

# DEVON INTERMEDIATE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 2161

**Principal:** Jenny Gellen

**School Address:** 400 Devon Street West, Lynmouth

**School Postal Address:** P O Box 927, Taranaki Mail Centre, New Plymouth, 4340

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**Accountant / Service Provider:**

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# DEVON INTERMEDIATE

Annual Financial Statements - For the year ended 31 December 2024

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## Devon Intermediate

### Statement of Responsibility

For the year ended 31 December 2024

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

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


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

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

Kara May Newsome  
Full Name of Presiding Member

Jennifer Kay Gellen  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

30 May 2025  
Date:

30 May 2025  
Date:

**Devon Intermediate**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	4,600,400	3,870,924	4,541,279
Locally Raised Funds	3	177,225	95,500	234,333
Interest		78,417	32,000	59,530
Other Revenue		-	-	404
<b>Total Revenue</b>		<b>4,856,042</b>	<b>3,998,424</b>	<b>4,835,546</b>
<b>Expense</b>				
Locally Raised Funds	3	79,380	50,400	201,539
Learning Resources	4	2,677,209	2,693,180	2,624,664
Administration	5	613,167	193,300	634,021
Interest		2,020	1,778	3,149
Property	6	1,228,313	1,072,642	1,239,494
Loss on Disposal of Property, Plant and Equipment		2,673	-	1,904
<b>Total Expense</b>		<b>4,602,762</b>	<b>4,011,300</b>	<b>4,704,771</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>253,280</b>	<b>(12,876)</b>	<b>130,775</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>253,280</b>	<b>(12,876)</b>	<b>130,775</b>

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



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

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		<b>1,479,851</b>	<b>1,311,011</b>	<b>1,320,643</b>
Total comprehensive revenue and expense for the year		253,280	(12,876)	130,775
Contributions from the Ministry of Education - NPGMS - Distributed Funds		-	-	3,046
Contributions from the Ministry of Education - MOE Donated Assets		51,669	-	-
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	25,387
<b>Equity at 31 December</b>		<b>1,784,800</b>	<b>1,298,135</b>	<b>1,479,851</b>
Accumulated comprehensive revenue and expense		1,784,800	1,298,135	1,479,851
<b>Equity at 31 December</b>		<b>1,784,800</b>	<b>1,298,135</b>	<b>1,479,851</b>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

**Devon Intermediate**  
**Statement of Financial Position**  
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	73,928	189,507	158,923
Accounts Receivable	8	195,636	222,079	157,206
GST Receivable		17,717	13,240	13,631
Prepayments		5,847	6,512	3,113
Inventories	9	1,853	670	226
Investments	10	1,150,000	820,000	1,170,000
		<u>1,444,981</u>	<u>1,252,008</u>	<u>1,503,099</u>
<b>Current Liabilities</b>				
Accounts Payable	12	233,089	237,722	171,435
Revenue Received in Advance	13	4,410	20,731	10,867
Provision for Cyclical Maintenance	14	82,812	70,000	77,931
Finance Lease Liability	15	12,290	15,046	16,305
		<u>332,601</u>	<u>343,499</u>	<u>276,538</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>1,112,380</u>	<u>908,509</u>	<u>1,226,561</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	805,714	587,739	426,751
		<u>805,714</u>	<u>587,739</u>	<u>426,751</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	128,219	171,753	160,889
Finance Lease Liability	15	5,075	26,360	12,572
		<u>133,294</u>	<u>198,113</u>	<u>173,461</u>
<b>Net Assets</b>		<u>1,784,800</u>	<u>1,298,135</u>	<u>1,479,851</u>
<b>Equity</b>		<u>1,784,800</u>	<u>1,298,135</u>	<u>1,479,851</u>

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

**Devon Intermediate**  
**Statement of Cash Flows**  
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,196,468	1,117,893	1,170,081
Locally Raised Funds		163,080	95,500	219,374
International Students		11,305	-	6,509
Goods and Services Tax (net)		(4,086)	-	(391)
Payments to Employees		(662,677)	(705,500)	(627,032)
Payments to Suppliers		(422,978)	(388,030)	(505,358)
Interest Paid		(2,020)	(1,778)	(3,149)
Interest Received		80,509	32,000	43,040
Net cash from/(to) Operating Activities		359,601	150,085	303,074
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(452,749)	(162,000)	(65,961)
Purchase of Investments		(950,000)	-	(1,000,000)
Proceeds from Sale of Investments		970,000	-	650,000
Net cash from/(to) Investing Activities		(432,749)	(162,000)	(415,961)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	25,387
Contributions from Ministry of Education		-	-	3,046
Finance Lease Payments		(11,847)	(18,082)	(11,300)
Funds Administered on Behalf of Other Parties		-	-	35,173
Net cash from/(to) Financing Activities		(11,847)	(18,082)	52,306
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(84,995)</b>	<b>(29,997)</b>	<b>(60,581)</b>
Cash and cash equivalents at the beginning of the year	7	158,923	219,504	219,504
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>73,928</b>	<b>189,507</b>	<b>158,923</b>

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.



## Devon Intermediate Notes to the Financial Statements For the year ended 31 December 2024

### 1. Statement of Accounting Policies

#### **a) Reporting Entity**

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

#### **b) Basis of Preparation**

##### **Reporting Period**

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

##### **Basis of Preparation**

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

##### **Financial Reporting Standards Applied**

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

##### **PBE Accounting Standards Reduced Disclosure Regime**

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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

##### **Critical Accounting Estimates And Assumptions**

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

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

##### **Cyclical maintenance**

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



*Useful lives of property, plant and equipment*

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

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

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

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

*Recognition of grants*

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

**c) Revenue Recognition**

**Government Grants**

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

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

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

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

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

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

**Other Grants where conditions exist**

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



#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

#### **d) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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



### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	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, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**t) 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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,213,433	1,121,472	1,147,674
Teachers' Salaries Grants	2,010,921	1,978,664	2,024,845
Use of Land and Buildings Grants	969,713	768,788	912,377
Ka Ora, Ka Ako - Healthy School Lunches Programme	406,333	-	447,749
Other Government Grants	-	2,000	8,634
	<u>4,600,400</u>	<u>3,870,924</u>	<u>4,541,279</u>

## 3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations and Bequests	7,309	3,000	7,542
Fees for Extra Curricular Activities	55,987	38,000	184,908
Trading	157	500	639
Fundraising and Community Grants	100,728	54,000	36,474
International Student Fees	13,044	-	4,770
	<u>177,225</u>	<u>95,500</u>	<u>234,333</u>
<b>Expense</b>			
Extra Curricular Activities Costs	74,660	50,400	198,810
Trading	(544)	-	1,167
Fundraising and Community Grant Costs	4,825	-	1,021
International Student - Other Expenses	439	-	541
	<u>79,380</u>	<u>50,400</u>	<u>201,539</u>
<b>Surplus for the year Locally Raised Funds</b>	<u>97,845</u>	<u>45,100</u>	<u>32,794</u>

## 4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	56,644	64,000	47,509
Employee Benefits - Salaries	2,464,354	2,492,164	2,448,836
Staff Development	20,137	30,000	11,590
Depreciation	136,074	107,016	116,729
	<u>2,677,209</u>	<u>2,693,180</u>	<u>2,624,664</u>



## 5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,690	7,000	6,746
Board Fees and Expenses	5,004	7,000	7,686
Other Administration Expenses	54,519	59,700	45,793
Employee Benefits - Salaries	119,176	105,000	106,964
Insurance	6,365	1,800	6,663
Service Providers, Contractors and Consultancy	13,080	12,800	12,420
Ka Ora, Ka Ako - Healthy School Lunch Programme	406,333	-	447,749
	<u>613,167</u>	<u>193,300</u>	<u>634,021</u>

## 6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	(27,789)	27,254	55,620
Heat, Light and Water	50,232	40,000	51,459
Rates	5,304	6,000	4,684
Repairs and Maintenance	31,325	31,600	13,573
Use of Land and Buildings	969,713	768,788	912,377
Employee Benefits - Salaries	91,293	87,000	102,918
Other Property Expenses	108,235	112,000	98,863
	<u>1,228,313</u>	<u>1,072,642</u>	<u>1,239,494</u>

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

## 7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	73,928	189,507	158,923
Cash and cash equivalents for Statement of Cash Flows	<u>73,928</u>	<u>189,507</u>	<u>158,923</u>

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

Of the \$73,928 Cash and Cash Equivalents, \$4,410 of Revenue Received in Advance is held by the school, as disclosed in note 13.

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	778	26,702	-
Receivables from the Ministry of Education	1,775	-	-
Interest Receivable	21,187	6,789	23,279
Banking Staffing Underuse	-	5,857	-
Teacher Salaries Grant Receivable	171,896	182,731	133,927
	<u>195,636</u>	<u>222,079</u>	<u>157,206</u>
Receivables from Exchange Transactions	21,965	33,491	23,279
Receivables from Non-Exchange Transactions	173,671	188,588	133,927
	<u>195,636</u>	<u>222,079</u>	<u>157,206</u>

## 9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Uniform	1,853	670	226
	<u>1,853</u>	<u>670</u>	<u>226</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	1,150,000	820,000	1,170,000
Total Investments	<u>1,150,000</u>	<u>820,000</u>	<u>1,170,000</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	109,449	78,764	-	-	(19,085)	169,128
Furniture and Equipment	191,341	307,516	(992)	-	(61,881)	435,984
Information and Communication Technology	75,567	122,493	(1,681)	-	(35,675)	160,704
Leased Assets	26,091	5,225	-	-	(15,939)	15,377
Library Resources	24,303	3,712	-	-	(3,494)	24,521
	<u>426,751</u>	<u>517,710</u>	<u>(2,673)</u>	<u>-</u>	<u>(136,074)</u>	<u>805,714</u>

The net carrying value of equipment held under a finance lease is \$15,377 (2023: \$26,091)

### Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	504,550	(335,422)	169,128	425,786	(316,337)	109,449
Furniture and Equipment	731,545	(295,561)	435,984	524,212	(332,871)	191,341
Information and Communication Technology	282,489	(121,785)	160,704	208,370	(132,803)	75,567
Motor Vehicles	52,810	(52,810)	-	52,810	(52,810)	-
Leased Assets	58,916	(43,539)	15,377	57,753	(31,662)	26,091
Library Resources	64,063	(39,542)	24,521	60,351	(36,048)	24,303
	<u>1,694,373</u>	<u>(888,659)</u>	<u>805,714</u>	<u>1,329,282</u>	<u>(902,531)</u>	<u>426,751</u>



## 12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	44,779	43,921	26,503
Accruals	8,690	4,369	4,497
Employee Entitlements - Salaries	171,896	182,731	133,927
Employee Entitlements - Leave Accrual	7,724	6,701	6,508
	<u>233,089</u>	<u>237,722</u>	<u>171,435</u>
Payables for Exchange Transactions	233,089	237,722	171,435
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>233,089</u>	<u>237,722</u>	<u>171,435</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Intl Student Fees in Advance	-	-	1,739
MOE - Revenue in Advance	1,412	-	5,876
Other Revenue In Advance	2,998	20,731	3,252
	<u>4,410</u>	<u>20,731</u>	<u>10,867</u>

## 14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	238,820	214,499	183,200
Increase to the Provision During the Year	36,914	27,254	25,999
Use of the Provision During the Year	-	-	-
Other Adjustments	(64,703)	-	29,621
Provision at the End of the Year	<u>211,031</u>	<u>241,753</u>	<u>238,820</u>
Cyclical Maintenance - Current	82,812	70,000	77,931
Cyclical Maintenance - Non current	128,219	171,753	160,889
	<u>211,031</u>	<u>241,753</u>	<u>238,820</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

#### 15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	13,227	15,046	18,183
Later than One Year and no Later than Five Years	5,525	26,360	13,184
Future Finance Charges	(1,387)	-	(2,490)
	<u>17,365</u>	<u>41,406</u>	<u>28,877</u>
<b>Represented by</b>			
Finance lease liability - Current	12,290	15,046	16,305
Finance lease liability - Non current	5,075	26,360	12,572
	<u>17,365</u>	<u>41,406</u>	<u>28,877</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.

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Totals		-	-	-	-	-

**Represented by:**

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

-  
-

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

**Represented by:**

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

-  
-



## 17. Related Party Transactions

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

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

During the year, the School entered into a transaction with Downers to construct a new pathway, a company for which a Board member is an employee. The total value of the transaction was \$8,891 excluding GST.

## 18. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,340	3,120
<i>Leadership Team</i>		
Remuneration	990,449	916,034
Full-time equivalent members	8.96	8.60
Total key management personnel remuneration	993,789	919,154

There are 5 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
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	2024 FTE Number	2023 FTE Number
100 - 110	4.00	3.00
110 - 120	1.00	2.00
120 - 130	1.00	0.00
	6.00	5.00

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



## 19. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	10,000	\$0
Number of People	1	0

## 20. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay Equity and Collective Agreement Funding Wash-up

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

## 21. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2024 (Capital commitments at 31 December 2023: \$0).

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

### (b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	73,928	189,507	158,923
Receivables	195,636	222,079	157,206
Investments - Term Deposits	1,150,000	820,000	1,170,000
<b>Total financial assets measured at amortised cost</b>	<b>1,419,564</b>	<b>1,231,586</b>	<b>1,486,129</b>

### Financial liabilities measured at amortised cost

Payables	233,089	237,722	171,435
Finance Leases	17,365	41,406	28,877
<b>Total financial liabilities measured at amortised cost</b>	<b>250,454</b>	<b>279,128</b>	<b>200,312</b>

## 23. Events After Balance Date

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

## 24. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF DEVON INTERMEDIATE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the *statement of financial position* as at 31 December 2024, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 30 May 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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



### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

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

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

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

### **Independence**

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

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

A handwritten signature in black ink, appearing to read 'S. Jenkins'.

**Sarah Jenkins**  
**Silks Audit Chartered Accountants Limited**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**



## Devon Intermediate

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Jenny Gellen	Principal	ex Officio	Sep 2025
Richard Butler	Parent Representative	Elected	Sep 2025
Kara Newsome	Parent Representative	Elected	Sep 2025
Blair Corlett	Parent Representative	Appointed	Sep 2025
Melissa Wildbore	Parent Representative	Elected	Dec 2026
Lionel Haldane	Staff Representative	Elected	Sep 2025

## **Devon Intermediate**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$4,733 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2024 the Devon Intermediate Board:

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



## Analysis of Variance 2024

### Devon Intermediate- 2161

**Strategic Goal 1.** Embed the localised school curriculum which reflects school context and community as well as unpacking the curriculum refresh in the areas of Literacy and Maths.

Annual Target/ Goal: 1A. Classroom programmes reflect our NZ and local histories

1B Whanau voice is collected regarding what needs to be included in our curriculum to reflect their needs

1C All staff are involved in IBMP and curriculum refresh PD to ensure their knowledge of the curriculum refresh documents is sound and being implemented.

Actions: 1A: Students and staff regularly access the community and whanau to learn our local history. Unit planning and Topic choices are New Zealand based.

1B: Whanau and community members are regularly in school supporting classroom programmes. Interactions to be recorded. Informal and formal conversations/ surveys, with whanau and the community guide the direction of the school.

1C: Consistent behaviour management practices are visible across the school following the completion of IBMP professional development with the RTLB service. Curriculum documents and classroom teaching, shows evidence of literacy and numeracy changes.

**What did we achieve: 1A.** Unit plans and in most cases, lesson plans, included local history and contexts. Often whanau and community involvement were informal.

**1B.** Whanau and community consultation occurred predominantly in an informal manner and was more about operations and resources as opposed to teaching programmes and course content.

**1C.** IBMP training was completed by all staff and RTLB liaison followed up and supported staff to use the models which had been taught. Curriculum changes unpacked by staff and resources explored.

**Variances 1A.** Individual staff members personal knowledge of New Plymouth and Taranaki history was often the determining factor in how well students accessed the community. EOTC activities reflected increased whanau involvement

**1B.** Whanau involvement in school and classrooms was very dependent on the activities and teaching as well as the relationships individual staff members with whanau and community groups/ organisations.

**1C.** Staff changes impacted on the ability to have consistent behaviour management practices across the school. Delays and a lack of resources, changes in what the MOE were expecting with regards to the curriculum led to uncertainty and confusion in many cases. As a school we have chosen to go slowly and thoroughly as opposed to attempting to make all the changes expected of us in one hit.

**Where to next:** Understanding and unpacking the Numicon Mathematics resources and how they can compliment our current mathematics teaching will be our priority.

Whanau hui will be held termly.

IBMP to be revisited to remind staff of effective practice. Pastoral team to actively track SMS pastoral entries to gain a deeper understanding of behaviours impacting learning term by term



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

Annual Target/ Goal: 2A Te reo Māori and tikanga are prominent, integrated and visible in the classroom and school setting

2B School kawa is written in consultation with Ngāti te Whiti for use across in the school in future.

2C Staff are encouraged and supported to attend Te Reo professional development to increase their kete and confidence when using Te Reo in the classroom. Te reo learning is part of all staff meetings.

Actions: 2A All students show improvement through school wide PAT Te Reo testing from the start of the year to the end of the year. Classroom displays and school signage include the usage of Te Reo and tikanga is followed.

2B Ngāti te Whiti hapu, the community and school collaborate to ensure our school kawa is formalised.

2C Te reo lessons form the start of every staff meeting as an agenda item.

**What did we achieve: 2A** End of year PAT testing evidences an improvement in Te Reo results across the school. School and community events are tikanga led and support is provided by school employed Kaiawhina and Kaiarahi Tama Tane

Year 7 and 8 (SOY) **Stage 1** 54% **Stage 2** 43% **Stage 3** 1% **Stage 4** 0.3% **Stage 5** 0.6%

(EOY) 44% 53% 6% 1% 1%

**2B** School is now a member of MAC collaborating with Ngāti te Whiti and other member schools

<b>2C.</b> Te reo lessons occurred in one staff meeting a month for two terms	
<b>Variances:</b> <b>2A</b> Students started to show an improvement in Te Reo assessments as evidenced by results.  <b>2B</b> As a member of MAC, stronger ties have been made with member schools, an action plan for improvement is in place and following an assessment of Nga Arawhata Angitu, is in place  <b>2C.</b> Our Te Reo tutor failed to show up regularly resulting in this action not being completed for the year.	
<b>Where to next:</b>	All staff have enrolled in either a te Reo or Tikanga course through Te Wananga o Aotearoa PAT Te reo assessments will be embedded as part of our school assessment regime.

Strategic Goal 3. All learners/ākonga are provided with equitable access to the curriculum and all other school wide opportunities in order that they may to experience a wide range of opportunities and success.	
Annual Target/ Goal: 3A The school's PB4L programme is strengthened to ensure all students are valued and supported to feel included in a safe school environment	
centred	3B Unit and lesson plans reflect differentiation to support accelerated progress for all ākonga and are student
documents.	3C All staff are involved in IBMP PD as well as PD to improve their knowledge of the curriculum refresh

Actions: 3A Student voice is acted upon to ensure all forms of discrimination is known to be unacceptable.

3B All ākonga supported and assisted to achieve at their highest level. Student voice is included in the teaching and learning. Student voice drives the opportunities we offer at Devon Intermediate. Differentiation of classroom programmes is evident in all planning and students make accelerated progress in literacy and numeracy.

3C Curriculum refresh information is evident in our planning and teaching programmes.  
All staff are consistent with their behaviour management practices. Completion of IBMP training with RTL

**What did we achieve: 3A** An increasing number of students accessed our pastoral care support system which led to a decrease in high level incidents. Only 3 students were suspended during the year, all for physical assault. Student's support each other and are quick to call out unacceptable behaviour and seek support to address concerns.

**3B.** Student achievement and accelerated progress indicates accelerated progress is assisting in closing the achievement gaps most students arrived at Devon Intermediate with.

#### Writing:

**Year 7** Accelerated Progress - 58%

Normative Progress - 10%

At or above curriculum level (eoy) 37%

**Year 8** Accelerated Progress- 46%

Normative Progress- 8%

At or above curriculum level (eoy) 34%

**Maths:** Percentages in bold are our Māori student results.

**Year 7** Accelerated progress – 74%

**73%**

**Year 8** Accelerated Progress – 47%

**40%**



Normative Progress – 20%	<b>22%</b>	Normative Progress – 38%	<b>40%</b>
At or above curriculum level (soy) 62% (eoy) 75%	<b>72%</b>	At or above curriculum level (soy) 42% (eoy) 58%	<b>29%</b>
<b>Reading:</b>			
<b>Year 7</b> Accelerated progress – 66%	<b>67%</b>	<b>Year 8</b> Accelerated Progress – 56%	<b>53%</b>
Normative Progress – 27%	<b>22%</b>	Normative Progress – 29%	<b>27%</b>
At or above curriculum level (soy) 62% (eoy) 75%	<b>21%</b>	At or above curriculum level (soy) 31% (eoy) 58%	<b>43%</b>
<p><b>3C.</b> Staff have unpacked the current curriculum changes and resources have been ordered to support the change. Planning has been altered in accordance with the changes and the Deputy Principal in charge of Curriculum is working closely with the MOE advisers to provide appropriate support and professional development. All staff completed IBMP training, and this included staff who began teaching at the school part way through the year.</p>			
<p><b>Variances</b> Whilst accelerated progress is being achieved, many rangitahi are entering the school well below curriculum expectation levels which impacts on their learning, and in some cases, behaviour.</p>			
<p><b>Where to next:</b> Work will continue as the Ministry make further changes to the curriculum. Professional development is planned to support the changes, especially in relation to mathematics resources.</p>			

<b>Strategic Goal 4.</b> Embracing and acknowledging all areas of Te Whare Tapa Wha and ensuring that we tautoko ourselves, staff, ākonga and community to 'be the best that we can be' through acceptance, understanding and inclusion.	
<p>Annual Target/ Goal: 4A Ākonga are offered a wide range of cultural, sporting and arts opportunities to be involved in.</p> <p>4B Graduate profile and rubric is evident in classes. Ākonga self and peer assess using the graduate profile.</p> <p>4C All cultures, ethnicities and identities are valued, celebrated and accepted</p>	
<b>Actions:</b>	<p><b>4A</b> Enrichment, sporting and cultural programmes offer a diverse range of options and student input</p> <p>4B All students can speak to their development using the graduate profile as teachers guide them through the rubric. Whanau can visibly see their child's holistic development over time at Devon Intermediate.</p> <p><b>4C</b> Devon Intermediate Cultural Day to be introduced celebrating the wide number of cultures we have in our school.</p>
<p><b>What did we achieve:</b> <b>4A</b> Students are being offered an increasingly diverse number of options in sporting, enrichment and cultural areas of the school to cater for the diversity of the student body.</p> <p><b>4B</b> Most students cannot speak to their graduate profile, what it is, why we have it and what their next steps are.</p> <p><b>4C</b> Students led a Cultural celebration day exposing other students to the wide variety of foods and activities various cultures have. Whanau and community members joined us for this day.</p>	
<p><b>Variances</b> A lack of understanding or knowledge by staff of the purpose of the Graduate profile and how to use it as a teaching/ development tool has meant it lacks purpose/ importance in the school currently.</p>	
<p><b>Where to next:</b> Unpacking the graduate profile with staff to ensure fidelity and its usage leading to a greater understanding by staff which will then filter in to the classroom and student body.</p> <p>Embedding our Cultural Celebration Day as part of our school culture.</p>	