



BELMONT INTERMEDIATE SCHOOL

Annual Report 2025

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School Name: Belmont Intermediate School	School Number: 1225
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Strategic Aim: **Education:** We will strive for personal excellence within an environment that promotes independence and self-regulation. Our curriculum will encourage and enable emerging adolescents to reach their full potential and follow their passions. We will continue to promote a strong academic focus.

Community: We will actively engage, connect and foster strong relationships with all stakeholders.

Identity: We will actively grow and nurture the character of our students through the values of respect, humility, excellence, courage, creativity and integrity.

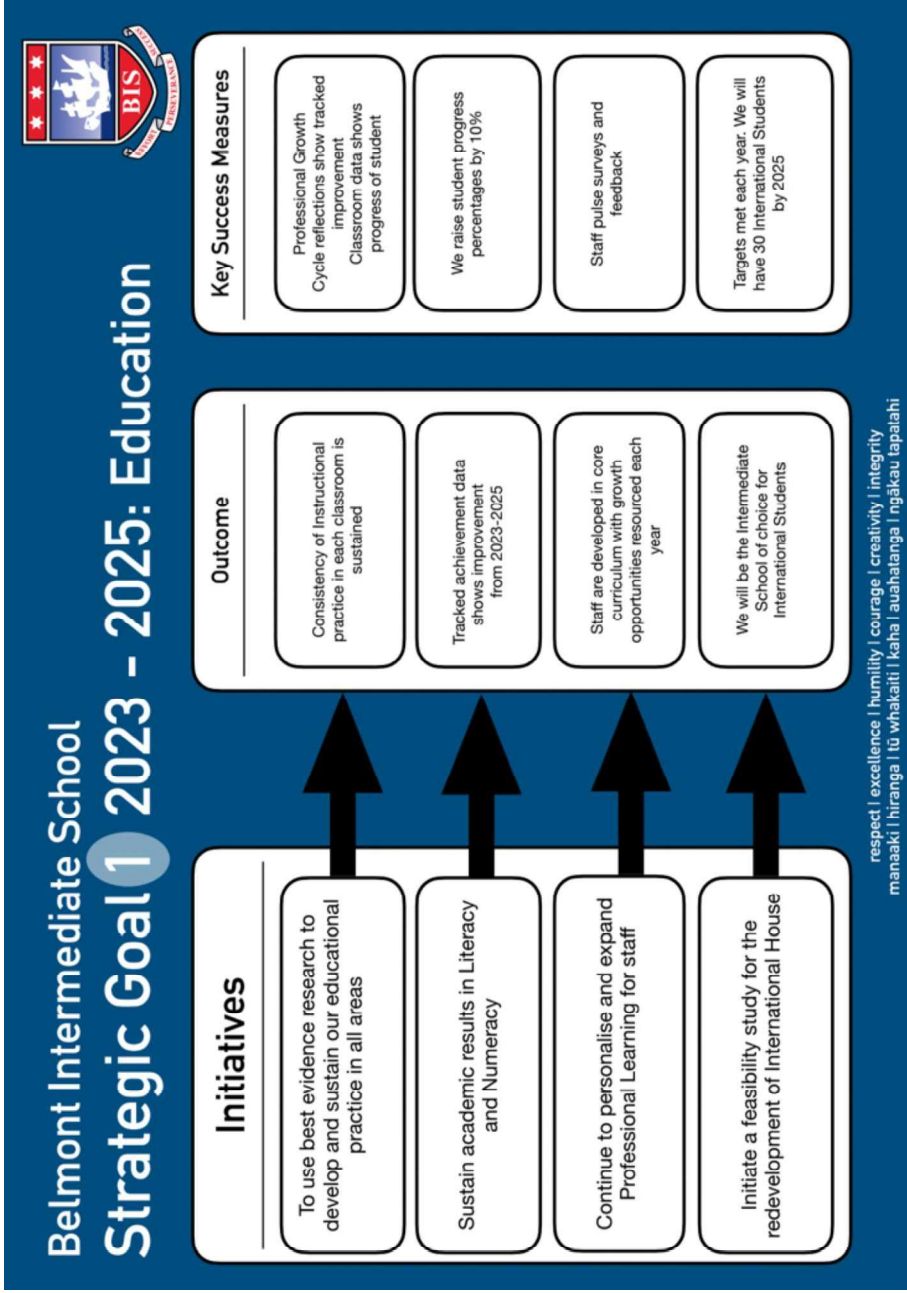
People: We will develop and grow our people individually and collectively to build expertise and leadership capacity within our staff.

2025 Professional Learning Plan

CURRICULUM FOCUS	ASSESSMENT	PROFESSIONAL GROWTH
<div style="border: 1px solid #0056b3; padding: 5px; margin-bottom: 5px; text-align: center;"> Major MATHEMATICS </div> <div style="border: 1px solid #0056b3; padding: 5px;"> <p>Delivery</p> <ul style="list-style-type: none"> • Making connections between the 2007 Curriculum content and the reworked content, particularly Level 5, while awaiting Phase 4 • Creating a structure and approach to teaching Mathematics at AS that utilises the Teaching Methods outlined in the ITC across all strands • Building capability and understanding in Understand - Big Ideas Know - Content and Concepts - Do, Mathematical Practices and Problem Solving through the learning phases across all strands • Whole school staff workshop - Interpreting summative assessments to inform practice and OJ's • Strengthened and consistent AFL approaches and formative assessment - Problem To Solve • Supportive staff in using the Teacher Hub. </div>	<div style="border: 1px solid #0056b3; padding: 5px; margin-bottom: 5px; text-align: center;"> Minor WRITING </div> <div style="border: 1px solid #0056b3; padding: 5px;"> <p>Delivery</p> <ul style="list-style-type: none"> • Writer's Toolbox Online Academy Seats for Classroom Teachers • Modules from Writer's Toolbox Academy built into the PL Term Overviews as Teacher Professional Readings/Review • Whole school staff meetings to provide examples of implementation • Professional Learning and Planning days with Curriculum Leads • Consolidations and Collaboration in Team meetings • Teachers self review • Teaching as Inquiry - Alignment with PGC goal • Use Writer's Toolbox online resource and teaching tools consistently in all classes </div>	<div style="border: 1px solid #0056b3; padding: 5px; margin-bottom: 5px; text-align: center;"> PGC TEACHING AS INQUIRY </div> <div style="border: 1px solid #0056b3; padding: 5px;"> <p>Delivery</p> <ul style="list-style-type: none"> • Understanding the purpose and benefits of the PGC in practice SMART Goals and • Teachers can create SMART Goals and set them in alignment with current professional learning and best practice • Creating a Learning focus based on • Gathering and analysing student voice • Creating a Design for learning • Taking action to deliberately impact the success and learning of ākonga • Evaluating the effectiveness of their Professional Growth Cycle interventions </div>
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<div style="border: 1px solid #0056b3; padding: 5px; margin-bottom: 5px; text-align: center;"> Major MATHEMATICS </div> <div style="border: 1px solid #0056b3; padding: 5px;"> <p>Outcome</p> <ul style="list-style-type: none"> • All Mathematics achievement targets are met at the end of the year • All Mathematics Progress targets are met by the end of the year • Teachers assess their learning in Mathematics confidently • Teaching are working towards improving their confidence, skills and knowledge in teaching mathematics • Teachers are working towards understanding and knowing the language and learning outcomes of the new curriculum </div>	<div style="border: 1px solid #0056b3; padding: 5px; margin-bottom: 5px; text-align: center;"> AFL ASSESSMENT PRACTICES </div> <div style="border: 1px solid #0056b3; padding: 5px;"> <p>Outcome</p> <ul style="list-style-type: none"> • Students can confidently articulate what they are using and what their next steps are • We know what assessment tools are used, why they are considered and how the results are interpreted • We are consolidating a school-wide language in writing confidently • Teachers are working towards understanding, implementing and interpreting assessment practices effectively </div>	<div style="border: 1px solid #0056b3; padding: 5px; margin-bottom: 5px; text-align: center;"> PGC TEACHING AS INQUIRY </div> <div style="border: 1px solid #0056b3; padding: 5px;"> <p>Outcome</p> <ul style="list-style-type: none"> • Students can safely and confidently articulate their learning within their learning and their environment • Teachers are making decisions based on inquiry and progress and achievement data in order to grow their practice and have the changes they have seen as a result of their professional growth and how it has shaped their professional growth cycle might look like in the future </div>

Target:

Overall Targets for 2025		
Mathematics	Reading	Writing
For 75% of students to progress two or more sublevels in mathematics.	For 75% of students to progress two or more sublevels in reading.	For 75% of students to progress two or more sublevels in writing
To shift 70% of Māori/Pasifika students 2 sublevels in mathematics, reading and writing.		



Baseline Data:

Whole School TI Baseline Data 624 students	Well Below	Below	At & Above
Mathematics	91 Students = 14.5%	492 Students = 79%	41 Students = 6.5%
Reading	122 Students = 19.5%	476 Students = 76.5%	26 Students = 4%
Writing	190 Students = 30.5%	424 Students = 68%	10 Students = 1.6%
177 Asian Students	Well Below	Below	At & Above
Mathematics	14 Students = 8.5%	144 Students = 81%	19 Students = 10.5%
Reading	54 Students = 30.5%	118 Students = 66.5%	5 Students = 3%
Writing	66 Students = 37%	106 Students = 60%	5 Students = 3%
48 Māori Students	Well Below	Below	At & Above
Mathematics	10 Students = 21%	37 Students = 77%	1 Student = 2%
Reading	11 Students = 23%	37 Students = 77%	0 Student = 0%
Writing	19 Students = 39.5%	29 Students = 60.5%	0 Student = 0%
15 Pacific Peoples Students	Well Below	Below	At & Above
Mathematics	7 Students = 46.5%	8 Students = 53.5%	0 Students = 0%
Reading	8 Students = 53.5%	7 Students = 46.5%	0 Students = 0%
Writing	9 Students = 60%	6 Students = 40%	0 Students = 0%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Through the lens of Teaching as Inquiry, deliberate provisions were made to improve student achievement, while Assessment for Learning (AFL) was prioritised to provide teachers with clear examples of best practice and modelled strategies for effective assessment.</p> <p>The Director of Curriculum and Assessment implemented a targeted and strategic approach in 2025 to strengthen teacher efficacy and build staff capability in data literacy, which included scaffolded professional learning for Middle Leaders to enable and equip them with the skills to facilitate data-driven discussions within their team. This work focused on empowering teachers to use evidence-informed practices to identify student needs, plan intervention, and accelerate progress.</p> <p>To ensure consistency and curriculum coverage, prescribed planning and resourcing were developed and provided. This included the collation and creation of mapped planning and assessment tools aligned with the refreshed curriculum. By preparing these in advance, teachers were equipped to deliver the new curriculum efficiently and effectively, reducing administrative workload and enabling them to focus on high-quality teaching and learning.</p> <p>As a school, we contracted the services of Selena Hinchoo from Coactive Education Consultancy to work alongside the Director of Curriculum and Assessment in the review</p>	<p>77% of all students have made 2 or more sublevel progressions between terms 1 and 4 in maths. 21% equating to 134 students, have made 1 sublevel progression. We exceeded our target by 2%. <u>98% of students made progress overall.</u></p> <p>71% of Asian students are achieving at or above their EOY expected curriculum level in maths. 27% are achieving below, and 2% are achieving well below their expected curriculum level.</p> <p>62.5% of European students are achieving at or above their EOY expected curriculum level in maths. 34.5% are achieving below, and 3% are achieving well below their expected curriculum level.</p> <p>33.5% of MELAA students are achieving at or above their EOY expected curriculum level in maths. 52.5% are achieving below, and 14% are achieving well below their expected curriculum level.</p> <p>Combined, 68.5% of Māori/Pacific Peoples have progressed 2 or more sublevels in maths. 31.5% equating to 19 students, have made 1 sublevel progression. We were below our target by 1.5%, equating to 1 student.</p> <p>22% of Māori students are achieving at or above their EOY expected curriculum level in maths. 65% are achieving below, and 13% are achieving well below their expected curriculum level.</p>	<p>A shortage of New Zealand trained and experienced teachers continues to impact curriculum sustainability plans and curriculum leadership opportunities as well as our ability to identify expert teachers</p> <p>Unexpected changes to curriculum content and expectations have resulted in additional review of newly designed resources</p> <p>Slow communication regarding changes and assessment to schools in October prevented professional learning from moving to embedding stage and rendered developed formative assessments obsolete</p> <p>Mathematics Transition and orientation factors are visible in Year 7 achievement patterns. Students arrive from multiple feeder schools with varied prior curricula and assessment systems, and the first term focuses heavily on orientation to a much larger environment, new routines, and building learning-focused relationships. This contributes to the broader spread at 3P-3A seen in Term 4 Year 7 data.</p> <p>A large proportion of Year 7 students remain in "just-below" levels (3P-3A), highlighting foundational gaps in number knowledge and vocabulary, echoing mid-year diagnostic trends and reinforcing the need for enhancement lessons.</p>	<p>Changes to curriculum content and expectations have resulted in another review of newly designed resources which will need to be reproduced</p> <p>Year 2 of Maths No Problem! Implementation: Term 4 data indicates early positive trends consistent with the second implementation year of a structured maths programme.</p> <p>Curriculum Redevelopment Redevelop mathematics overviews, scope and sequences, and unit alignment with the refreshed NZC and Progress Descriptors.</p> <p>Map MNP units against Caxton Books and NZC Phase outcomes to fill gaps in Number, Fractions, and problem-solving.</p> <p>Planning & Pedagogy PLD sessions on:</p> <ul style="list-style-type: none"> ○ modelling worked examples ○ vocabulary routines ○ teaching problem-solving strategies ○ guided practice structures <p>Strengthen teachers' use of the MNP Teachers' Hub to support planning, questioning, and addressing misconceptions.</p> <p>Increase team-based lesson exploration to deepen teacher confidence and consistency.</p> <p>Mathematics (ESOL-Specific) Explicitly teach mathematical vocabulary and problem-solving language.</p>

<p>and facilitation of Assessment Practices at BIS. Our review indicated the following outcomes and successes to date:</p> <p>Impact for students:</p> <ul style="list-style-type: none"> • Clearer purpose and expectations. • Greater confidence in reflecting and owning their learning. • Greater consistency in language and structure across subjects. • Students are beginning to articulate the learning purpose and use tools to guide reflection. • Students have common tools and language when having goal-related learning conversations. <p>Impact for teachers:</p> <ul style="list-style-type: none"> • Planning is more structured and streamlined. • Teachers are observing deeper thinking and ownership from students. • Better alignment with professional growth goals and collaborative inquiry. • Teachers are trialling, adapting, and embedding AFL strategies with growing confidence. • Teachers have a greater understanding of how to assess their learners and evidence gathering. • Teachers are beginning to draw on greater student agency to inform and improve practice. <p>Strengths and alignment with the Professional Learning Plan:</p> <ul style="list-style-type: none"> • Teacher clarity around feedback models. • Use of cognitive science to frame instruction. • Collaboration around shared assessment tools (rubrics, checklists, student feedback). 	<p>40% of Pacific People are achieving at or above their EOY expected curriculum level in maths. 54% are achieving below, and 6% are achieving well below their expected curriculum level.</p> <p>89% of Other students are achieving at or above their EOY expected curriculum level in maths. 0% are achieving below, and 11% are achieving well below their expected curriculum level.</p> <p>78% of all students have made 2 or more sublevel progressions between terms 1 and 4 in reading. 18.5% equating to 119 students, have made 1 sublevel progression. We exceeded our target by 3%. <u>96.5% of students made progress overall.</u></p> <p>62% of Asian students are achieving at or above their EOY expected curriculum level in reading. 26% are achieving below, and 12% are achieving well below their expected curriculum level.</p> <p>66.5% of European students are achieving at or above their EOY expected curriculum level in reading. 29.5% are achieving below, and 4% are achieving well below their expected curriculum level.</p> <p>33.5% of MELAA students are achieving at or above their EOY expected curriculum level in reading. 52.5% are achieving below, and 14% are achieving well below their expected curriculum level.</p> <p>Combined, 78.5% of Māori/Pacific Peoples have progressed 2 or more sublevels in reading. 21.5%, equating to 13 students, have</p>	<p>An implementation dip is still evident as teachers embed Maths — No Problem! routines, expectations, and problem-solving structures. The end-of-year data indicates a positive upward trend, reinforcing that the first year of a new programme typically shows consolidation before acceleration.</p> <p>Equity gaps remain, with Māori and Pacific learners still more represented in the Below band despite progress.</p> <p>Extension for At and Above level students remains an ongoing area of development, particularly shifting students from At into Above through deeper reasoning and problem-solving.</p> <p>Reading Year 7 variability remains a pattern, consistent with students entering from multiple feeder schools with diverse literacy backgrounds and assessment tools. The early orientation phase and relationship-building period affect the initial rate of shift, explaining the continued clustering in 3A–4B.</p> <p>Teachers' growing confidence with AFL has improved grouping precision, but sustained focus is still needed on tiered feedback and targeted comprehension instruction.</p> <p>Pacific learners, while progressing, remain underrepresented in the Above bands, reinforcing the need for continued scaffolding and targeted extension.</p> <p>Writing Writing remains the most variable curriculum area, with the largest proportion of "0-shift" students across the year, consistent with mid-year findings. The use of the PAT Writing</p>	<p>Align sessions with classroom MNP units to improve coherence. Use formative checks to identify gaps specific to multilingual learners.</p> <p>Literacy: Reading & Writing Development Redevelop Reading Overviews aligned with the refreshed NZC and Progress Descriptors.</p> <p>Strengthen whole-class reading practice with PLD on:</p> <ul style="list-style-type: none"> ○ modelling comprehension strategies ○ use of text sets ○ academic vocabulary ○ guided and shared reading pedagogies <p>Embed routines learned in 2025 PLD such as evaluating texts, comparing perspectives, and metacognitive reading practices.</p> <p>Reading (ESOL-Specific) Use ELLP Pathways consistently to guide next steps.</p> <p>Increase explicit instruction of academic and subject-specific vocabulary.</p> <p>Use targeted texts and structured oral language to reinforce comprehension.</p> <p>Literacy: Reading & Writing Development Redevelop the Writing Overview and progressions to align with refreshed NZC and Progress Descriptors. Map Writer's Toolbox components to NZC literacy outcomes and BIS Writing Scope & Sequence.</p> <p>Sustain Writer's Toolbox Academy learning with:</p> <ul style="list-style-type: none"> ○ continued PLD
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<ul style="list-style-type: none"> Evidence of learner agency is beginning to emerge in student voice and peer feedback. Teachers have a clear understanding of the Science of Learning Principles and strategies for implementation. Teachers have consistently reviewed and reformed their classroom practice and reformed their classroom practice to align with PL in Sol and AFL. Improved culturally responsive practice across the school to improve educational and social outcomes. Achieved as guided by Māori Achievement Collaborative (MAC) <p>Mathematics Strong overall performance, with approximately three-quarters of students achieving 2 sublevel progressions by the end of the year.</p> <p>Clear upward progression across the two cohorts, with many students consolidating in 4B–5B, showing the cumulative impact of consistent pedagogical approaches across teams.</p> <p>Positive impact of Maths — No Problem! in its first full year. Teachers are increasingly confident using the Teachers’ Hub, structured lesson design, and guided practice routines. This is reflected in the greater classroom consistency visible across all four teaching teams.</p> <p>Asian learners continue to perform very strongly, with high proportions in At and Above and very low Below or Well Below rates</p> <p>Pacific and Māori learners show progress, particularly where scaffolded group lessons</p>	<p>made 1 sublevel progression. We exceeded our target by 8.5%</p> <p>43% of Māori students are achieving at or above their EOY expected curriculum level in reading. 51% are achieving below, and 6% are achieving well below their expected curriculum level.</p> <p>34% of Pacific People students are achieving at or above their EOY expected curriculum level in reading 60% are achieving below, and 6% are achieving well below their expected curriculum level.</p> <p>89% of Other students are achieving at or above their EOY expected curriculum level in reading. 11% are achieving below, and 0% are achieving well below their expected curriculum level.</p> <p>79.5% of all students have made 2 or more sublevel progressions between terms 1 and 4 in writing. 17.5%, equating to 111 students, have made 1 sublevel progression. We exceeded our target by 4.5%. <u>97% of students made progress overall.</u></p> <p>46% of Asian students are achieving at or above their EOY expected curriculum level in writing. 31% are achieving below, and 23% are achieving well below their expected curriculum level.</p> <p>50.5% of European students are achieving at or above their EOY expected curriculum level in writing. 44% are achieving below, and 5.5% are achieving well below their expected curriculum level.</p>	<p>Assessment in 2026 will provide valuable summative data to assist in progress tracking and reduce subjective determinations.</p> <p>Year 7 students require more time to orient to BIS expectations, understand the writing process, and settle into routines of feedback, planning, and revision. Their spread across 3B–3P reflects the diversity of prior writing instruction across feeder schools.</p> <p>Equity gaps remain most pronounced in Writing, particularly for Māori and Pacific boys.</p> <p>While teacher practice has improved significantly, the next step is deepening consistency in sentence craft, vocabulary instruction, and purposeful writing tasks, especially in Year 7.</p> <p>Continued emphasis on explicit modelling, exemplar unpacking, and tiered scaffolds will help accelerate the transition from Below → At → Above.</p>	<ul style="list-style-type: none"> team moderation analysis of performance tool data exemplar development <p>Increase explicit teaching of sentence craft, cohesion, and vocabulary especially for students clustered in 3B–3P.</p> <p>Spelling, Handwriting & Typing Identify, develop and implement a systematic spelling programme that incorporates morphology and vocabulary building.</p> <p>Identify and onboard a handwriting and touch-typing sequence.</p> <p>Align these programmes to cognitive load theory to reduce unnecessary barriers for developing writers (Strategic Plan link).</p> <p>Writing (ESOL-Specific) Teach the language structures required for classroom writing genres (e.g. explanations, arguments, narratives).</p> <p>Increase purposeful writing output in ESOL sessions:</p> <ul style="list-style-type: none"> quick writes sentence combining paragraph construction <p>Align writing goals with ELLP and BIS Writing Progressions.</p>
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<p>and culturally responsive practices have been used, building on the mid-year gains.</p> <p>Reading Reading continues to be a strength, with more than three-quarters of students achieving 2 sublevel progressions by Term 4.</p> <p>Clear evidence of progress over time, particularly through Year 8, reflecting strong teaching of comprehension, critical thinking, and evaluation across the curriculum.</p> <p>Pacific and Māori learners continue to show progress, especially where small-group scaffolds and culturally responsive texts have been prioritised. Our school once again supported the Kainga Pukapuka Project, where books are curated reflecting students' culture and heritage.</p> <p>Asian learners perform particularly strongly, maintaining high achievement rates across both year levels.</p> <p>AFL practices (clarity, feedback, scaffolding) continue to strengthen reading instruction, mirroring mid-year patterns of improved engagement and purpose-driven learning.</p> <p>Writing Strong end-of-year performance, with nearly 80% making 2 sublevel progressions despite the lowest entry achievement results. This demonstrates the cumulative impact of the BIS writing model and Writer's Toolbox implementation.</p> <p>Teacher capability continues to grow, supported by Writer's Toolbox Academy modules, collaborative moderation, team-</p>	<p>28% of MELAA students are achieving at or above their EOY expected curriculum level in writing. 48% are achieving below, and 24% are achieving well below their expected curriculum level.</p> <p>Combined, 78.5% of Māori/Pacific Peoples have progressed 2 or more sublevels in writing. 20%, equating to 12 students, have made 1 sublevel progression. We exceeded our target by 8.5%</p> <p>29% of Māori students are achieving at or above their EOY expected curriculum level in writing. 62% are achieving below, and 9% are achieving well below their expected curriculum level.</p> <p>20% of Pacific People students are achieving at or above their EOY expected curriculum level in writing 60% are achieving below, and 20% are achieving well below their expected curriculum level.</p> <p>89% of Other students are achieving at or above their EOY expected curriculum level in writing. 0% are achieving below, and 11% are achieving well below their expected curriculum level.</p>	
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led exemplars, and explicit modelling routines.

Students are increasingly using feedback cycles (model drafts, success criteria, peer conferencing), reinforcing the mid-year AFL focus.

Planning for next year.

Strengthening Assessment Coherence

- Rebuild triangulation systems to ensure OTJs integrate:
 - formative assessment
 - newly released progress descriptor tracking
 - summative tools (PAT, e-asTTle)
- Deliver PLD on understanding and applying Progress Markers & Descriptors for Reading, Writing, and Maths.
- Develop BIS-aligned scope & sequence documents tied directly to the new descriptors, ensuring clarity about what progress looks like across the year.
- Refresh moderation processes to use descriptor-based evidence, strengthening reliability across teams.
- Align HERO milestones with updated curriculum and progress descriptors, ensuring coherence between planning, reporting, and OTJs.

Strengthening AFL Practices

- Embed AFL clarity practices:
 - learning intentions linked to descriptors
 - co-constructed success criteria
 - exemplars mapped to progress markers
- Deepen teachers' skills in effective questioning, feedback for improvement, and checking for understanding. Strengthen alignment between AFL practices and Essential Practices, particularly:
 - Explicit teaching
 - Modelling
 - Guided practice
 - Independent practice
 - Vocabulary and oral language routines
- The School Board continues to make provisions for a full-time enhancement teacher
- Incremental local curriculum induction for new staff in maths and literacy based on individual needs and capabilities
- Growing expertise and collaborative opportunities
- Identify and develop Middle and Curriculum Leaders
- Teachers are working towards understanding and knowing the language and learning indicators of the new curriculum

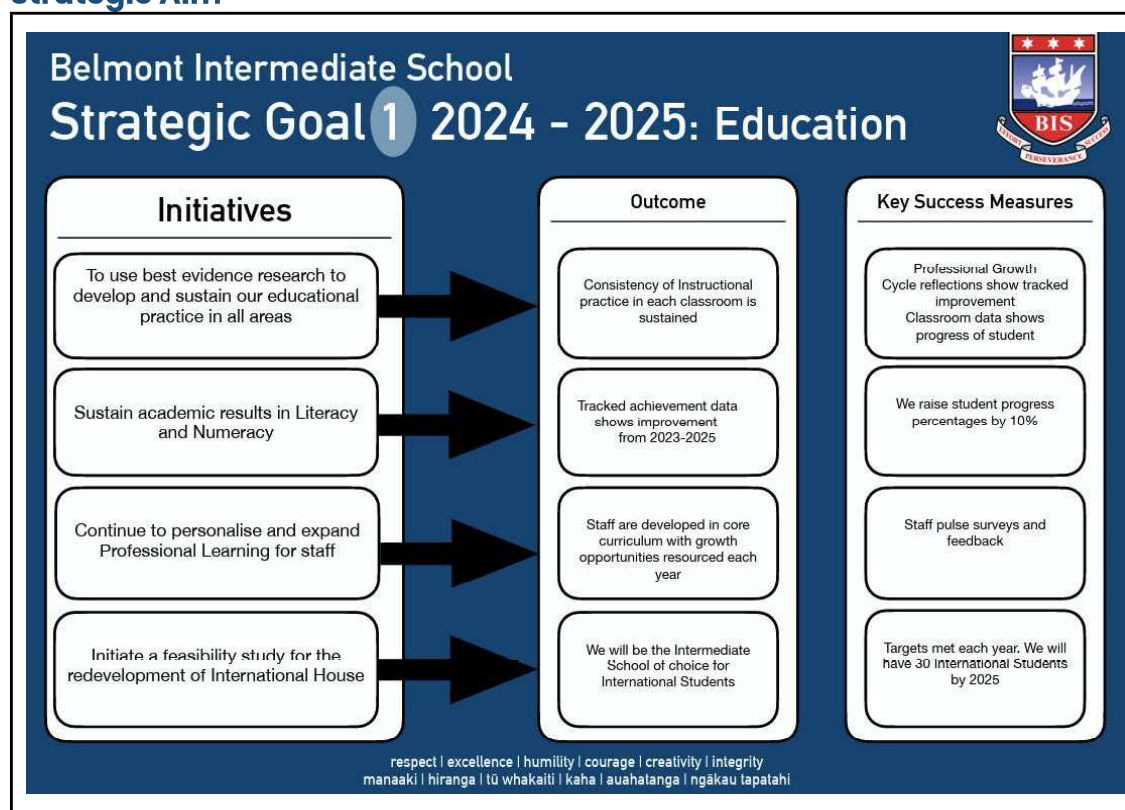


Belmont Intermediate School
Leading Excellence in Intermediate School Education

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Evaluation of the School's progress and achievement report

Strategic Aim



Overall Targets for 2025		
Mathematics	Reading	Writing
For 75% of students to progress two or more sublevels in mathematics.	For 75% of students to progress two or more sublevels in reading.	For 75% of students to progress two or more sublevels in writing
To shift 70% of Māori/Pasifika students 2 sublevels in mathematics, reading and writing.		

Whole School TI Baseline Data 624 students	Well Below	Below	At & Above
Mathematics	29 Students = 4.5%	195 Students = 31.5%	400 Students = 64%
Reading	56 Students = 9%	178 Students = 28.5%	390 Students = 62.5%
Writing	83 Students = 13.5%	265 Students = 42.5%	276 Students = 44%

What did we do across core subjects?

Through the lens of Teaching as Inquiry, deliberate provisions were made to improve student achievement, while Assessment for Learning (AFL) was prioritised to provide teachers with clear examples of best practice and modelled strategies for effective assessment.

The Director of Curriculum and Assessment implemented a targeted and strategic approach in 2025 to strengthen teacher efficacy and build staff capability in data literacy, which included scaffolded professional learning for Middle Leaders to enable and equip them with the skills to facilitate data-driven discussions within their team. This work focused on empowering teachers to use evidence-informed practices to identify student needs, plan intervention, and accelerate progress.

To ensure consistency and curriculum coverage, prescribed planning and resourcing were developed and provided. This included the collation and creation of mapped planning and assessment tools aligned with the refreshed curriculum. By preparing these in advance, teachers were equipped to deliver the new curriculum efficiently and effectively, reducing administrative workload and enabling them to focus on high-quality teaching and learning.

As a school, we contracted the services of Selena Hinchco from Coactive Education Consultancy to work alongside the Director of Curriculum and Assessment in the review and facilitation of Assessment Practices at BIS. Our review indicated the following outcomes and successes to date:

Impact for students:

- Clearer purpose and expectations.
- Greater confidence in reflecting and owning their learning.
- Greater consistency in language and structure across subjects.
- Students are beginning to articulate the learning purpose and use tools to guide reflection.
- Students have common tools and language when having goal-related learning conversations.

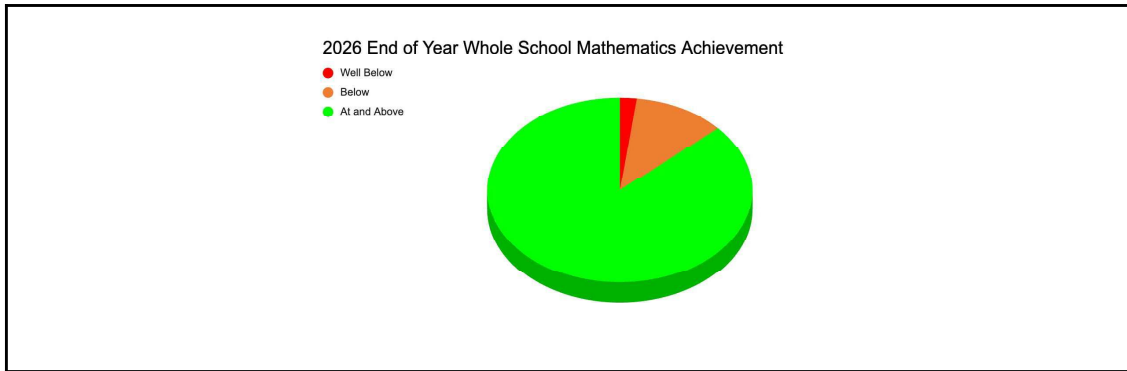
Impact for teachers:

- Planning is more structured and streamlined.
- Teachers are observing deeper thinking and ownership from students.
- Better alignment with professional growth goals and collaborative inquiry.
- Teachers are trialling, adapting, and embedding AFL strategies with growing confidence.
- Teachers have a greater understanding of how to assess their learners and evidence gathering.
- Teachers are beginning to draw on greater student agency to inform and improve practice.

Strengths and alignment with the Professional Learning Plan:

- Teacher clarity around feedback models.
- Use of cognitive science to frame instruction.
- Collaboration around shared assessment tools (rubrics, checklists, student feedback).
- Evidence of learner agency is beginning to emerge in student voice and peer feedback.
- Teachers have a clear understanding of the Science of Learning Principles and strategies for implementation.
- Teachers have consistently reviewed and reformed their classroom practice to align with PL in SoL and AFL.
- Improved culturally responsive practice across the school to improve educational and social outcomes. Achieved as guided by Māori Achievement Collaborative (MAC)

Mathematics



Whole School Data 635 students	Well Below	Below	At & Above
Mathematics	13 Students = 2%	171 Students = 11%	551 Students = 87%

What did we do?

Strong overall performance, with approximately three-quarters of students achieving 2 sublevel progressions by the end of the year.

Clear upward progression across the two cohorts, with many students consolidating in 4B–5B, showing the cumulative impact of consistent pedagogical approaches across teams.

Positive impact of Maths — No Problem! in its first full year. Teachers are increasingly confident using the Teachers' Hub, structured lesson design, and guided practice routines. This is reflected in the greater classroom consistency visible across all four teaching teams.

Asian learners continue to perform very strongly, with high proportions in At and Above and very low Below or Well Below rates

Pacific and Māori learners show progress, particularly where scaffolded group lessons and culturally responsive practices have been used, building on the mid-year gains.

What happened?

77% of **all** students have made 2 or more sublevel progressions between terms 1 and 4 in maths. 21%, equating to 134 students, have made 1 sublevel progression. We exceeded our target by 2%. 98% of students made progress overall.

71% of **Asian** students are achieving at or above their EOY expected curriculum level in maths. 27% are achieving below, and 2% are achieving well below their expected curriculum level.

62.5% of **European** students are achieving at or above their EOY expected curriculum level in maths. 34.5% are achieving below, and 3% are achieving well below their expected curriculum level.

33.5% of **MELAA** students are achieving at or above their EOY expected curriculum level in maths. 52.5% are achieving below, and 14% are achieving well below their expected curriculum level.

Combined, 68.5% of **Māori/Pacific Peoples** have progressed 2 or more sublevels in maths. 31.5%, equating to 19 students, have made 1 sublevel progression. We were below our target by 1.5%, equating to 1 student.

22% of **Māori** students are achieving at or above their EOY expected curriculum level in maths. 65% are achieving below, and 13% are achieving well below their expected curriculum level.

40% of **Pacific People** are achieving at or above their EOY expected curriculum level in maths. 54% are achieving below, and 6% are achieving well below their expected curriculum level.

89% of **Other** students are achieving at or above their EOY expected curriculum level in maths. 0% are achieving below, and 11% are achieving well below their expected curriculum level

A shortage of New Zealand-trained and experienced teachers continues to impact curriculum sustainability plans and curriculum leadership opportunities, as well as our ability to identify expert teachers

Unexpected changes to curriculum content and expectations have resulted in additional review of newly designed resources

Slow communication regarding changes and assessment to schools in October prevented professional learning from moving to the embedding stage and rendered the developed formative assessments obsolete

Transition and orientation factors are visible in Year 7 achievement patterns. Students arrive from multiple feeder schools with varied prior curricula and assessment systems, and the first term focuses heavily on orientation to a much larger environment, new routines, and building learning-focused relationships. This contributes to the broader spread at 3P-3A seen in Term 4 Year 7 data.

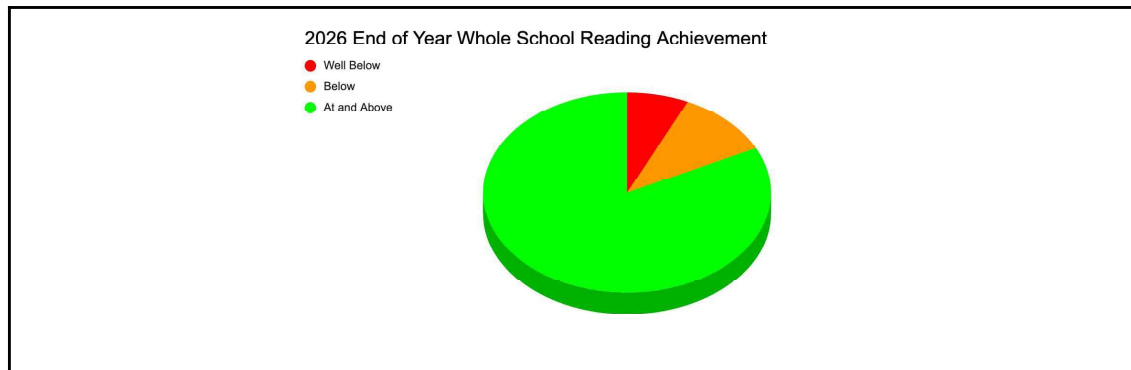
A large proportion of Year 7 students remain in “just-below” levels (3P-3A), highlighting foundational gaps in number knowledge and vocabulary, echoing mid-year diagnostic trends and reinforcing the need for enhancement lessons.

An implementation dip is still evident as teachers embed Maths — No Problem! routines, expectations, and problem-solving structures. The end-of-year data indicates a positive upward trend, reinforcing that the first year of a new programme typically shows consolidation before acceleration.

Equity gaps remain, with Māori and Pacific learners still more represented in the Below band despite progress.

Extension for At and Above level students remains an ongoing area of development, particularly shifting students from At into Above through deeper reasoning and problem-solving

Reading



Whole School Data 635 students	Well Below	Below	At & Above
Reading	44 Students = 9%	68 Students = 10.5%	523 Students = 82.5%

What did we do?

Reading continues to be a strength, with more than three-quarters of students achieving 2 sublevel progressions by Term 4.

Clear evidence of progress over time, particularly through Year 8, reflecting strong teaching of comprehension, critical thinking, and evaluation across the curriculum.

Pacific and Māori learners continue to show progress, especially where small-group scaffolds and culturally responsive texts have been prioritised. Our school once again supported the Kainga Pukapuka Project, where books are curated reflecting students' culture and heritage.

Asian learners perform particularly strongly, maintaining high achievement rates across both year levels.

AFL practices (clarity, feedback, scaffolding) continue to strengthen reading instruction, mirroring mid-year patterns of improved engagement and purpose-driven learning.

What happened?

78% of **all** students have made 2 or more sublevel progressions between terms 1 and 4 in reading. 18.5%, equating to 119 students, have made 1 sublevel progression. We exceeded our target by 3%. 96.5% of students made progress overall.

62% of **Asian** students are achieving at or above their EOY expected curriculum level in reading. 26% are achieving below, and 12% are achieving well below their expected curriculum level.

66.5% of **European** students are achieving at or above their EOY expected curriculum level in reading. 29.5% are achieving below, and 4% are achieving well below their expected curriculum level.

33.5% of **MELAA** students are achieving at or above their EOY expected curriculum level in reading. 52.5% are achieving below, and 14% are achieving well below their expected curriculum level.

Combined, 78.5% of **Māori/Pacific Peoples** have progressed 2 or more sublevels in reading. 21.5%, equating to 13 students, have made 1 sublevel progression. We exceeded our target by 8.5%

43% of **Māori** students are achieving at or above their EOY expected curriculum level in reading. 51% are achieving below, and 6% are achieving well below their expected curriculum level.

34% of **Pacific People** students are achieving at or above their EOY expected curriculum level in reading 60% are achieving below, and 6% are achieving well below their expected curriculum level.

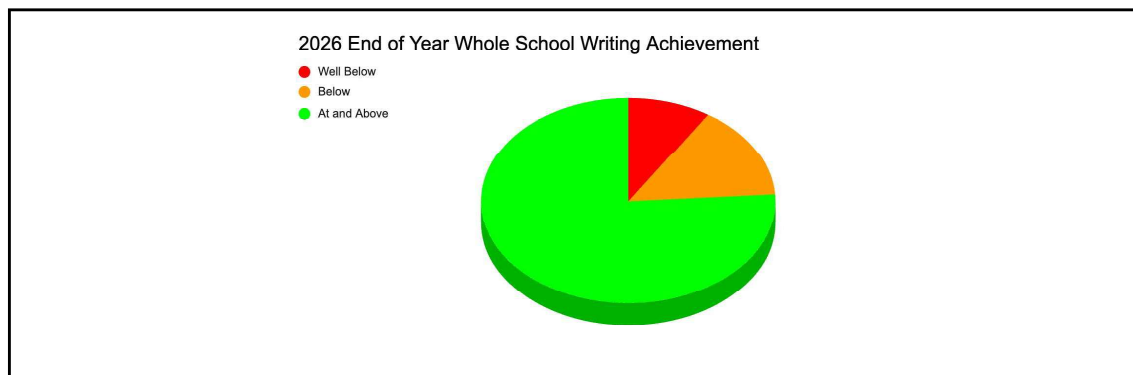
89% of **Other** students are achieving at or above their EOY expected curriculum level in reading. 11% are achieving below, and 0% are achieving well below their expected curriculum level.

Year 7 variability remains a pattern, consistent with students entering from multiple feeder schools with diverse literacy backgrounds and assessment tools. The early orientation phase and relationship-building period affect the initial rate of shift, explaining the continued clustering in 3A–4B.

Teachers' growing confidence with AFL has improved grouping precision, but sustained focus is still needed on tiered feedback and targeted comprehension instruction.

Pacific learners, while progressing, remain underrepresented in the Above bands, reinforcing the need for continued scaffolding and targeted extension.

Writing



Whole School Data 635 students	Well Below	Below	At & Above
Writing	58 Students = 9%	94 Students = 15%	344 Students = 76%

What did we do?

Strong end-of-year performance, with nearly 80% making 2 sublevel progressions despite the lowest entry achievement results. This demonstrates the cumulative impact of the BIS writing model and Writer's Toolbox implementation.

Teacher capability continues to grow, supported by Writer's Toolbox Academy modules, collaborative moderation, team-led exemplars, and explicit modelling routines.

Students are increasingly using feedback cycles (model drafts, success criteria, peer conferencing), reinforcing the mid-year AFL focus.

What happened?

79.5% of **all** students have made 2 or more sublevel progressions between terms 1 and 4 in writing. 17.5%, equating to 111 students, have made 1 sublevel progression. We exceeded our target by 4.5%. 97% of students made progress overall.

46% of **Asian** students are achieving at or above their EOY expected curriculum level in writing. 31% are achieving below, and 23% are achieving well below their expected curriculum level.

50.5% of **European** students are achieving at or above their EOY expected curriculum level in writing. 44% are achieving below, and 5.5% are achieving well below their expected curriculum level.

28% of **MELAA** students are achieving at or above their EOY expected curriculum level in writing. 48% are achieving below, and 24% are achieving well below their expected curriculum level.

Combined, 78.5% of **Māori/Pacific Peoples** have progressed 2 or more sublevels in writing. 20%, equating to 12 students, have made 1 sublevel progression. We exceeded our target by 8.5%

29% of **Māori** students are achieving at or above their EOY expected curriculum level in writing. 62% are achieving below, and 9% are achieving well below their expected curriculum level.

20% of **Pacific People** students are achieving at or above their EOY expected curriculum level in writing 60% are achieving below, and 20% are achieving well below their expected curriculum level.

89% of **Other** students are achieving at or above their EOY expected curriculum level in writing. 0% are achieving below, and 11% are achieving well below their expected curriculum level.

Writing remains the most variable curriculum area, with the largest proportion of "0-shift" students across the year, consistent with mid-year findings. The use of the PAT Writing Assessment in 2026 will provide valuable summative data to assist in progress tracking and reduce subjective determinations.

Year 7 students require more time to orient to BIS expectations, understand the writing process, and settle into routines of feedback, planning, and revision. Their spread across 3B–3P reflects the diversity of prior writing instruction across feeder schools.

Equity gaps remain most pronounced in Writing, particularly for Māori and Pacific boys.

While teacher practice has improved significantly, the next step is deepening consistency in sentence craft, vocabulary instruction, and purposeful writing tasks, especially in Year 7.

Continued emphasis on explicit modelling, exemplar unpacking, and tiered scaffolds will help accelerate the transition from Below → At → Above.

Next Steps

Strengthening Assessment Coherence

- Rebuild triangulation systems to ensure OTJs integrate:
 - formative assessment
 - newly released progress descriptor tracking
 - summative tools (PAT, e-asTTle)
- Deliver PLD on understanding and applying Progress Markers & Descriptors for Reading, Writing, and Maths.
- Develop BIS-aligned scope & sequence documents tied directly to the new descriptors, ensuring clarity about what progress looks like across the year.
- Refresh moderation processes to use descriptor-based evidence, strengthening reliability across teams.
- Align HERO milestones with updated curriculum and progress descriptors, ensuring coherence between planning, reporting, and OTJs.

Strengthening AFL Practices

- Embed AFL clarity practices:
 - learning intentions linked to descriptors
 - co-constructed success criteria
 - exemplars mapped to progress markers
- Deepen teachers' skills in effective questioning, feedback for improvement, and checking for understanding.

Strengthen alignment between AFL practices and Essential Practices, particularly:

- Explicit teaching
 - Modelling
 - Guided practice
 - Independent practice
 - Vocabulary and oral language routines
- The School Board continues to make provisions for a full-time enhancement teacher
 - Incremental local curriculum induction for new staff in maths and literacy based on individual needs and capabilities
 - Growing expertise and collaborative opportunities
 - Identify and develop Middle and Curriculum Leaders
 - Teachers are working towards understanding and knowing the language and learning indicators of the new curriculum



Belmont Intermediate School
Leading Excellence in Intermediate School Education

188 Lake Road | Takapuna | Auckland 0622
 09 489 4878 | office@belmontint.school.nz | www.belmontint.school.nz

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Yes, a primary objective of the Belmont Intermediate School board is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 (s. 127) and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1).</p> <p>The board regularly reviews how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation.</p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>The Belmont Intermediate School Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.</p> <p>To achieve this, the board:</p> <ul style="list-style-type: none"> ● appoints a member to be the EEO officer – this role may be taken by the principal ● shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development ● selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude ● recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups ● ensures that employment and personnel practices are fair and free of any bias.

How do you practise impartial selection of suitably qualified persons for appointment?	The Belmont Intermediate School Appointment Procedure sets down the process to be followed to ensure that the important principles of transparency and fairness are maintained during any appointment process.
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	The Board are working towards their obligations to the treaty.
How have you enhanced the abilities of individual employees?	Belmont Intermediate School provides equitable opportunities for professional development (PD) to meet identified needs. The board is committed to ensuring all staff participate in ongoing, pertinent professional development that is related to the school's strategic goals and enhances the ability of individual employees.
How are you recognising the employment requirements of women?	Through the Belmont Intermediate School Equal Employment Opportunities policy, the Board recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups, including women.
How are you recognising the employment requirements of persons with disabilities?	As above, through the Belmont Intermediate School Equal Employment Opportunities policy, the Board recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups, including people with disabilities.

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

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



**BELMONT INTERMEDIATE SCHOOL
KIWISPORTS FUNDING REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

Kiwisports is a Government funding initiative to support students' participation in organised sports.

Funding received during the year – excluding GST	\$9,330.00
The funding was spent on providing opportunities for all students to participate sports, including, but not limited to, the following activities: Athletics Basketball Beach Volleyball Cross Country Cycling Football Frisbee Futsal Gymnastics Hockey Netball Orienteering Pickleball Rugby Spikeball Squash Swimming Tennis Table Tennis Tag/Rippa Rugby Touch Rugby Volleyball Water Polo	

BELMONT INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1225
Principal:	Nicholas Hill
School Address:	188 Lake Road, Belmont, Auckland 0622
School Postal Address:	188 Lake Road, Belmont, Auckland 0622
School Phone:	09 489 4878
School Email:	office@belmontint.school.nz
Accountant / Service Provider:	In House

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Kirsty McDonald	Presiding Member	Elected	Oct-26
Nicholas Hill	Principal ex Officio	Principal ex Officio	N/A
Robert McCaw	Parent Representative	Elected	Oct-26
Jenny Tyler	Parent Representative	Co-opted	May-28
Simon Porter	Parent Representative	Co-opted	May-28
Parvati Rotherham	Parent Representative	Elected	Aug-28
Weili Zhang	Parent Representative	Elected	Aug-28
Sean McAnally	Parent Representative	Elected	Aug-28
Tim Oldham	Staff Representative	Elected	Sept-28
Fleur Peacocke	Parent Representative	Elected	May-25
Joanna Maskell	Parent Representative	Elected	May-25
John Retimana	Community Representative	Co-opted	Mar-25

BELMONT INTERMEDIATE SCHOOL

Annual Financial Statements For the year ended 31 December 2025

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4	Statement of Financial Position
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BELMONT INTERMEDIATE SCHOOL

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.

Kirsty McDonald

Full Name of Presiding Member



Signature of Presiding Member

29/05/2026

Date

Nicholas Hill

Full Name of Principal



Signature of Principal

29/05/2026

Date

BELMONT INTERMEDIATE SCHOOL

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	8,830,922	8,955,958	8,611,645
Locally Raised Funds	3	1,361,175	1,249,296	1,123,504
Interest		50,248	39,000	71,625
Gain on Sale of Property, Plant and Equipment		100	-	820
Total Revenue		10,242,445	10,244,254	9,807,594
Expense				
Locally Raised Funds	3	434,252	492,952	366,266
Learning Resources	4	4,731,152	4,161,648	4,454,545
Administration	5	330,437	301,514	296,355
Interest		4,398	4,000	1,786
Property	6	4,751,329	5,353,601	4,648,832
Total Expense		10,251,568	10,313,715	9,767,784
Net Surplus / (Deficit) for the year		(9,123)	(69,461)	39,810
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(9,123)	(69,461)	39,810

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

BELMONT INTERMEDIATE SCHOOL

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,936,608	1,459,709	1,896,798
Total comprehensive revenue and expense for the year		(9,123)	(69,461)	39,810
Contribution - Furniture and Equipment Grant		92,965	-	-
Equity at 31 December		2,020,450	1,390,248	1,936,608
Accumulated comprehensive revenue and expense		2,020,450	1,390,248	1,936,608
Equity at 31 December		2,020,450	1,390,248	1,936,608

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.

BELMONT INTERMEDIATE SCHOOL

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	571,556	204,900	302,315
Accounts Receivable	8	407,329	235,000	350,379
GST Receivable		15,275	-	30,055
Prepayments		106,874	85,000	82,122
Inventories	9	-	60,000	64,309
Investments	10	800,619	750,000	750,000
Funds Receivable for Capital Works Projects	16	521,408	-	561,958
		2,423,061	1,334,900	2,141,138
Current Liabilities				
GST Payable		-	30,000	-
Accounts Payable	12	530,535	322,000	466,250
Revenue Received in Advance	13	496,408	278,860	565,656
Provision for Cyclical Maintenance	14	129,206	65,000	5,861
Finance Lease Liability	15	16,475	51,193	15,793
Funds held for Capital Works Projects	16	-	-	4,794
		1,172,624	747,053	1,058,354
Working Capital Surplus/(Deficit)		1,250,437	587,847	1,082,784
Non-current Assets				
Property, Plant and Equipment	11	1,079,615	989,102	1,140,367
		1,079,615	989,102	1,140,367
Non-current Liabilities				
Borrowings		-	-	-
Provision for Cyclical Maintenance	14	271,389	140,000	247,698
Finance Lease Liability	15	38,213	46,701	38,845
		309,602	186,701	286,543
Net Assets		2,020,450	1,390,248	1,936,608
Equity		2,020,450	1,390,248	1,936,608

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

BELMONT INTERMEDIATE SCHOOL

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		1,182,811	1,230,619	1,253,149
Locally Raised Funds		836,702	857,427	765,868
International Students		420,786	411,869	596,893
Goods and Services Tax (net)		14,780	-	(2,826)
Payments to Employees		(1,004,381)	(1,048,690)	(1,087,978)
Payments to Suppliers		(1,192,732)	(1,318,639)	(1,040,299)
Interest Paid		(4,398)	(4,000)	(1,786)
Interest Received		54,819	33,000	69,110
Net cash from/(to) Operating Activities		308,387	161,586	552,131
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		100	-	820
Purchase of Property Plant & Equipment (and Intangibles)		(109,778)	(10,000)	(89,164)
Purchase of Investments		(50,619)	(125,000)	(75,000)
Net cash from/(to) Investing Activities		(160,297)	(135,000)	(163,344)
Cash flows from Financing Activities				
Furniture and Equipment Grant		92,965	-	-
Finance Lease Payments		(7,570)	(86)	(19,624)
Funds Administered on Behalf of Other Parties		35,756	-	(464,508)
Net cash from/(to) Financing Activities		121,151	(86)	(484,132)
Net increase/(decrease) in cash and cash equivalents		269,241	26,500	(95,345)
Cash and cash equivalents at the beginning of the year	7	302,315	178,400	397,660
Cash and cash equivalents at the end of the year	7	571,556	204,900	302,315

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.

BELMONT INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Plant, Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Intangible Assets	3 years
Musical Instruments	10 years
Sports Equipment	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing val

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

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 the nature of the asset and the information available.

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

l) Accounts Payable

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

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international students, pre-payment of student activities and Intensive Wraparound Support grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of 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 8 to 14 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	1,284,222	1,161,158	1,244,675
Teachers' Salaries Grants	3,294,600	2,794,800	3,069,798
Use of Land and Buildings Grants	4,252,100	5,000,000	4,294,031
Other Government Grants	-	-	3,141
	<u>8,830,922</u>	<u>8,955,958</u>	<u>8,611,645</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	469,668	415,640	419,880
Fees for Extra Curricular Activities	124,055	166,000	123,613
Trading	80,904	59,506	62,619
Fundraising and Community Grants	50,285	45,000	46,205
Other Revenue	136,665	151,281	122,499
International Student Fees	499,598	411,869	348,688
	<u>1,361,175</u>	<u>1,249,296</u>	<u>1,123,504</u>
Expense			
Extra Curricular Activities Costs	120,646	166,000	122,280
Trading	97,690	56,980	60,942
Fundraising and Community Grant Costs	233	-	-
International Student - Employee Benefits - Salaries	143,775	162,493	158,340
International Student - Other Expenses	71,908	107,479	24,704
	<u>434,252</u>	<u>492,952</u>	<u>366,266</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>926,923</u>	<u>756,344</u>	<u>757,238</u>

Donations include an unconditional \$25,000 bequest from Peter Bryan Weir.

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	470,056	489,180	436,962
Information and Communication Technology	49,867	75,896	45,062
Employee Benefits - Salaries	3,932,299	3,376,672	3,714,893
Staff Development	87,551	55,000	62,917
Depreciation	186,833	156,900	191,040
Other Learning Resources	4,546	8,000	3,671
	<u>4,731,152</u>	<u>4,161,648</u>	<u>4,454,545</u>

5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	14,487	10,000	13,940
Board Fees and Expenses	21,472	15,680	12,495
Operating Leases	17,030	-	28,113
Legal Fees	4,471	2,000	4,042
Other Administration Expenses	14,366	13,190	12,673
Employee Benefits - Salaries	230,061	232,644	202,918
Insurance	28,550	28,000	22,174
	<u>330,437</u>	<u>301,514</u>	<u>296,355</u>

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	76,255	79,700	73,536
Cyclical Maintenance	147,036	65,000	68,788
Heat, Light and Water	110,302	55,500	65,867
Rates	-	120	-
Repairs and Maintenance	94,485	66,600	60,853
Use of Land and Buildings	4,252,100	5,000,000	4,294,031
Employee Benefits - Salaries	71,151	71,681	69,280
Other Property Expenses	-	15,000	16,477
	<u>4,751,329</u>	<u>5,353,601</u>	<u>4,648,832</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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	571,556	204,900	302,315
Cash and cash equivalents for Statement of Cash Flows	<u>571,556</u>	<u>204,900</u>	<u>302,315</u>

Of the \$571,556 Cash and Cash Equivalents \$496,408 is subject to restrictions for the following reasons:

- \$18,671 of unspent Ministry of Education Intensive Wraparound Support funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.
- \$447,800 of international student fees and homestay payments relating to the 2026 and 2027 school year have been collected by the school. This is included in Revenue in Advance in note 13.
- \$29,937 of receipts from students are held by the school for activities taking place in 2026. If these students do not attend the school in 2026 or the activities are cancelled, the funds will be subject to the school's refund policy. This is included in Revenue in Advance in note 13.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	75,453	-	28,597
Interest Receivable	11,287	15,000	15,858
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	320,589	220,000	305,924
	<u>407,329</u>	<u>235,000</u>	<u>350,379</u>
Receivables from Exchange Transactions	86,740	15,000	44,455
Receivables from Non-Exchange Transactions	320,589	220,000	305,924
	<u>407,329</u>	<u>235,000</u>	<u>350,379</u>

9. Inventories

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	-	60,000	64,309
	<u>-</u>	<u>60,000</u>	<u>64,309</u>

10. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	800,619	750,000	750,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>800,619</u>	<u>750,000</u>	<u>750,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land and Buildings	234,857	44,917	-	-	(24,252)	255,522
Plant, Furniture and Equipment	759,808	33,439	-	-	(93,873)	699,374
Information and Communication Technology	74,198	16,791	-	-	(48,275)	42,714
Intangible Assets	-	-	-	-	-	-
Musical Instruments	7,575	-	-	-	(1,095)	6,480
Sports Equipment	1	14,567	-	-	(243)	14,325
Leased Assets	53,922	16,303	-	-	(17,844)	52,381
Library Resources	10,006	64	-	-	(1,251)	8,819
	<u>1,140,367</u>	<u>126,081</u>	<u>-</u>	<u>-</u>	<u>(186,833)</u>	<u>1,079,615</u>

The net carrying value of Information and Communication Technology held under a finance lease is \$52,381 (2024: \$53,922)

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
	\$	\$	\$	\$	\$	\$
Land and Buildings	620,536	(365,014)	255,522	575,619	(340,762)	234,857
Plant, Furniture and Equipment	1,734,917	(1,035,543)	699,374	1,701,477	(941,669)	759,808
Information and Communication Technology	485,250	(442,536)	42,714	468,460	(394,262)	74,198
Intangible Assets	25,395	(25,395)	-	25,395	(25,395)	-
Musical Instruments	32,540	(26,060)	6,480	32,540	(24,965)	7,575
Sports Equipment	22,660	(8,335)	14,325	8,093	(8,092)	1
Leased Assets	72,462	(20,081)	52,381	65,343	(11,421)	53,922
Library Resources	98,727	(89,908)	8,819	98,663	(88,657)	10,006
	<u>3,092,487</u>	<u>(2,012,872)</u>	<u>1,079,615</u>	<u>2,975,590</u>	<u>(1,835,223)</u>	<u>1,140,367</u>

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	122,137	30,000	71,603
Accruals	7,183	12,000	6,840
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	382,947	250,000	373,185
Employee Entitlements - Leave Accrual	18,268	30,000	14,622
	<u>530,535</u>	<u>322,000</u>	<u>466,250</u>
Payables for Exchange Transactions	530,535	322,000	466,250
	<u>530,535</u>	<u>322,000</u>	<u>466,250</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	12,417
International Student Fees in Advance (including Homestay Fees)	447,800	270,860	526,612
Other revenue in Advance	48,608	8,000	26,627
	<u>496,408</u>	<u>278,860</u>	<u>565,656</u>

14. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	253,559	131,000	184,771
Increase/(decrease) to the Provision During the Year	147,036	65,000	68,788
Use of the Provision During the Year	-	9,000	
Provision at the End of the Year	<u>400,595</u>	<u>205,000</u>	<u>253,559</u>
Cyclical Maintenance - Current	129,206	65,000	5,861
Cyclical Maintenance - Non current	271,389	140,000	247,698
	<u>400,595</u>	<u>205,000</u>	<u>253,559</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 10 Year Property plan.

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 (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	11,960	15,000	11,334
Later than One Year	24,492	45,000	22,762
Future Finance Charges	18,236	37,894	20,542
	<u>54,688</u>	<u>97,894</u>	<u>54,638</u>
Represented by			
Finance lease liability - Current	16,475	51,193	15,793
Finance lease liability - Non current	38,213	46,701	38,845
	<u>54,688</u>	<u>97,894</u>	<u>54,638</u>

16. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
238665 -5YA - AMS Combined Roofing and ILE Block 5 Upgrade	(538,444)	-	(10,450)	43,639	(505,254)
238663 - 5YA - Drainage	(17,055)	-	-	1,277	(15,778)
238662 - A Electrical/PA/Fire/Security	(2,985)	-	-	2,985	-
230998 - 5YA Heat Pump Replacement	(2,703)	-	-	2,703	-
225997 - Modular Classroom - Room 22	3,740	-	-	(3,739)	-
229072 - SIP - 2021 Kiln	1,054	-	-	(1,054)	-
240969 - 2023 Emergency Response - Flood and Storm	(771)	771	-	-	-
256447 - 5: Steel Beams Refurbishment	-	-	(376)	-	(376)
Totals	(557,164)	771	(10,826)	45,812	(521,410)

Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

(521,408)

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This has resulted in a board-owned asset that is recognised in note 11.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
238665 -5YA - AMS Combined Roofing and ILE Block 5	(6,185)	750,000	(1,282,259)	-	(538,444)
238663 - 5YA - Drainage	(17,055)	-	-	-	(17,055)
238662 - A Electrical/PA/Fire/Security	(13,403)	10,418	-	-	(2,985)
230998 - 5YA Heat Pump Replacement	(2,703)	-	-	-	(2,703)
225997 - Modular Classroom - Room 22	3,740	-	-	-	3,740
229072 - SIP - 2021 Kiln	1,054	-	-	-	1,054
240969 - 2023 Emergency Response - Flood and Storm	(58,103)	57,332	-	-	(771)
Totals	(92,655)	817,750	(1,282,259)	-	(557,164)

Represented by:

Funds Held on Behalf of the Ministry of Education

4,794

Funds Receivable from the Ministry of Education

(561,958)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	4,085	2,725
<i>Leadership Team</i> Remuneration	551,954	558,975
Full-time equivalent members	4	4
Total key management personnel remuneration	556,039	561,700

There are **8** members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has a Property (2 members) committee that meets regularly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	170-180
Benefits and Other Emoluments	-	-
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	4.00
110-120	1.00	3.00
120-130	3.00	1.00
	13.00	8.00

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:

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$NIL (2024:\$37,883)

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

(b) Operating Commitments

As at 31 December 2025, the Board has entered into the following contracts:

(a) operating lease of 8 printers and CCTV

	2025 Actual \$	2024 Actual \$
No later than One Year	10,684	16,581
Later than One Year and No Later than Five Years	36,353	2,353
Later than Five Years	757	-
	47,794	18,934

The total lease payments incurred during the period were \$16,581 (2024: \$28,113).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	571,556	204,900	302,315
Receivables	407,329	235,000	350,379
Investments - Term Deposits	800,619	750,000	750,000
Total financial assets measured at amortised cost	1,779,504	1,189,900	1,402,694

Financial liabilities measured at amortised cost

Payables	530,535	322,000	466,250
Finance Leases	54,688	97,894	54,638
Total financial liabilities measured at amortised cost	585,223	419,894	520,888

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 BELMONT INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Belmont Intermediate School (the School). The Auditor-General has appointed me, Bruno Dente, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 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.

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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

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.

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 that reads "Bruno Dente".

Bruno Dente
Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand