Year 8 students achieving across level 4 (level 4B-Level 4P) grew from 33% in term 1 to 28% in term 4, indicating strong consolidation of level 4 curriculum expectations as students prepare for Year 9.

Maaori students = 322

Maaori students - most Maaori students are achieving at level 3 and early level 4, with 66 students (21%) at level 3A and 75 students (23%) at level 4B, indicating strong consolidations within expected curriculum levels.

A relatively low proportion of Maaori students are working at the lowest levels, with only 2% at level 1 or 2% at level 1 or 2B combined, showing that very few are performing significantly below expectations.

1. There is notable early Level 4 success: 39 students (12%) achieved at L4P and 26 students (8.1%) at L4A, indicating positive readiness for higher-level curriculum demands.
2. Maaori males and females are broadly similar in their distribution across curriculum levels, with both groups concentrated in L3A-L4B (males: 18-22%; females: 23-25%), and both show comparable performance patterns.
3. Maaori females show slightly stronger achievement in the early Level 4 range, with 13% at L4P compared to 12% for males, and 10% at L4A compared to 6.5% for males, indicating higher representation at above-expected levels.
4. Maaori males have a slightly higher proportion at lower curriculum levels, with 1.2% at L1 and 2.4% at L2B, whereas Maaori females have 0% at these levels, suggesting females are less represented in the lowest-achieving bands.

Pasifika Students = 40

1. Most Pasifika students are clustered in the mid-range curriculum levels, particularly around L3A (6 students, 15%) and L3B (5 students, 13%), showing steady foundational progress.
2. There is a small but encouraging group achieving at early Level 4, with 5 students (13%) at L4B and 3 students (7.5%) at L4P, demonstrating emerging strength at the expected level for their age.
3. A small number are in the lower curriculum bands, with fewer than 3 students in any category below L2P, suggesting that while some students need targeted support, the majority are working within expected progressions.
4. Pasifika males are more evenly distributed across levels, with small numbers across L2B–L4P, while Pasifika females have higher concentrations at specific levels (e.g., L3A 17%, L4B 17%), highlighting greater variation between genders.
5. Pasifika females slightly outperform males at higher curriculum levels, with 17% at L3A and 17% at L4B, while males sit at 13% and 25% respectively, showing females are more represented in mid–upper Level 3 and early Level 4.
6. Pasifika males have greater representation at the lowest curriculum levels, including 6.3% at L2B and 6.3% at L2P, compared to females, who have 4.2% at L1 and no students at L2P, indicating differing gaps that may require gender-responsive support.

Asian Students = 71

1. Asian learners show strong performance across Level 3 and early Level 4, with 23 students (32%) at L3A and 16 students (23%) at L3B, indicating strong achievement compared with other groups.
2. A high proportion are achieving at Level 4, with 19 students (27%) at L4B and 10 students (14%) at L4P, demonstrating that a significant number are well ahead of expected curriculum levels.
3. Very few Asian students are in the lowest bands, with no students at L1 and only 3% or less in the L2 range, showing strong foundational knowledge across the cohort.
4. Asian males and females show strong overall achievement, but males have slightly higher representation in L3A (18% vs 9%), suggesting stronger mid-level 3 consolidation among males.
5. Asian females have stronger representation at higher curriculum levels, with 12% at L4A and 4% at L4P, compared with 3% (L4A) and 3% (L4P) for males, indicating females are slightly more advanced at the top levels.
6. Both genders have very low representation in the lower curriculum levels, but females have 3% at L1 and males 0%, though males are more represented at L2B and L2P (8–9%), indicating different areas of early foundational need.

NZ European / Pākehā Students = 191

1. NZ European students show strong mid- to upper-level achievement, with 29 students (15%) at L3A and 45 students (24%) at L3B, showing solid performance around expected levels.
2. There is strong representation in Level 4, with 27 students (14%) at L4A and 11 students (6%) at L4P, indicating good preparedness for Year 9 expectations.
3. Very few NZ European learners are in the lowest curriculum levels, with only 2 students (1%) at L1 and similarly low numbers across the L2 categories, demonstrating strong foundational attainment.
4. NZ European males are more represented at the highest curriculum levels, with 17% at L4P and 2% at L5B, compared to 12% (L4P) and 0% (L5B) for females, suggesting slightly stronger top-end attainment for males.

NZ European females show greater consistency across mid-range levels, particularly at L3A (20% for females vs 11% for males) and L3B (19% for females vs 10% for males), indicating greater stability in expected performance.

- Both genders have very low representation at the lowest levels, with only 1% of males and 1% of females at L1, demonstrating strong foundational achievement across the cohort.

Evidence

Term 1 - 2025																																			
19019	L1	L2B	L2P	L2A	L3B	L3P	L3A	L4B	L4P	L4A	L5	L5B	L5P	L5A	Well Below	Below	At	Above	Total																
Y7	2% (2)	3% (8)	3% (11)	6% (18)	11% (35)	13% (40)	23% (73)	23% (74)	11% (35)	4% (14)		1% (4)	0% (1)		14% (44)	23% (75)	46% (147)	17% (54)	320																
Y8		1% (2)	2% (5)	2% (6)	7% (22)	8% (26)	15% (48)	22% (71)	16% (49)	16% (49)		6% (20)	4% (13)	2% (5)	11% (35)	23% (74)	53% (169)	12% (38)	316																
Totals	1.1%	7	1.6%	10	2.5%	16	3.8%	24	9%	57	10.4%	66	19%	121	22.8%	145	13.2%	84	9.9%	63	3.8%	24	2.2%	14	0.8%	5	12.4%	79	23.4%	149	49.7%	316	14.5%	92	636

Term 4 - 2025																																		
19010	L1	L2B	L2P	L2A	L3B	L3P	L3A	L4B	L4P	L4A	L5	L5B	L5P	L5A	Well Below	Below	At	Above	Total															
Y7	3% (10)	6% (20)	7% (22)	11% (35)	18% (58)	24% (80)	20% (65)	11% (35)	0% (1)	1% (3)		0% (1)			9% (30)	35% (115)	44% (145)	12% (40)	330															
Y8	0% (1)	2% (7)	4% (12)	4% (14)	13% (42)	20% (66)	24% (82)	15% (52)	10% (33)	4% (14)		4% (12)	0% (1)		10% (34)	32% (108)	40% (134)	18% (60)	336															
Totals	1.7%	11	4.1%	27	5.1%	34	7.4%	49	15%	100	21.9%	146	22.1%	147	13.1%	87	5.1%	34	2.6%	17	2%	13	0.2%	1		9.6%	64	33.5%	223	41.9%	279	15%	100	666

Writing Term 4 Progress Analysis 2025

Year 7

- The proportion of Year 7 students achieving 'At or Above' the expected curriculum level increased from 56% in Term 1 to 63% in Term 4, showing a strong overall lift in achievement across the year.
- The percentage of Year 7 students in the *Well Below* band decreased from 9% to 14%, a slight increase, while the proportion in the *Below* band decreased from 35% to 23%, indicating movement into higher bands, even though some students remained in the lowest category.
- Students working in the L3A–L4B range expanded from 64% in Term 1 to 69% in Term 4, showing that more Year 7 students are consolidating core Level 3 and early Level 4 curriculum knowledge.

Year 8

- Year 8 students showed a strong increase in the proportion achieving *At or Above*, rising from 58% in Term 1 to 65% in Term 4, demonstrating continued accelerated progress for this cohort.
- The percentage of Year 8 students in the *Below* band decreased from 32% to 23%, reflecting a positive shift of students into the *At* band, particularly by Term 4 (53%).
- The number of Year 8 students achieving across Level 4 (L4B–L4P) grew from 33% in Term 1 to 38% in Term 4, indicating strong consolidation of Level 4 curriculum expectations as students prepare for Year 9.

Reason for any differences between the target and outcomes

- Inconsistent approaches across the school with the integration and time balance of writing and reading.
- Writing has not been integrated into other curriculum areas, resulting in limited opportunities for authentic opportunities for writing.
- Limited and unplanned

Planning for 2026: Where to next?

After careful consideration of approaches to best support the development of writing across our school, we have decided to implement The Writing Revolution (TWR) as the key framework for strengthening writing instruction at Maeroa Intermediate.

This decision was made after exploring a range of supports, including *Writers' Toolbox* and *The Writing Revolution*. We determined that The Writing Revolution aligns most closely with our goal of explicit teaching and building students' knowledge so they have meaningful content to write about.

Professional Learning and Teacher Support

To prepare for implementation in 2026:

- Our Deputy Principal has completed the online training in The Writing Revolution to build leadership capability in this approach.
- All teachers have been provided with a copy of The Writing Revolution book to read over the summer break.
- Our Teacher Only Days will begin with unpacking the principles and strategies of The Writing Revolution, ensuring teachers develop a shared understanding of explicit writing instruction.

Our Deputy Principal and literacy leadership team will lead this work by designing overall writing planning and sequences for teachers. These will provide a consistent framework that teachers can then adapt to meet the needs of their own classes.

Writing Across the Curriculum

A key focus for 2026 will be writing across all curriculum areas. Writing will be used as a tool for learning, enabling students to organise their thinking and communicate their understanding clearly.

Teachers will work to ensure that:

- Students write regularly across learning areas.
- Students develop strong sentence structure and clarity in their writing.
- Teaching builds students' knowledge and vocabulary, ensuring they have meaningful content to write about.

All technology and arts teachers will also incorporate writing into their programmes so that students can explain processes, reflect on their learning, and communicate their ideas effectively across a range of contexts.

Strengthening Curriculum and Assessment Practice

Alongside the implementation of The Writing Revolution, we will also support teachers in building their knowledge and confidence in implementing the refreshed English Curriculum.

Professional learning will focus on:

- developing a deeper understanding of the progressions and expectations within the new English curriculum
- Strengthening teacher capability in explicit literacy instruction
- ensuring strong alignment between curriculum, teaching practice, and assessment

We will also place greater emphasis on using assessment information effectively, particularly through PATs (Progressive Achievement Tests).

Teachers will be supported to:

- Analyse assessment data more deeply
- Identify patterns and learning needs within classes and across the school
- Use assessment information to inform next teaching steps and targeted student support.

Intended Outcomes

Through this work, we aim to:

- strengthen explicit teaching of writing and literacy
- improve students' ability to construct clear, well-structured writing
- build students' knowledge and vocabulary to support quality writing
- ensure consistent expectations and teaching approaches across the school
- support teachers to use assessment information effectively to guide teaching and learning

This work supports our commitment to high-quality teaching and learning, ensuring that **all** students develop the literacy skills needed to access the wider curriculum and communicate their ideas with clarity and confidence.

2025 Reading

Statement of Variance: Progress against targets

Goal: Enhance Teaching Excellence & Professional Practice reflecting the needs of the emerging adolescent
Objective: Strengthen curriculum delivery, pedagogy, and assessment to meet the diverse needs of emerging adolescents.
Target: Students who are below the expected level of achievement will make the expected incremental progress.

What we achieved:

Year 7

- The percentage of Year 7 students achieving *At* or *Above* increased from 70% in Term 1 to 72% in Term 4, showing steady upward progress across the year.
- Students in the *Below* and *Well Below* bands decreased notably, with *Below* dropping from 25% to 17% and *Well Below* from 6% to 11%, indicating improved movement into higher achievement bands.
- There was strong growth at Level 4, with L4B rising from 20% to 23% and L4P from 6% to 19%, demonstrating increased mastery of early Level 4 reading skills.

Year 8

- The proportion of Year 8 students achieving *At* or *Above* increased significantly, rising from 71% in Term 1 to 76% in Term 4, showing strong progress across the cohort.
- The number of students in the *Below* and *Well Below* categories decreased, with *Below* dropping from 20% to 14% and *Well Below* from 10% to 10%, indicating a shift towards higher achievement.
- Year 8 students showed strengthening at the higher levels, with L4P increasing from 13% to 21% and L5B increasing from 7% to 10%, showing developing proficiency beyond expected year-level expectations.

Reading Curriculum Level OTJ T1 Amanda Taylor Deputy Principal 2025																			
19009	L1	L2B	L2P	L2A	L3B	L3P	L3A	L4B	L4P	L4A	L5	L5B	L5P	L5A	Well Below	Below	At	Above	Total
Y7	3% (10)	3% (9)	5% (17)	5% (18)	14% (46)	17% (57)	22% (71)	20% (65)	6% (19)	3% (11)	0% (1)	2% (5)			6% (19)	25% (81)	39% (128)	31% (101)	329
Y8		2% (6)	3% (9)	4% (14)	8% (28)	12% (40)	20% (67)	21% (72)	13% (44)	6% (20)	1% (4)	7% (22)	2% (8)	1% (2)	9% (29)	20% (68)	41% (139)	30% (100)	336
Totals	1.5%	10.2%	3.9%	26.4%	11.1%	14.6%	20.8%	20.6%	13.7%	9.5%	6.3%	4.7%	31.0%	8.0%	7.2%	22.4%	40.2%	30.2%	665

Reading Curriculum Level OTJ T4 Amanda Taylor Deputy Principal 2025																			
19018	L1	L2B	L2P	L2A	L3B	L3P	L3A	L4B	L4P	L4A	L5	L5B	L5P	L5A	Well Below	Below	At	Above	Total
Y7	2% (7)	2% (6)	3% (8)	5% (14)	7% (20)	11% (33)	11% (34)	23% (69)	19% (58)	13% (41)	0% (1)	3% (10)	2% (5)		11% (35)	17% (53)	34% (103)	38% (115)	306
Y8		0% (1)	2% (5)	2% (7)	6% (17)	6% (18)	8% (23)	19% (56)	21% (61)	13% (40)	0% (1)	10% (31)	6% (18)	6% (19)	10% (30)	14% (41)	53% (157)	23% (69)	297
Totals	1.2%	7.1%	2.2%	13.3%	6.1%	8.5%	9.5%	20.7%	19.7%	13.4%	0.3%	6.8%	4.1%	3.2%	10.8%	15.6%	43.1%	30.5%	603

Over two years Year 8 student average score shifted by **15.8 scale scores**. The expected Scale Score Shift - Term 1 2024 to Term 4 2025 - **10.11 scale score shifts**.

Evidence

Below are the standardised test results for Year 8 students over two years. While standardised assessments provide more consistent and dependable information, they also come with challenges—including limited flexibility, potential test anxiety for students, and the need for careful interpretation to ensure that teaching responds to the whole learner, not just the test results.

Over two years Year 8 student average score shifted by **15.8 scale scores**. The expected Scale Score Shift - Term 1 2024 to Term 4 2025 - **10.11 scale score shifts**.

Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2024	Term 1	7	349/349	47.6 (53.2)	12.6 (12.6)	80.2 (92.1)	54.9(61.7)	47.6 (53.2)	39.9(44.7)	-6.3 (14.3)
2024	Term 4	7	343/343	54.2 (60.4)	13.7 (12.3)	92.5 (98.4)	61.9(68.7)	54.9 (60.4)	45.2(52.1)	-6.3 (22.4)
2025	Term 1	8	351/351	58.9 (60.8)	14.2 (10.6)	102.8 (104.9)	67.4(67.4)	60.5 (60.8)	50.3(53.9)	5.2 (27.0)
2025	Term 4	8	323/323	63.4 (69.7)	15.2 (11.4)	109.7 (113.1)	71.8(76.9)	63.3 (69.9)	55.0(61.7)	5.2 (29.7)

Reason for any differences between the target and outcomes

Overall Teacher Judgements (OTJs) are unreliable because they rely heavily on teacher interpretation, leading to inconsistent decisions across classes and year levels. The quality and type of evidence teachers use vary widely, meaning OTJs often reflect professional impression rather than precise, curriculum-aligned measurement. As curriculum expectations change, OTJs also struggle to keep pace, reducing confidence in the data for reporting, planning, and tracking progress. For these reasons, more standardised and consistent assessment tools are needed to provide clearer, more reliable information about student achievement. Above are the standardised test results for Year 8 students over two years. While standardised assessments provide more consistent and dependable information, they also come with challenges—including limited flexibility, potential test anxiety for students, and the need for careful interpretation to ensure that teaching responds to the whole learner, not just the test results.

Planning for 2026: Where to next?

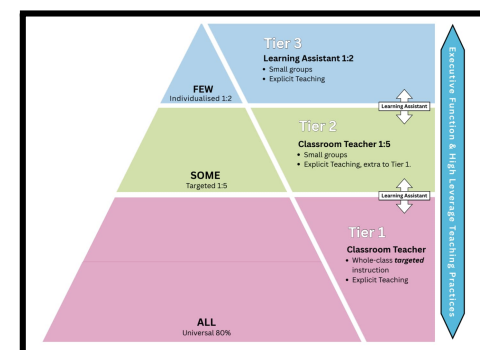
It is the school's intention to adopt The Writing Revolution: The Hochman Method 2.0 as our core methodology for teaching writing across the curriculum from 2026. A key principle of the Hochman Method is that *content drives rigour*. In practice, this means students will read and write within the context of our lines of inquiry in social studies, health, and science, enabling a more integrated and meaningful approach to literacy

instruction. Reading and writing are closely linked, and each strengthens the other. When students learn to write clearly, they also improve their understanding of what they read. The Hochman Method (The Writing Revolution) teaches writing in small, clear steps—such as building strong sentences, summarising ideas, and explaining what they have learned. These writing activities help students think more deeply about the texts they read, expand their vocabulary, and better understand new information. By using this approach across different subjects, students improve both their reading and writing while also gaining a stronger understanding of the content in social studies, health, and science.

In-house professional learning will be led by Amanda Taylor, supported by Rachel Dyer as Learning Support Coordinator and Luz Reitbrock in her new role as an Assistant Principal and our Literacy Team, throughout the year, and will be strengthened by additional release of lead teachers to model, observe and provide feedback on high-leverage teaching techniques that focus on explicit teaching. The PLD will be delivered in manageable, “chunk-sized” sessions and reinforced through team meetings, the continuation of the literacy leaders and a comprehensive online resource.

To ensure consistency and reduce workload, the school will provide initial planning that synthesises the method with our curriculum design. Teachers will then use student data to adapt and refine this planning, ensuring responsiveness to their students' and classes' learning needs. The success of using the Prime Maths Resource as a baseline for delivery has prompted this development.

- **Baseline Writing Data Collected:** We have begun using the new NZCER online PAT Writing tool, which provides AI-generated feedback aligned with the refreshed NZC Literacy expectations. This gives us a reliable baseline for monitoring progress. This new technology has the potential to improve accuracy in writing assessment, as one of the driving factors behind historically low writing achievement data is personal bias, a lack of personal writing competency, and irregularities in task design.
- **Curriculum Alignment Work Completed:** Non-delivery of some Year 7–8 curriculum phases, along with ongoing national curriculum changes, created uncertainty in 2025. However, SLT have worked systematically to ensure clarity and consistency, developing systems in both teaching and assessment for 2026. 2025 has been a year of building a deep understanding of the new Literacy & English curriculum for Year 7–8. SLT are now well-prepared for implementation in 2026. We are confident in our direction for next year. Our focus is on consistent practice, strong assessment literacy, and clear links between assessment data and instructional decisions.
- **Assessment Systems Under Review:** Shifts in the national curriculum have required us to reconsider what data we gather and how it informs teaching. We will delay the use of the new Ministry SMART tool until alignment with the NZC is confirmed.
- **Teacher Capability Development:** A teacher-only day will follow the Term 1 assessment window to build teachers' confidence in analysing and using data for maximum impact on student learning.
- **Strengthened Reporting to Whaanau:** From 2026, initial assessment data will be shared midway through Term 1, followed by Learning Conversations. Earlier reporting will strengthen partnerships and accelerate progress.
- **Tiered Learning System:** Whole-class teaching support.



2025 Maths

Statement of Variance: Progress against targets

Goal: Enhance Teaching Excellence & Professional Practice reflecting the needs of the emerging adolescent

Objective: Strengthen curriculum delivery, pedagogy, and assessment to meet the diverse needs of emerging adolescents.

Target: Students who are below the expected level of achievement will make the expected incremental progress.

What we achieved:

Maths - All Students over 2025

Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2025	Term 1	7	307/307	45.9 (49.1)	11.6 (12.7)	81.3 (83.5)	52.7(57.7)	45.3 (49.1)	39.2(40.5)	14.0 (14.7)
2025	Term 1	8	301/301	51.5 (53.6)	11.7 (13.7)	95.0 (90.4)	59.0(62.8)	50.4 (53.6)	43.9(44.4)	9.6 (16.8)
2025	Term 4	7	304/304	52.1 (53.6)	12.7 (13.7)	105.9 (90.4)	59.9(62.8)	51.3 (53.6)	43.9(44.4)	18.9 (16.8)
2025	Term 4	8	300/300	56.1 (57.8)	13.8 (13.6)	112.7 (94.6)	63.7(67.0)	54.5 (57.8)	47.5(48.6)	6.5 (21.0)

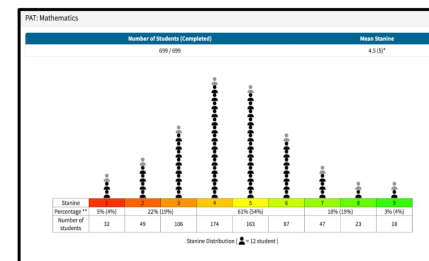
- **Year 7** - The expected scale score shift over the one years is **3.4** the progress over the cohort is of **6.2 points**. Accelerated progress is 1.5 times the normal shift - 5.1 scale scores.
- **Year 8** - The expected scale score shift over the one years is **3.1** the progress over the cohort is of **4.6 points**. Accelerated progress is 1.5 times the normal shift - 4.6 scale scores.

Maths - All Males over 2025

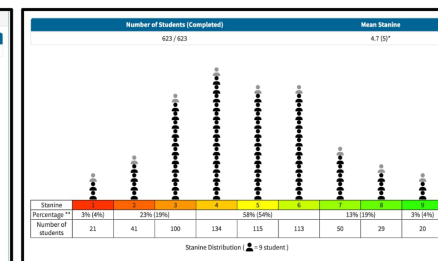
Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2025	Term 1	7	152/152	48.7 (49.1)	12.4 (12.7)	81.3 (83.5)	56.6(57.7)	47.9 (49.1)	40.9(40.5)	15.4 (14.7)
2025	Term 1	8	154/154	54.2 (53.6)	12.3 (13.7)	95.0 (90.4)	62.2(62.8)	52.3 (53.6)	45.3(44.4)	22.1 (16.8)
2025	Term 4	7	149/149	54.8 (53.6)	14.2 (13.7)	105.9 (90.4)	62.5(62.8)	55.1 (53.6)	45.3(44.4)	27.6 (16.8)
2025	Term 4	8	153/153	59.4 (57.8)	14.3 (13.6)	112.7 (94.6)	67.9(67.0)	59.0 (57.8)	50.0(48.6)	6.5 (21.0)

- **Year 7 Males** - The expected scale score shift over the one years is **3.4** the progress over the cohort is of **6.1 points**. Accelerated progress is 1.5 times the normal shift - 5.1 scale scores.
- **Year 8 Males** - The expected scale score shift over the one years is **3.1** the progress over the cohort is of **5.2 points**. Accelerated progress is 1.5 times the normal shift - 4.6 scale scores.

Term 1 - 2025



Term 4 - 2025



Maths - All Females over 2025

Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2025	Term 1	7	155/155	43.2 (49.1)	10.1 (12.7)	66.9 (83.5)	49.2(57.7)	42.4 (49.1)	37.4(40.5)	14.0 (14.7)
2025	Term 1	8	147/147	48.6 (53.6)	10.2 (13.7)	78.6 (90.4)	54.5(62.8)	48.8 (53.6)	42.4(44.4)	9.6 (16.8)
2025	Term 4	7	155/155	49.6 (53.6)	10.4 (13.7)	77.2 (90.4)	57.5(62.8)	49.2 (53.6)	41.9(44.4)	18.9 (16.8)
2025	Term 4	8	147/147	52.7 (57.8)	12.5 (13.6)	93.8 (94.6)	59.0(67.0)	52.3 (57.8)	46.3(48.6)	6.5 (21.0)

- **Year 7 Females** - The expected scale score shift over the one years is **3.4** the progress over the cohort is of **6.4 points**. Accelerated progress is 1.5 times the normal shift - 5.1 scale scores.
- **Year 8 Females** - The expected scale score shift over the one years is **3.1** the progress over the cohort is of **4.1 points**. Accelerated progress is 1.5 times the normal shift - 4.6 scale scores.

Maths - Y8 over 2 years

Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2024	Term 1	7	265/265	45.5 (49.1)	11.5 (12.7)	81.3 (83.5)	52.7(57.7)	45.3 (49.1)	39.2(40.5)	4.0 (14.7)
2024	Term 4	7	262/262	51.6 (53.6)	11.7 (13.7)	90.9 (90.4)	57.8(62.8)	51.5 (53.6)	43.9(44.4)	4.0 (16.8)
2025	Term 1	8	264/264	52.4 (53.6)	11.7 (13.7)	95.0 (90.4)	59.0(62.8)	51.1 (53.6)	44.9(44.4)	9.6 (16.8)
2025	Term 4	8	263/263	57.0 (57.8)	13.9 (13.6)	112.7 (94.6)	65.0(67.0)	55.6 (57.8)	48.8(48.6)	6.5 (21.0)

- The expected scale score shift over the two years is **7.6** the progress over the cohort is of **12 points**. Accelerated progress is 1.5 times the normal shift - 11.4 scale scores.
- On entry students were 4 points behind the national average which is approximately 1 year behind and after two years match the national average.
- All students in all quartiles made progress, including the lower quartile.

Maths - Y8 Males over 2 years

Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2024	Term 1	7	137/137	47.7 (49.1)	12.3 (12.7)	81.3 (83.5)	53.9(57.7)	46.6 (49.1)	39.2(40.5)	4.0 (14.7)
2024	Term 4	7	135/135	54.1 (53.6)	12.0 (13.7)	90.9 (90.4)	60.7(62.8)	52.7 (53.6)	47.2(44.4)	4.0 (16.8)
2025	Term 1	8	136/136	55.3 (53.6)	12.2 (13.7)	95.0 (90.4)	62.8(62.8)	54.0 (53.6)	46.3(44.4)	23.6 (16.8)
2025	Term 4	8	135/135	60.5 (57.8)	14.4 (13.6)	112.7 (94.6)	69.1(67.0)	60.1 (57.8)	51.1(48.6)	6.5 (21.0)

- The expected scale score shift over the two years is **7.6** the progress over the cohort is of **12.8 points**. Accelerated progress is 1.5 times the normal shift - 11.4 scale scores.
- On entry students were 1.5 points behind the national average after two years were ahead of the national average by approximately 8 months.
- All students in all quartiles made progress, including the lower quartile which were above the national average.

Maths - Y8 Females over 2 years

Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2024	Term 1	7	128/128	43.2 (49.1)	10.1 (12.7)	70.3 (83.5)	49.2(57.7)	43.9 (49.1)	37.4(40.5)	17.3 (14.7)
2024	Term 4	7	127/127	48.9 (53.6)	10.8 (13.7)	81.3 (90.4)	56.3(62.8)	49.2 (53.6)	42.4(44.4)	18.9 (16.8)
2025	Term 1	8	128/128	49.2 (53.6)	10.4 (13.7)	78.6 (90.4)	54.5(62.8)	50.0 (53.6)	42.7(44.4)	9.6 (16.8)
2025	Term 4	8	128/128	53.4 (57.8)	12.5 (13.6)	93.8 (94.6)	60.1(67.0)	53.3 (57.8)	46.5(48.6)	6.5 (21.0)

- The expected scale score shift over the two years is **7.6** the progress over the cohort is of **10.2 points**. Accelerated progress is 1.5 times the normal shift - 11.4 scale scores.
- On entry students were 18 months behind the national average after two years were behind 6 months of the national average.
- All students in all quartiles made expected progress, including the lower quartile.

Reason for any differences between the target and outcomes

We believe the progress made in mathematics over the past 12 months—and for our Year 8 students, over the past two years—is directly linked to the implementation of PrimeMaths. While some teachers have raised concerns about the amount of backfilling required, this has in fact proven to be a key strength of the programme. By systematically working through the textbook, teachers continually test assumptions about what students know. This approach allows them to identify gaps in students' foundational knowledge, address these promptly, and then move confidently into new concepts.

The scaffolded, knowledge-building structure of PrimeMaths has supported both consistency and depth of learning, as reflected in the results. Data show that students have made accelerated progress across all achievement quartiles, with most now working at or above the national average.

The structure of PrimeMaths has also strengthened teachers' own mathematical knowledge and confidence. The programme provides clear guidance when teachers are unsure about specific concepts or the foundational content needed to backfill a student's knowledge before progressing to the next level. This systematic approach to addressing gaps ensures that students move on only when they are ready, reinforcing both accuracy and understanding.

Another significant strength has been the consistent use of formative assessment. Teachers mark and correct students' work using a highlighting system that enables students to clearly identify their goals and next learning steps. This practice also supports teachers in monitoring student progress, mapping areas of strength, and identifying key areas for development.

The introduction of the Matific programme has had a noticeably positive impact on our lower-attaining maths learners. Its interactive, scaffolded activities have supported students in consolidating foundational number knowledge and strengthening their basic-fact fluency in a highly engaging way. Regular use of Matific has reinforced key concepts through repetition, immediate feedback, and adaptive practice, leading to increased confidence, improved accuracy, and greater independence during classroom maths tasks. The programme has become a valuable tool in closing gaps and ensuring students have the essential building blocks needed for success in more complex mathematical learning.

Planning for 2026: Where to next?

- MOE funded PLD for Maths.
- Implementation of whole-class teaching and a tiered learning system. See below.
- DP and Maths Team are working together to have an overall plan for the implementation of Prime Maths across our school.
- Use of the Year 8 and Year 6 Prime Maths Book for students working at Tier 1.
- Teacher aides will work in classrooms with small groups to reinforce concepts for our Tier 2 students.
- DP and Maths team to attend maths courses to support the implementation of the new curriculum across the school.
- Rich tasks enable students to apply their learning.

The main area for continued focus is the progress and confidence of female students. To address this, we are trialling a whole-class teaching approach supported by targeted extension and support options. Early indications from these trials show improved engagement and a positive shift in girls' self-perception as mathematicians.

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The introduction of the Matic programme has had a noticeably positive impact on our lower-attaining maths learners. Its interactive, scaffolded activities have supported students in consolidating foundational number knowledge and strengthening their basic-fact fluency in a highly engaging way. Regular use of Matic has reinforced key concepts through repetition, immediate feedback, and adaptive practice, leading to increased confidence, improved accuracy, and greater independence during classroom maths tasks. The programme has become a valuable tool in closing gaps and ensuring students have the essential building blocks needed for success in more complex mathematical learning.

