

MOUNTAINVIEW HIGH SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	359
Principal:	Kenny Diamond
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

MOUNTAINVIEW HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Mountainview High School

Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

Full Name of Presiding Member

Jenny Carter-Bolitho

Signature of Presiding Member

Full Name of Principal

Kenneth Diamond

Signature of Principal

Date: 21st May 2025

Date: 21st May 2025

Mountainview High School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Jenny Carter-Bolitho	Presiding Member	Elected	Aug 2025
Kenny Diamond	Principal	ex Officio	
Damian James	Parent Representative	Elected	Aug 2025
Nikki Geddis	Parent Representative	Elected	Aug 2025
Claire Hargest	Parent Representative	Elected	Aug 2025
Jay Lovely	Parent Representative	Elected	Nov 2024
David Martin	Staff Representative	Elected	Mar 2024
Alex Weatherall	Staff Representative	Elected	Aug 2025
Ahmed Khalid	Student Representative	Elected	Oct 2025
In Attendance Nicki Stephenson	Board Secretary	Appointed	May 2024
Kirsty Swain	Board Secretary	Appointed May 2024	

Mountainview High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	8,798,686	9,075,024	8,648,850
Locally Raised Funds	3	459,348	373,413	471,673
Interest		82,799	79,681	75,120
Gain on Sale of Property, Plant and Equipment		12,479	-	-
Total Revenue		9,353,312	9,528,118	9,195,643
Expenses				
Locally Raised Funds	3	776,129	783,015	602,893
Learning Resources	4	5,905,050	6,245,670	6,326,470
Administration	5	451,282	415,552	385,871
Interest		9,110	5,422	5,081
Property	6	2,119,637	2,075,758	1,898,336
Other Expense	7	-	-	182,322
Loss on Disposal of Property, Plant and Equipment		-	-	2,254
Total Expense		9,261,208	9,525,417	9,403,227
Net Surplus / (Deficit) for the year		92,104	2,701	(207,584)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		92,104	2,701	(207,584)

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



Mountainview High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,353,820	1,353,820	1,451,580
Total comprehensive revenue and expense for the year		92,104	2,701	(207,584)
Contribution - Furniture and Equipment Grant		-	-	109,824
Equity at 31 December		1,445,924	1,356,521	1,353,820
Accumulated comprehensive revenue and expense		1,445,924	1,356,521	1,353,820
Equity at 31 December		1,445,924	1,356,521	1,353,820

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.



Mountainview High School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	1,376,584	1,593,335	1,420,199
Accounts Receivable	9	433,663	467,565	529,001
GST Receivable		70,973	18,026	18,026
Prepayments		31,886	44,494	44,494
Investments	10	-	300,000	300,000
Funds Receivable for Capital Works Projects	17	345,405	86,756	86,756
		2,258,511	2,510,176	2,398,476
Current Liabilities				
Accounts Payable	12	893,721	802,816	802,816
Revenue Received in Advance	13	245,351	128,009	128,009
Provision for Cyclical Maintenance	14	103,500	168,410	168,410
Finance Lease Liability	15	43,535	24,722	24,722
Funds held in Trust	16	4,302	4,384	4,384
Funds held for Capital Works Projects	17	7,405	440,977	440,977
		1,297,814	1,569,318	1,569,318
Working Capital Surplus		960,697	940,858	829,158
Non-current Assets				
Property, Plant and Equipment	11	783,559	617,150	822,149
		783,559	617,150	822,149
Non-current Liabilities				
Provision for Cyclical Maintenance	14	261,610	175,817	271,817
Finance Lease Liability	15	36,722	25,670	25,670
		298,332	201,487	297,487
Net Assets		1,445,924	1,356,521	1,353,820
Equity		1,445,924	1,356,521	1,353,820

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



Mountainview High School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,126,640	3,151,732	2,617,048
Locally Raised Funds		276,136	227,418	435,227
International Students		329,919	145,995	90,323
Goods and Services Tax (net)		(52,947)	-	17,276
Payments to Employees		(1,536,446)	(1,593,883)	(1,648,455)
Payments to Suppliers		(1,477,928)	(1,832,385)	(1,618,841)
Interest Paid		(9,110)	(5,422)	(5,081)
Interest Received		90,601	79,681	67,612
				-
Net cash from/(to) Operating Activities		746,865	173,136	(44,891)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		12,479	-	-
Purchase of Property Plant & Equipment		(109,107)	-	(331,975)
Purchase of Investments		-	-	(300,000)
Proceeds from Sale of Investments		300,000	-	-
Net cash (to)/from Investing Activities		203,372	-	(631,975)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	109,824
Finance Lease Payments		(30,166)	-	(29,277)
Funds Administered on Behalf of Other Parties		(963,686)	-	562,120
Net cash (to)/from Financing Activities		(993,852)	-	642,667
Net (decrease)/increase in cash and cash equivalents		(43,615)	173,136	(34,199)
Cash and cash equivalents at the beginning of the year	8	1,420,199	1,420,199	1,454,398
Cash and cash equivalents at the end of the year	8	1,376,584	1,593,335	1,420,199

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.



Mountainview High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 expenditure 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

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

1.3. 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 to which they relate. 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 to which 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 recognised as 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.

1.4. 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.



1.5. 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.

1.6. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and bank balances. The carrying amount of cash and cash equivalents represent fair value.

1.7. 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.

1.8. 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 not trivial.

1.9. 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
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



1.10. 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 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

1.11. 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.

1.12. 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, 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.

1.13. Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

1.14. 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.



1.15. 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.

1.16. 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.

1.17. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.18. 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.

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

1.19. 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures

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

1.21. Services received in-kind

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



2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	2,982,618	2,994,921	2,581,529
Teachers' Salaries Grants	4,285,004	4,625,281	4,625,281
Use of Land and Buildings Grants	1,446,125	1,369,882	1,369,882
Other Government Grants	84,939	84,940	72,158
	<u>8,798,686</u>	<u>9,075,024</u>	<u>8,648,850</u>

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations and Bequests	38,477	27,309	27,068
Fees for Extra Curricular Activities	103,548	55,595	-
Trading	139	-	26
Fundraising and Community Grants	14,000	14,000	12,725
Other Revenue	105,540	106,805	353,768
Transport Revenue	8,852	23,709	23,709
International Student Fees	188,792	145,995	54,377
	<u>459,348</u>	<u>373,413</u>	<u>471,673</u>
Expenses			
Extra Curricular Activities Costs	97,926	74,939	94,588
Trading	497,269	539,027	401,665
Fundraising and Community Grant Costs	5,303	2,259	-
Other Locally Raised Funds Expenditure	8,908	9,797	33,411
International Student - Employee Benefit - Salaries	78,275	78,059	17,863
International Student - Other Expenses	88,448	78,934	55,366
	<u>776,129</u>	<u>783,015</u>	<u>602,893</u>
<i>(Deficit) for the year Locally raised funds</i>	<u>(316,781)</u>	<u>(409,602)</u>	<u>(131,220)</u>

During the year ended December 2024, the Director of International Students and the Principal travelled to Thailand, and the Director of International Students travelled to Japan and Hong Kong at a cost of \$35,000 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	354,572	375,780	347,036
Employee Benefits - Salaries	5,301,614	5,620,726	5,757,530
Other Learning Resources	4,617	16,698	9,752
Staff Development	23,941	27,468	20,645
Depreciation	220,306	204,998	191,507
	<u>5,905,050</u>	<u>6,245,670</u>	<u>6,326,470</u>



5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	14,400	9,015	8,700
Board Fees and Expenses	28,862	21,258	33,065
Operating Leases	-	2,232	-
Other Administration Expenses	193,825	180,248	136,158
Employee Benefits - Salaries	188,157	179,979	187,943
Insurance	21,229	18,011	16,229
Service Providers, Contractors and Consultancy	4,809	4,809	3,776
	<u>451,282</u>	<u>415,552</u>	<u>385,871</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	77,216	84,000	1,490
Adjustment to the Provision- Other Adjustments	(39,174)	-	-
Heat, Light and Water	134,219	130,181	104,250
Rates	8,644	8,490	8,750
Repairs and Maintenance	71,086	67,901	37,213
Use of Land and Buildings	1,446,125	1,369,882	1,369,882
Other Property Expenses	89,398	85,339	82,894
Employee Benefits - Salaries	332,123	329,965	293,857
	<u>2,119,637</u>	<u>2,075,758</u>	<u>1,898,336</u>

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

7. Other Expense

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Impairment of Property, Plant and Equipment	-	-	91,692
Impairment (Other)	-	-	90,630
	<u>-</u>	<u>-</u>	<u>182,322</u>

8. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	1,376,584	1,593,335	1,420,199
Cash and Cash Equivalents for Statement of Cash Flows	<u>1,376,584</u>	<u>1,593,335</u>	<u>1,420,199</u>

Of the \$1,376,584 Cash and Cash Equivalents, \$7,405 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$1,376,584 Cash and Cash Equivalents, \$14,133 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the \$1,376,584 Cash and Cash Equivalents, \$231,218 of International Student Fees in advance is held by the School, as disclosed in note 13.

Of the \$1,376,584 Cash and Cash Equivalents, \$4,302 of Funds Held in Trust is held by the School, as disclosed in note 16.



9. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	9,153	24,169	24,169
Receivables from the Ministry of Education	15,018	33,333	33,333
Interest Receivable	-	7,802	7,802
Banking Staffing Underuse	-	10,435	71,871
Teacher Salaries Grant Receivable	409,492	391,826	391,826
	<u>433,663</u>	<u>467,565</u>	<u>529,001</u>
Receivables from Exchange Transactions	9,153	31,971	31,971
Receivables from Non-Exchange Transactions	424,510	435,594	497,030
	<u>433,663</u>	<u>467,565</u>	<u>529,001</u>

10. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	-	300,000	300,000
Total Investments	<u>-</u>	<u>300,000</u>	<u>300,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	3,101	7,386	-	-	(1,113)	9,374
Furniture and Equipment	329,585	68,759	(4,449)	-	(48,230)	345,665
Information and Communication Technology	292,006	42,574	-	-	(100,381)	234,199
Motor Vehicles	116,833	-	(11,759)	-	(21,415)	83,659
Leased Assets	53,573	72,609	-	-	(44,961)	81,221
Library Resources	27,051	7,122	(526)	-	(4,206)	29,441
Balance at 31 December 2024	<u>822,149</u>	<u>198,450</u>	<u>(16,734)</u>	<u>-</u>	<u>(220,306)</u>	<u>783,559</u>

The net carrying value of furniture and equipment held under a finance lease is \$81,221 (2023: \$53,573)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	24,670	(15,296)	9,374	17,284	(14,183)	3,101
Furniture and Equipment	908,157	(562,492)	345,665	853,773	(524,188)	329,585
Information and Communication Technology	725,749	(491,550)	234,199	683,174	(391,168)	292,006
Motor Vehicles	187,287	(103,628)	83,659	215,469	(98,636)	116,833
Leased Assets	132,351	(51,130)	81,221	132,759	(79,186)	53,573
Library Resources	74,303	(44,862)	29,441	68,513	(41,462)	27,051
Balance at 31 December	<u>2,052,517</u>	<u>(1,268,958)</u>	<u>783,559</u>	<u>1,970,972</u>	<u>(1,148,823)</u>	<u>822,149</u>



12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	229,972	202,665	202,665
Accruals	13,400	45,517	45,517
Employee Entitlements - Salaries	557,624	446,503	446,503
Employee Entitlements - Leave Accrual	92,725	108,131	108,131
	<u>893,721</u>	<u>802,816</u>	<u>802,816</u>
Payables for Exchange Transactions	893,721	802,816	802,816
	<u>893,721</u>	<u>802,816</u>	<u>802,816</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	14,349	14,349
International Student Fees in Advance	231,218	90,091	90,091
Other Revenue in Advance	14,133	23,569	23,569
	<u>245,351</u>	<u>128,009</u>	<u>128,009</u>

14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	440,227	440,227	481,588
Increase to the Provision During the Year	77,216	84,000	79,408
Use of the Provision During the Year	(113,159)	(180,000)	(42,851)
Other Adjustments	(39,174)	-	(77,918)
Provision at the End of the Year	<u>365,110</u>	<u>344,227</u>	<u>440,227</u>
Cyclical Maintenance - Current	103,500	168,410	168,410
Cyclical Maintenance - Non current	261,610	175,817	271,817
	<u>365,110</u>	<u>344,227</u>	<u>440,227</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.



15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	49,718	27,662	27,662
Later than One Year	39,284	27,108	27,108
Future Finance Charges	(8,745)	(4,378)	(4,378)
	<u>80,257</u>	<u>50,392</u>	<u>50,392</u>
Represented by:			
Finance lease liability - Current	43,535	24,722	24,722
Finance lease liability - Non-current	36,722	25,670	25,670
	<u>80,257</u>	<u>50,392</u>	<u>50,392</u>

16. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	4,302	4,384	4,384
	<u>4,302</u>	<u>4,384</u>	<u>4,384</u>

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

17. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Boiler Refurbishment - 216632	(27,744)	-	2,775	24,969	-
Watermain Upgrade -234208	172,181	243,233	(451,386)	-	(35,972)
Toilets Upgrade - 233450	65,989	88,559	(154,548)	-	-
Accessibility Project 1 -240785	202,807	67,576	(270,383)	-	-
Accessibility Project 2	(20,003)	-	-	20,003	-
Gym Changing Rooms	(36,809)	500,000	(609,316)	(20,003)	(166,128)
Fire Damage	(2,200)	-	-	2,200	-
Block AM Floor Coverings -246677	-	68,400	(60,995)	-	7,405
Toilets Upgrade & Misc Projects	-	-	(116,136)	(27,169)	(143,305)
Totals	<u>354,221</u>	<u>967,768</u>	<u>(1,659,989)</u>	<u>-</u>	<u>(338,000)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	7,405
Funds Receivable from the Ministry of Education	(345,405)



2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Boiler Refurbishment - 216632	(177,056)	189,127	(39,815)	-	(27,744)
SIP Maori Studies Wharenuī alterations - 221766	(46,402)	45,911	-	491	-
Watermain Upgrade -234208	52,295	250,000	(130,114)	-	172,181
Toilets Upgrade - 233450	96,864	324,611	(355,486)	-	65,989
Accessibility Project 1 -240785	-	248,040	(45,233)	-	202,807
Accessibility Project 2	-	-	(20,003)	-	(20,003)
Gym Changing Rooms	-	-	(36,809)	-	(36,809)
Fire Damage	-	-	(2,200)	-	(2,200)
Totals	(74,299)	1,057,689	(629,660)	491	354,221

Represented by:

Funds Held on Behalf of the Ministry of Education	440,977
Funds Receivable from the Ministry of Education	(86,756)

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,925	4,605
<i>Leadership Team</i>		
Remuneration	706,840	578,802
Full-time equivalent members	5.00	4.00
Total key management personnel remuneration	711,765	583,407

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0



Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 -110	12.00	11.00
110 -120	5.00	9.00
120 - 130	3.00	2.00
130 - 140	1.00	2.00
	21.00	24.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	\$ -	\$ -
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$337,355 (2023:\$797,450) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Watermain Upgrade -234208	77,268
Changing Rooms and Accessibility Upgrade -248700	252,682
Block AM Floor Coverings -246677	7,405
Total	337,355

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

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)



23. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,376,584	1,593,335	1,420,199
Receivables	433,663	467,565	529,001
Investments - Term Deposits	-	300,000	300,000
Total Financial assets measured at amortised cost	<u>1,810,247</u>	<u>2,360,900</u>	<u>2,249,200</u>

Financial liabilities measured at amortised cost

Payables	893,721	802,816	802,816
Finance Leases	80,257	50,392	50,392
Total Financial liabilities measured at amortised Cost	<u>973,978</u>	<u>853,208</u>	<u>853,208</u>

24. Events After Balance Date

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

25. Comparatives

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MOUNTAINVIEW HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Mountainview High School (the School).
The Auditor-General has appointed me, Jane Jackman, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance Report, Good Employer Statement and Kiwisport Statement and Te Tiriti o Waitangi Statement, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Jane Jackman

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand



MOUNTAINVIEW
HIGH SCHOOL

ANNUAL REPORT 2024



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Board of Trustees

The Mountainview High School members of the board for the year ended 31st December 2024:

Name	Position	How Position Gained	Term Expires/Expired
Damian James	Presiding Member	Elected	Aug 25
Kenny Diamond	Principal	Ex Officio	
Nikki Geddis	Parent Representative	Elected	Aug 25
Claire Hargest	Parent Representative	Elected	Aug 25
Jay Lovely	Parent Representative	Elected	Nov 24
Jenny Bolitho	Parent Representative	Co-Opted	Aug 25
Ahmed Khalid	Student Representative	Elected	Oct 25
Alex Weatherall	Staff Representative	Elected	Aug 25
Kristy Swain	Board Secretary	In Attendance	

School Profile

Mountainview High School is a co-educational State School in Timaru, with a roll of 514 students.

Funding year level	Māori	Pacific	Asian	MELAA	Other	European/Pākehā	International students	Total
Year 09	16	0	3	1	0	76	0	84
Year 10	30	2	7	3	0	101	1	125
Year 11	24	1	6	2	2	87	0	118
Year 12	6	3	12	1	0	91	3	113
Year 13+	8	2	6	1	1	58	2	74
Total	84	8	34	8	3	413	6	514

The school has had an enrolment zone in place since mid 2023 and in that time the school roll has decreased by approximately 50 students. The Year 9 intake in 2024 was significantly smaller than previous years, and this correlates with the enrolment zone being in place.

Mountainview High School also has a specialist Learning Support Centre (Whare Ako) which is recognised as a special programme that caters for students with significant learning and physical disabilities. In 2024 there were 23 students enrolled in the Whare Ako (18 High ORS students and 5 Very High ORS students).

Since June 2024, Mountainview High School has also had a significant increase in former refugee students from Syria and other parts of the Middle East. The numbers of these students has increased from 1 in 2023 to 18 by the end of 2024. This shift is attributed to a combination of having multiple families move into the Mountainview High School enrolment zone, and a recognition of the school's inclusive culture and environment.

Property

Completed Building Projects

Over the course of 2024 a number of Building Projects were completed.

These included:

- Accessibility Project which provided universal access to all parts of the school. This project was started in 2023, but due to the size and scope of the project it has been completed over a number of sessions. The Project is due to be completed at the beginning of 2025.
- Gender neutral toilets project which refurbished some of our original toilet blocks. This project was completed on time and on budget at the beginning of 2024.
- Copper Waterpipes project. This project refreshed our original copper waterpipes and ensured they were safe for our students. Many of these pipes fed the water fountains and taps around the school.

Future Building Projects

Our primary works plan for 2025 include the refurbishment of one of our other original Toilet Blocks (Hiwi) which sustained some fire damage in 2023. We will also decommission another toilet block (Moana) as it is surplus to requirements and in a state of disrepair. The building will be redeveloped into a storage space for the Physical Education resources.

We will also complete some minor property works to our administration and our auditorium during 2025.

Issues

There were a number of issues that became apparent during 2024:

- Our roofing nails were starting to lift and need to be in desperate need of replacement. The recommendation is that we replace these with screws to stop this problem from reoccurring in the future.
- The butanol around the auditorium was perished and needs to be addressed before the roof has a major leak.
- Many areas of the paths and walkways are now starting to crack. We have patched many areas of the school, but this will become an issue as the school continues to age.

NZQA

NZQA Moderation Report

Our overall results for our National External Moderation concluded that Mountainview High School meets the majority of the national external moderation requirements for 2024.

Our external moderation results show that overall our school's assurance processes are delivering variable assessment quality based on the sample submitted.

Issues/Concerns

Due to the new Level 1 standards being assessed nationally for the first time our moderation report was solely focussed on NCEA Level 1. We had several variable standards that were not yet consistent, but this seems – from anecdotal evidence – to be similar to many schools around the country as we adapt to the new standards.

Mountainview High School is due for our regular “Managing National Assessment” review in 2025. As yet, we are unsure of the exact date of this review.

National Education and Learning Priorities

Learners at the Centre

Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying

- We developed a Pastoral Curriculum to reinforce our Te Awa values which include Manaaki and Whānaungatanga.
- We strengthened our R4L (PB4L) programme to ensure that we were acknowledging positive behaviour and reteaching less desirable behaviours.
- We have a set of regularly reviewed and distributed policies around that seek to eliminate racism and bullying.
- These policies as well as our concerns and complaints procedure is regularly available on our school website.

- We celebrated diversity through both our cultural groups and our SAGA (straight and Gay Alliance) committee who were both represented our school Student Executive Council.
- We openly celebrated diversity through a number of annual events, including Pride Week, whānau Challenges, and our Diversity Board in the centre of the school.
- Our Health Curriculum is based on the best practice outlined in the Relationships and Sexuality Education Guidelines (RSE) and is consulted on with our community as set out in our triannual review cycle.

Have high aspirations for every Ākonga and support these by partnering with their whānau and communities to design and deliver education

- We held regular Ako conferencing events to ensure that our student's whānau had a voice in the education of their rangatahi.
- We developed our Relationships Based Learning (RBL) Programme to ensure that we had a number of accredited coaches in our school. These coaches are now able to work in our school to ensure that our staff are moving towards being "North East" teachers.
- We ensured that our students had the opportunity to present and perform at both Manu Korero and Flava festival in 2024.
- We held hui to ensure that our student's whānau were informed and knowledgeable about NCEA and the changes in progress.
- We engaged with Kōia te Mātaurakato better understand how we could support our Māori students here at school.

Barrier Free Access

Reduce barriers to education for all

- We have completed the accessibility project to make every building in the school Universally Designed.
- We have improved our understanding of both UDL and differentiation through PLD alongside RTLB service, especially in relation to Level 1 and 2 learners.
- We have continued to fund devices to ensure that every student has access to technology.
- We do not charge costs for any curriculum related school trips, or learning materials.

Ensure every Ākonga gains sound foundation skills, including language, literacy and numeracy.

- We have created a Literacy and Numeracy Coordinator position to oversee these areas in an across school approach.
- We have explored how Literacy and Numeracy skills can be developed across the school and audited each learning area.
- We have provided and supported CAA to be completed in both English and Te reo Māori.

- We have worked with RTLB services to build teachers understanding of how Literacy and Numeracy is developed in their learning area.

Quality Teaching and Leadership

Meaningfully incorporate Te reo Māori and Tikanga Māori

- We have worked with kōia te Mātaurakato to gain a an authentic understanding of Tikanga and and how we can all be Tangata Tiriti.
- We have developed a school celebratory event to ensure we recognise the cultural significance of Matariki at school.
- Our departments have begun to redesign many learning experiences so that they incorporate local Purakau.
- We have continued to build our Te reo Māori and Tea o Haka courses in Years 9-13.

Develop Staff

- We have continued to embed RBL coaching and mentoring as a primary mechanism to improve teaching practice.
- We have an Annual Growth Cycle plan for each staff member to ensure they are working on goals to improve their practice.
- We facilitated regular PLD aimed at developing teachers knowledge and understandings around Te reo Māori, Purakau, and tikanga in the classroom.
- Every staff member is encouraged to seek out and apply for their own Professional Development Opportunities which are inline with national, and local education priorities.

Future of Learning and Work

- We offer multiple opportunities for our students to participate on Gateway programmes as well as a range of other workplace experiences.
- We work with local business to understand their workforce needs and routinely bring these businesses in to speak with our students.
- We support learning areas to provide enriching learning experiences that will assist students in gaining meaningful employment.
- We offer regular career guidance through internal and external career counselling services.

Strategic Goals Review

Ako

Our Ako objectives this year were to embed both the RBL framework and SOLO taxonomy as a mechanism for framing learning in the classroom. We eventually required all departments to review their schemes of work and update them to reflect SOLO Taxonomy; this was well placed as many departments were in the process of reviewing their schemes to better reflect Te mataiaho. The process was largely successful, but ran into issues later in the year as many of the learning areas then had

their draft curriculums abandoned. As a result the schemes and unit have become messy, and although they are based on SOLO taxonomy, these may need to be changed in the near future as we find more information about the new curriculum documents.

Our RBL goal attempted to complete the RBL coaching accreditation process for our entire middle leadership team. This goal turned out to be over ambitious and several HOLAs did not quite make the accreditation goal in 2024. That being said, 2/3 of the HOLAs did gain accreditation and this has now put us in a good position to ensure that the remaining middle leaders will complete this process early in the 2025. The early feedback from the coaching sessions has been positive with many teachers stating they found the coaching process useful and making an improvement to their practice in the classroom.

Ora

Our Ora goal was to develop an Ako Curriculum Programme for the school. This programme was developed using My Mahi and the PB4L framework. The programme was well designed and always provided engaging learning tasks for our students. The vast majority of our students seemed to enjoy the Ako curriculum, but we did have 10%-15% of students who chose not to engage. Our goal for 2025 is to better understand why those students did not engage in the programme and to support them by making changes, where needed, so that they can engage.

We also moved our R4L (PB4L) framework onto a digital platform in 2024. This provided our staff with a digital platform to access our R4L resource bank. While many of our staff have enjoyed this change, some of the them have stated they find the website difficult to navigate and prefer the ease of a paper resource. This is something we will reassess in the 2025.

Tūhononga

We have worked throughout the year with Kōia te Matauraka to build awareness around Tiriti o Waitangi. We also increased our exposure with the local Primary Schools through the school production and student participation in a number of peer support programmes.

In the local community, we also launched the Student Volunteer Army who support Te Aitarakihi with the Mara Kai programme. This was carried by a small number of students from our senior school and our Whare Ako. This initiative was also supported by the local community businesses who donated good and money to support the running of the programme.

Looking towards 2025, We need to continue to build our relationships with both arowhenua and Te Aitarakihi. Our SVA programme also needs to be nurtured to ensure that the good work by the 2024 cohort is not forgotten and wasted.

Whakataetae

In 2024 Sport moved forward at MVHS with more teams participating in a wide range of sporting activities. We had an additional 2 teams at the winter sports tournament and a

range of successes across the year. The highlights of the school sporting year included winning the under 18 Boys' Football Competition and finishing 3rd at the NZ Small Schools Basketball Competition.

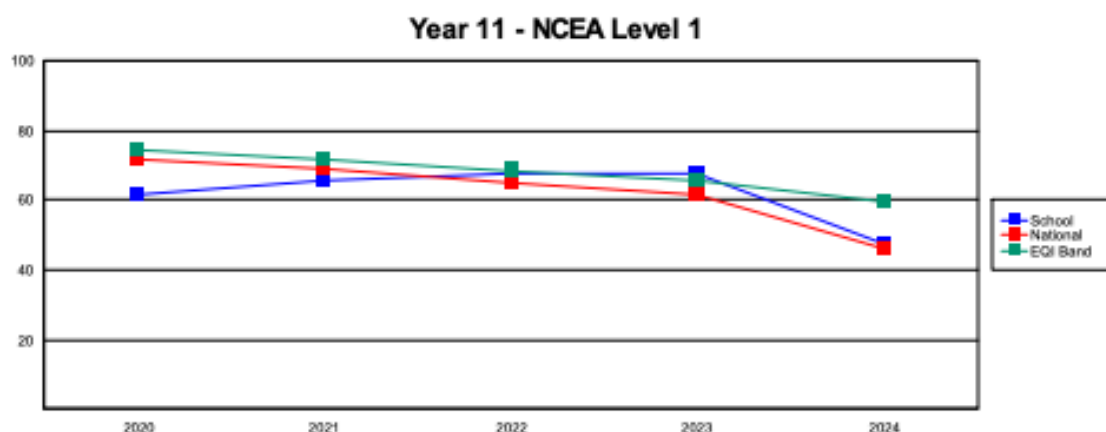
We saw increases in small and individual sports such as Small Bore Rifle Shooting and Badminton, while still maintaining our numbers at the more traditional school sports (Netball, Football). We were able to enter a team in the mixed Hockey tournament this year, and despite finishing without a win, the team is encouraged to grow and compete again in 2025.

In 2025, we need to begin to look at how we might improve our sporting numbers and attract students from school with a much richer sporting culture. We need to develop sports as part of our inclusive culture, and this may mean creating more opportunities in sports where we have traditionally not been competitive.

NCEA Results

In 2024, we saw a general trend of

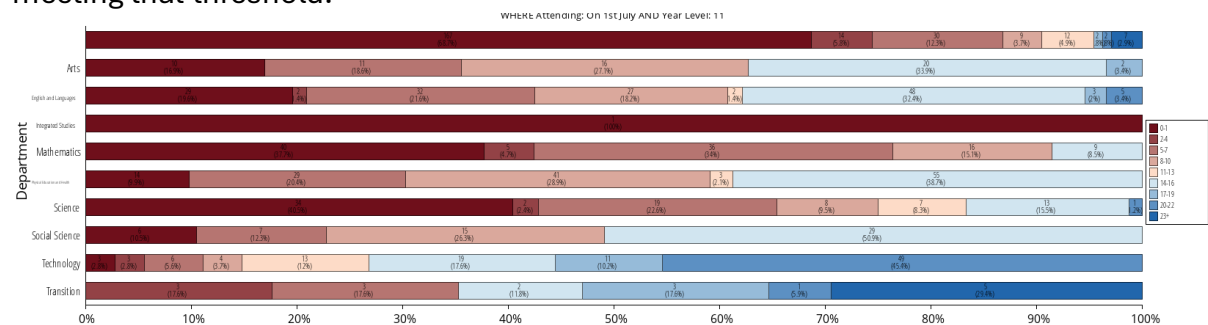
NCEA Level 1



NCEA Level 1 results dropped by 20% in 2024. This is largely made up by students who had enough Level 1 Credits but did not have the Literacy and/or Numeracy requirements. This accounted for 30 students in 2024. Taking into account our students from the Whare Ako and our recent former refugee students, we have 14 students who needed to pass the CAAs or equivalent in order to pass their certificate. While we are below the equity index average, it is worth noting that we are at the upper end of that index band, and much closer to the next bracket.

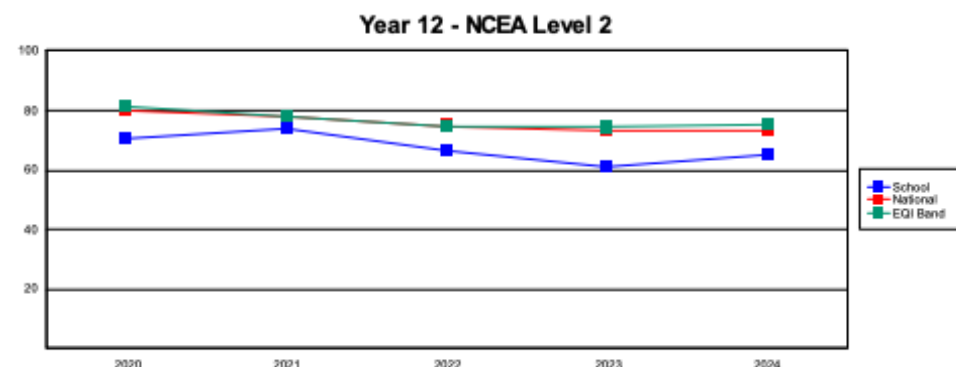
Up until 2024 our NCEA Level 1 results have been steady, showing a very small improvement year on year. If the students who have over 80 Credits but did not pass the CAAs were included, our Achievement rate would be 60%. We need to prioritise the development of Literacy and Numeracy in the Junio School if we wish to see progress in the Senior School.

Additionally, looking at the credit breakdown in Year 11. There is a disparity between the Learning Areas. Using the commonly accepted success benchmark of 14 Credits per subject, only Social Science, Technology, and Transition have over 50% success rates – Technology and Transition are both heavily Unit Standard based. This means, in a range of Learning Areas students are not generating the threshold achievement grades to bring success. Science and Mathematics are of particular concern with 16.2% and 8.5% meeting that threshold.



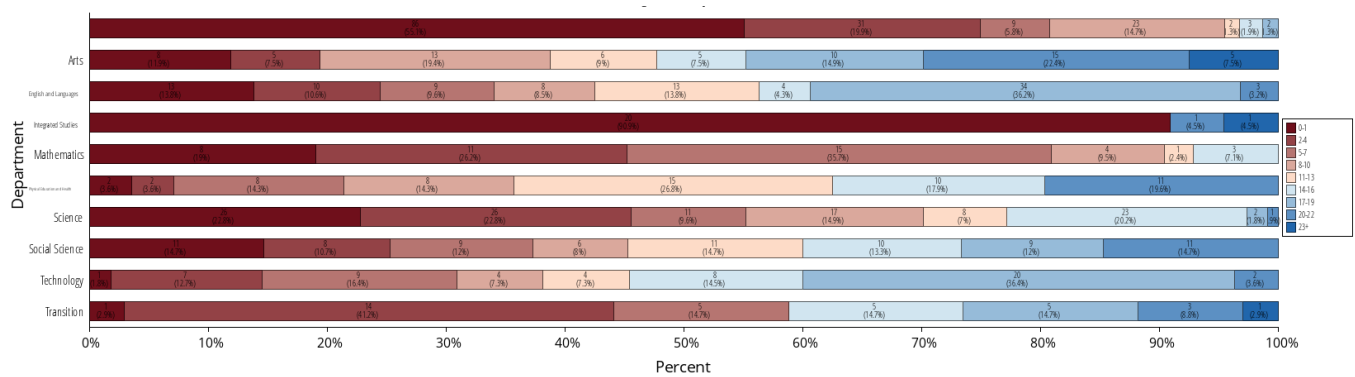
There is an imperative to improve these results, but for many subjects there is a heavy reliance on Literacy and Numeracy in order to achieve. The changes to NCEA Level 1 Achievement Standards will also necessitate a change in how we build courses in the future. Many of our students are having success in the Vocational, Technology, and Outdoor Education fields, so we need to look at how we accommodate more of these courses in our curriculum.

NCEA Level 2



NCEA Level 2 results showed a small increase on 2023 results 65.2% of students gaining their certificate. These statistics increase slightly if you account for both the students in Year 12 who did not gain their Literacy and Numeracy, and for students from our Whare Ako (Learning Support Centre) up to 72%. While small in number, the students who still do not have their Literacy and/or Numeracy is concerning because these students are at risk of disengaging from education without any formal qualification.

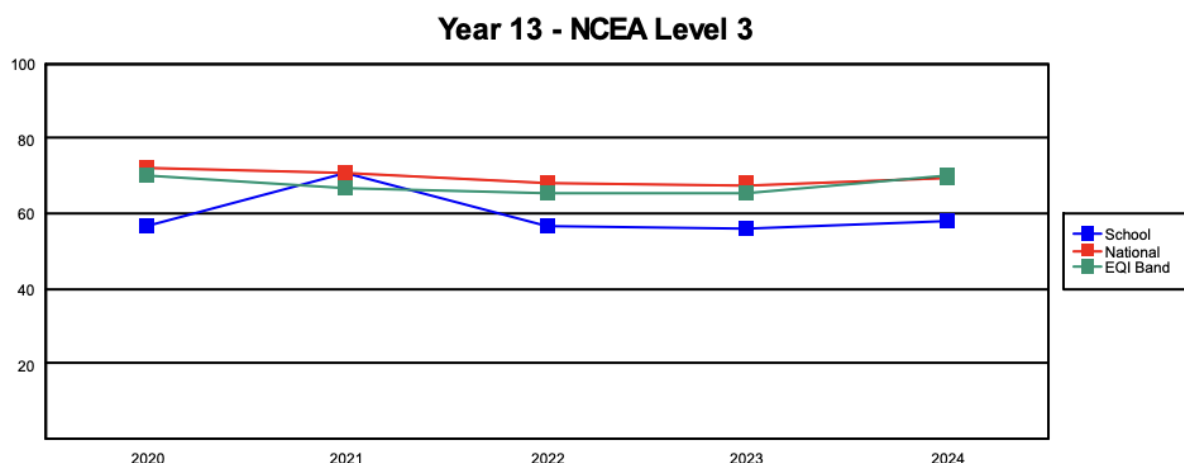
We also have a contingent of students whose current level of ability would indicate limited success at NCEA Level 2. We currently have only limited options for these students, and there is not enough to enable them to gain a meaningful qualification. We could address this in 2025 by looking at the development of a Foundation Studies Programme at Level 1 and 2.



Similar patterns emerge when examining the NCEA Level 2 data. Simply, there are far too many courses in which students gain fewer than 14 Credits. In big areas such as Science only 26 (22.9%) gained 14 or more Credits, and for some students that was across 2 or 3 Science areas. In Mathematics the number of students with 14 or more Credits is only 7.1% (3 students). Only Technology and the Arts manage to ensure over 50% of their students make that Credit threshold, and these tend to be small in numbers. The areas where student achievement not meeting the threshold are currently being compensated by areas such as Social Science, Physical Education, and the Arts who have a number of students earning between 20-22 Credits. Effectively covers the short fall from other curriculum areas.

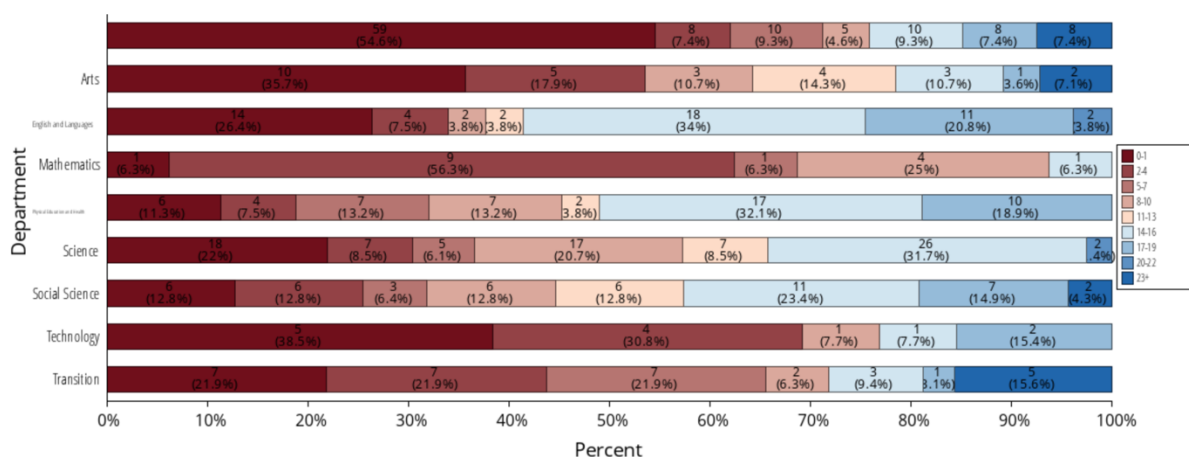
Many of the comments from the Learning Area AoV tend to focus on factors beyond the control of the classroom teacher, or school, for the low levels of Achievement, and these must be pushed aside as they are outside of our sphere of control. HOLAs are also aware that there is an imperative to improve these statistics and that many of the tools needed are readily available. SOLO taxonomy as a framework for growth and learning is being implemented school wide in the Junior school and this framework has benefits for Years 11-13 too. The RBL Coaching framework has been proven to improve outcomes for students and support teachers to improve teaching practices that promote engagement. What teachers do in the classroom matters, so we must continue to build the capability of our teachers through good pedagogy and strong relationships. With that in mind, it is essential that we continue to promote both SOLO and RBL as mechanisms for student and teacher growth.

NCEA Level 3



Level 3 results showed a minor increase in achievement from 2023 with Achievement up 2% to 57.7%. The barrier to improving those figures becomes clear when we examined the data. Many of the students who did not achieve NCEA Level 3 had left school by the end of the year. Student attrition between March and October as students moved into work, local tertiary, or simply left as they were not experiencing success stunts our NCEA statistics. While it is acceptable to have students leave for vocational and trade based training opportunities, we still have students leave due to general fatigue and disengagement with school.

Results do improve slightly once we take our Whare Ako students into account, rising to 63.7% achievement. A problem we face, however, is that we don't have great qualitative leaver data. This is an area we could look to improve in 2025. Course design is another consideration, as many of our Year 13 courses are still largely academic in nature and cater specifically to our students with a University pathway. This is clear when we look at the Learning Area specific data.

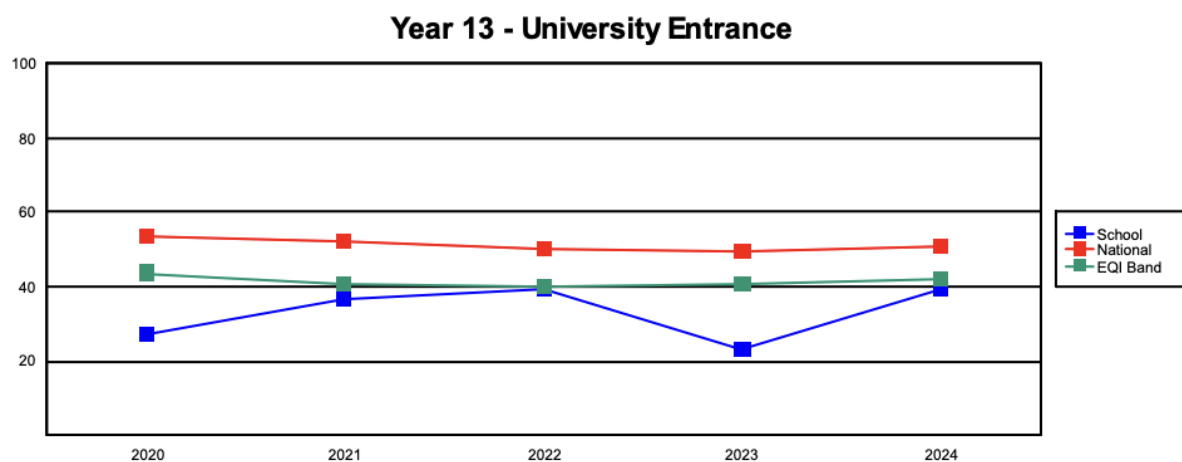


While we still see the low achievement level in Mathematics (similar to Level 1 and 2), we see an inverse in both Technology and Vocational Studies, with many students achieving well under the requisite 14 Credits. Many of these students left before the end of the year which resulted in low achievement results. While these students were in classes in other Learning Areas, they were largely concentrated in both Vocational Studies and Technology classes, hence the larger effect on the results in those areas.

For the most part, achievement rates in the traditional academic courses at Year 13 are great, but these courses largely serve students with a University pathway which accounts for only around 45% of our Year 13 students. We can address this by exploring more options for those students who are at risk of disengaging due to a lack of appropriate course options.

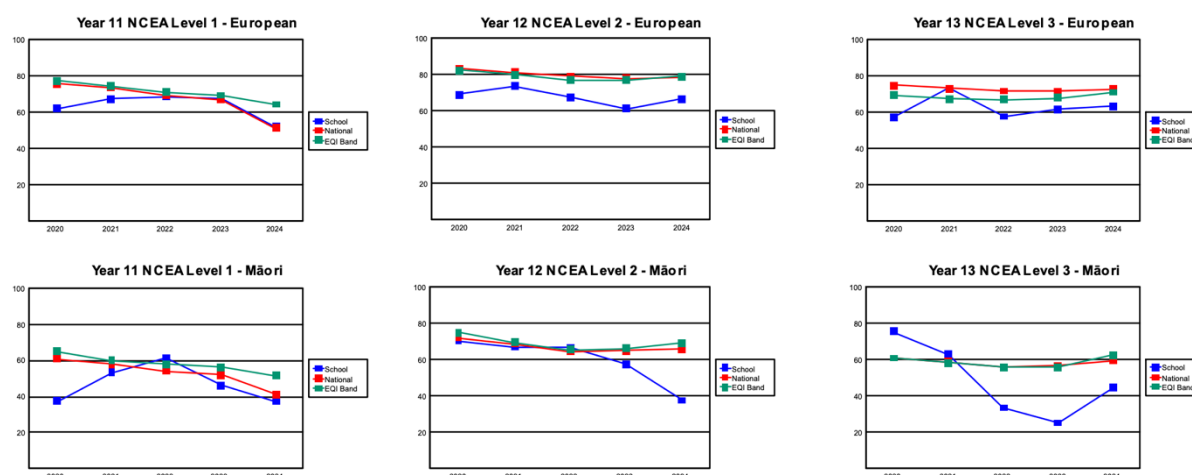
University Entrance

University Entrance data in 2024 shows an increase of 16.4% (39.4%). This is inline with the equity index average which, once taking our Whare ako students into account, is also relatively close to the other achievement statistics. The increase UE supports the idea that our Year 13 courses are catering for our students with an academic pathway, but perhaps we need options for those students whom might not see University as a next step.



When looking at the number of students who did achieve their UE, it is interesting that a substantial number of them gained it by combining Credits from related subject fields (Stats and Calc, Biology and Physics etc...). This is not necessarily negative, but it does cut down the number of UE approved options students have and indicates they may have achieved fewer than 14 Credits in each of those individual courses. At NCEA Level 3, where UE is concerned, it is not necessary to look at wide scale changes, simple course adjustments to suit the needs of each individual year group will yield positive results.

Māori Achievement



Unfortunately, after a period of relative growth in Māori Achievement 2024 continued to show a decline in results at Level 1 and 2. Level 3 results did show an improvement, but it is also worth mentioning that there are fewer students in Year 13 due to students leaving after Year 12. This further promotes the theory that students who are looking for a traditional academic pathway are well suited, but perhaps less so for students looking at alternative and vocational pathways.

Our Māori students who take Te reo Māori and Te Ao Haka courses have also endured a year of disruption as we were without a regular teacher in those classes. This was unavoidable as our previous teacher had left and our new teacher was on a study award during 2024. The tutors we contracted to work with our students were unfortunately, not reliable which had a significant impact on their performance. Looking forward, we now have a teacher in that space whose expertise should provide our students with Tūrangawaewae.

In the wider school, we need to leverage our RBL framework to collect authentic student and whānau voice from our Māori community, this is an essential component of being Tangata Tiriti. This voice will help us understand that wants, needs, and aspirations of our Māori community and provide valuable knowledge in course design.

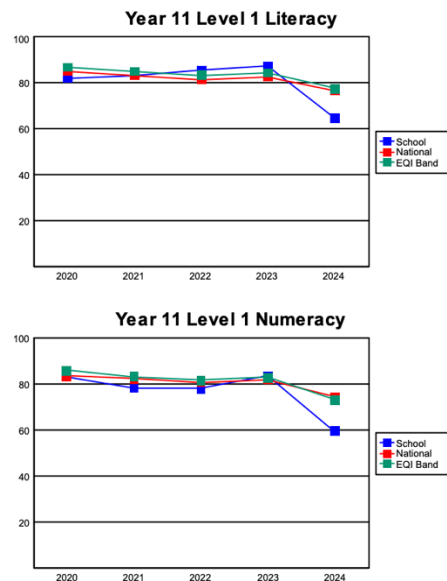
Literacy/Numeracy/CAA

Literacy and Numeracy statistics dropped significantly in 2024, from 87.4% to 64.8% (Literacy) and 83.7% to 59.8% (Numeracy). The drop in these figures is almost entirely due to the implementation of the Common Assessment Activities. The previous method of gaining Literacy and Numeracy provided a variety of methods for our

students to demonstrate their ability. The new model of assessment limits this, and many of our students have struggled with both the high stakes nature of the assessment as well as the types of questions being asked.

Academic		Year 11	Year 12	Year 13
Year	Achievement			
2020	Literacy	82.4	95.9	94.5
2021	Literacy	83.5	94.5	95.6
2022	Literacy	85.5	88.8	94.1
2023	Literacy	87.4	92.2	90.2
2024	Literacy	64.8	91.1	91.5
2020	Numeracy	83.3	96.9	94.5
2021	Numeracy	78.6	95.9	95.6
2022	Numeracy	78.2	86.5	94.1
2023	Numeracy	83.7	87.4	86.9
2024	Numeracy	59.8	89.3	90.1

There is a need now to adapt how we teach in the Junior school to ensure that all students have exposure to the types of questions asked in the CAAs as well as purposeful integration of Literacy and Numeracy skills across the school. We have a number of Year 12 students who still require their Literacy and Numeracy co-requisite before they can gain any qualification, and we will have created a course for 2025 purposefully designed to achieve this outcome. External Professional Development has also been provided to ensure that our teachers are prepared to support students whose Literacy and Numeracy ability is not at the expected level when they arrive at Mountainview High School. Our annual plan for 2025 will include a specific initiative focussed on improving Literacy and Numeracy at school.



Whare Ako Report

Staffing/Finance

We have 2.6 teachers in Whare Ako. At the end of 2024 Carolina Huerta resigned and Sue Henderson (who was one of our full time TA's and qualified Primary Teacher) was appointed and began in a full-time permanent Specialist Teacher position at the beginning of the year. Sarah Anderson - Goldsmith works Monday through Wednesday and Kay Stephenson continues as Whare Ako Co-ordinator and Specialist teacher. In 2024 we had 9 full time teacher Aides and 3 part time Teacher Aides. Following the retirement of Julie Wainwright and restructuring of Teacher Aides, we have started the year with 6 full time Teacher Aides and 3 part time teacher aides.

Cohort Profile

Total of 23 ORS (Ongoing Resourcing) Students to start 2025 plus 1 year 9 student to start in term 2.

Year level	Number of students
13+	5
13	5
12	3
11	6
10	-
9	4 (plus 1 term 2)

18 High Needs - a wide range of needs including autism, intellectual disabilities, neuro - diversity. 3 of these students do not attend mainstream classes.

5 Very High Needs - these students have very high health, intellectual or physical needs, or there are safety concerns around being in classes so they do not attend mainstream classes.

Achievements

We have a comprehensive transition process which allows our year 9 students to visit on numerous occasions prior to starting at Mountainview. Our 4 Year 9 students have all come from mainstream environments and our focus has been on ensuring this has continued as much as possible. They have made an excellent transition from Primary School and have full timetables of mostly mainstream classes.

Our year 11 -13 students have a mixture of mainstream and whare ako classes and are showing wonderful progress in developing their independence.

Our students are happy and confident in our Whare Ako environment and have strong connections with all of our staff in Whare Ako. They are beginning to form relationships with staff outside of Whare Ako and some of our students are happy and comfortable being in the mainstream environment.

Concerns

Our main concern is around ensuring Whare Ako is adequately staffed to enable us to continue to provide support for our students participating in the mainstream environment as well as having sufficient staff to ensure Whare Ako is a safe learning space for all of our students who are not attending mainstream classes. This has become increasingly challenging with more students, particularly 1 student with very high needs joining us in term 2, and reduced staffing numbers this term.

We also have some work to do to support our mainstream teachers with fully understanding our students' needs and to provide appropriate learning tasks for our ORS students to ensure they are fully included in classroom experiences.

None of our students are funded to have full-time teacher aide support. This is particularly challenging when we have students who require full time support and supervision and making sure we maintain equitable and inclusive practices.

The budget has continued to be challenging due to the discrepancy between what was budgeted and what was actually received.

The main challenge is the salaries budget and this was well over budget due to the difference between the MoE hourly funding rate for Teacher Aides and what our Teacher Aides pay rate is according to the Support Staff Collective Agreement.

There was also a considerable difference between the budgeted SEG fund and what was actually received.

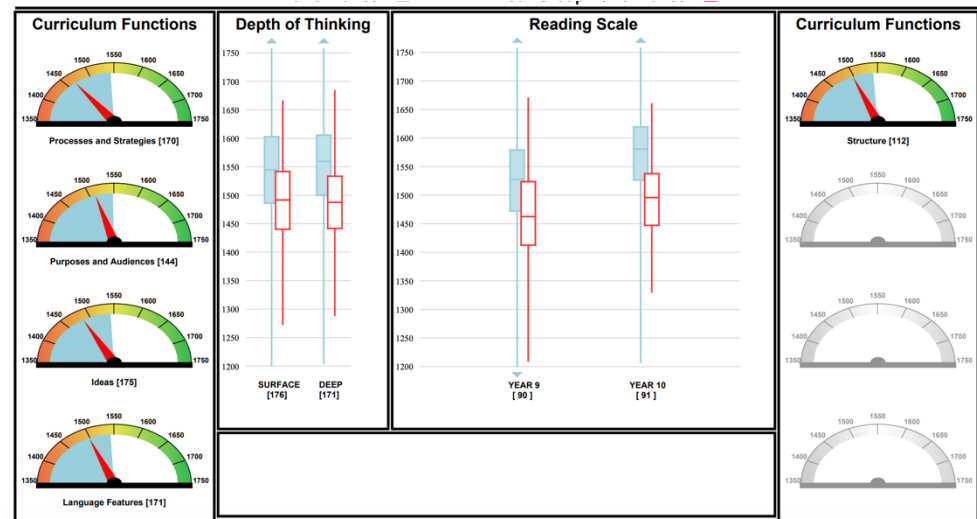
Junior Assessment Data

E-aattle Data

Easttle data has been limited due to departments choosing not to engage with the platform. From 2025 onwards we have made the decision that Easttle (or alternative once created) will be used each term to track progress in Literacy and Numeracy. From the data we do have, it is clear that our Year 9 cohort is significantly below the expected average.

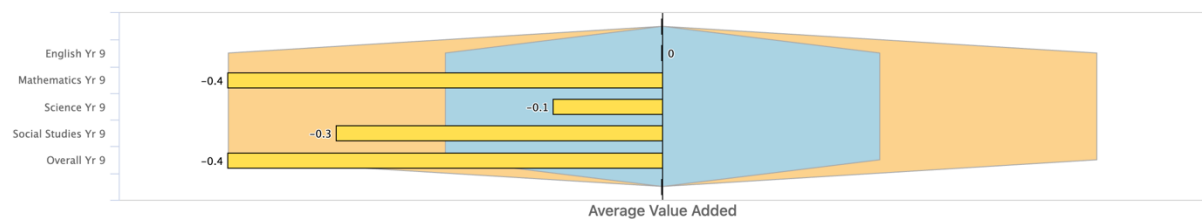
As we did not test students at the beginning of the year, we do not have any data on the progress made during the year, which is unhelpful. What is clear is that we need to identify, intervene, and track data on students who enter significantly below their

expected level. As the MOE have indicated that Easttle will be disestablished from 2026, we need to implement a new assessment tool to support us next year.



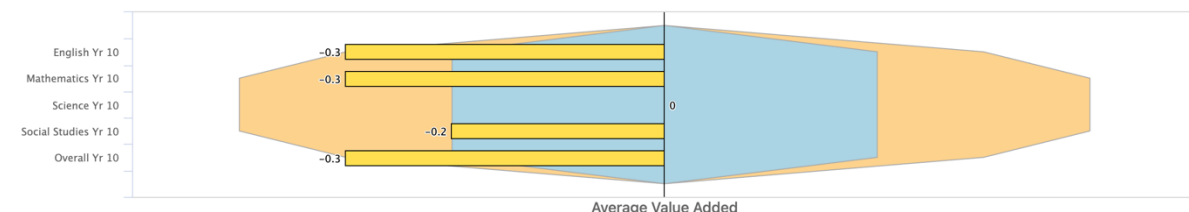
MidYis9 Data

Year 9 Data



Year 10 Data

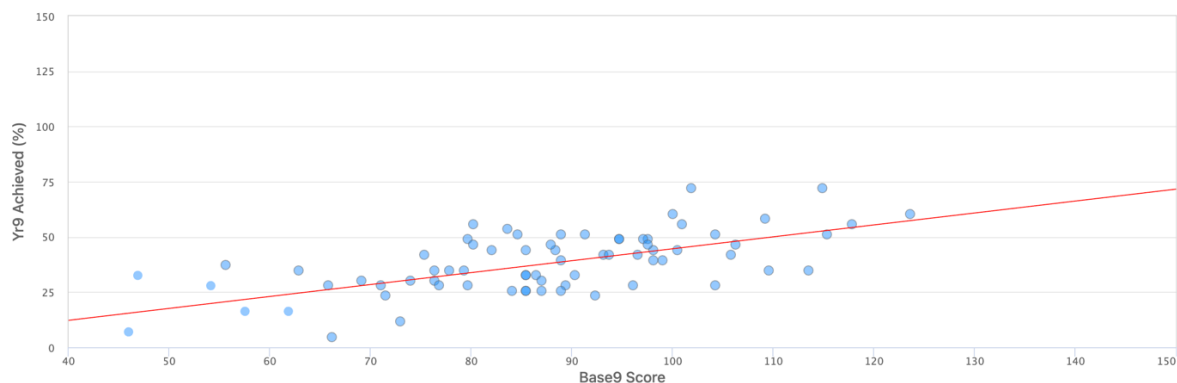
All Subjects - Average Value Added



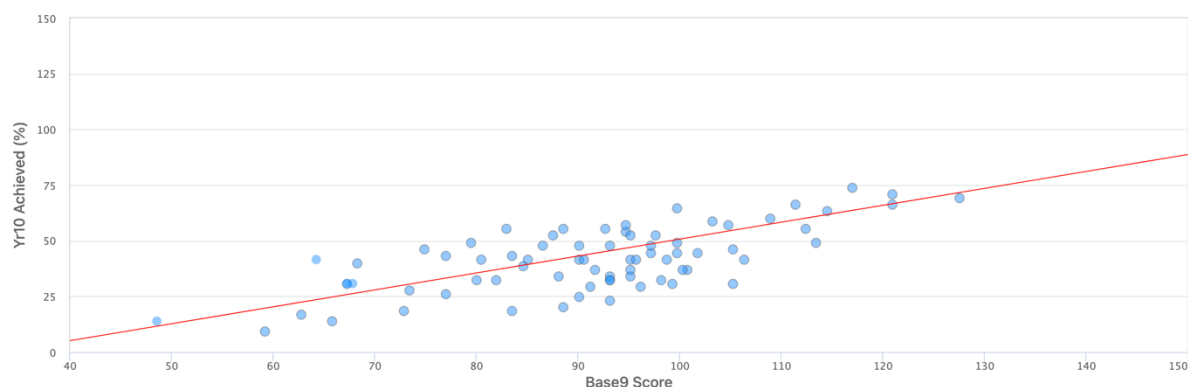
MidYis9 data shows that our students are not making the expected progress in the Junior School. While there are inconsistencies with how we conduct the test, and it's heavy reliance on a student's Literacy and Numeracy ability means some students struggle, we need to address the lack of progress made in the junior school. Our emphasis on Assessment for Learning and SOLO taxonomy in the Junior School should enable our teachers to better track and intervene when students are not meeting the expected level. Engagement is key to improving student outcomes in the MidYis9 test, as many students tell us they do not know the purpose of the test, and this is also extended to include the assessment work in class. By implementing SOLO we can support students to make learning visible and agentic in the classroom. Essentially, we need to support students to understand the purpose of the learning, where they are at the current stage of it, and how they can move to the next step.

Literacy

Year 9



Year 10



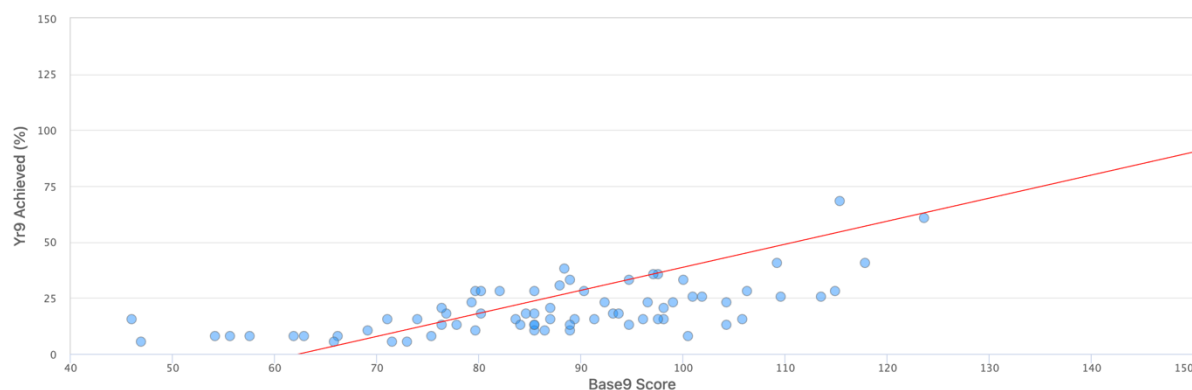
The vertical axis represents the achievement/progress of the student while the horizontal axis shows the ability level of the student, each dot represents an individual student. The red line is an indication of the expected progress a student should make throughout the year. Dots above the line represent students who have met or exceeded the expected progress level.

The data shows us that while some students in English/Literacy are making progress, many are not, and these students occupy the middle (B/C) ability bands. Many of our most academic and least academic students are making the expected progress, but we are losing the middle, which is the vast majority of our students. This could indicate teaching and learning plans that cater to the lower ability students with extension activities to keep the most academic students engaged (or these students are extending themselves).

From speaking with teachers, many of them do not feel this in their classrooms. The majority of the requests for assistance come from teachers looking for assistance with students of very low ability levels, but again the data does not support this, rather support is needed with the lower to middle ability band students. Improving our students' success in the Common Assessment Activities will be heavily reliant on improving the outcomes for those students sitting in the C/B bands. SOLO Taxonomy, alongside target school wide approaches will give us a good framework to facilitate those improvements.

Numeracy

Year 9



Year 10



The vertical axis represents the achievement/progress of the student while the horizontal axis shows the ability level of the student, each dot represents an individual student. The red line is an indication of the expected progress a student should make throughout the year. Dots above the line represent students who have met or exceeded the expected progress level.

Mathematics/Numeracy results are not acceptable at the moment. We have not made enough progress with our juniors during Years 9 and 10. This is reflected in the Mathematics AoV, and is a combination of many different factors, chiefly being student engagement and confidence in Mathematics and Numeracy. While some students do make progress, many of them simply do not. The key to improving these results will include a targeted approach towards students where Numeracy is concerned, and some interventions may need to be quite intrusive as the ability level of some of our students is significantly below the expected level.

A similar trend also exists within Numeracy whereby many of our C/B band students are not progressing and need a framework that provides a structure for progress. SOLO and our future work with Evaluation Associates around Lit/Num should provide us that framework.

Learning Area Reports

English

The English Department at Mountainview High School is currently undergoing a period of significant rebuilding due to considerable staff turnover from the previous year. Despite this challenge, the department has made commendable progress in embedding the new Level 1 English standards and integrating the SOLO taxonomy, though further work remains in fully developing SOLO rubrics across the curriculum.

Junior school achievement data revealed notable literacy challenges, particularly in reading, with 41% of Year 10 and 33% of Year 9 students assessed as 'Not Yet Achieved'. Additionally, inconsistencies in assessing and recording outcomes across different curriculum strands have highlighted the need for greater consistency and accountability in teaching practices. Disparities in achievement were evident, especially among Māori and Pasifika students, necessitating a targeted focus on culturally responsive pedagogies. The planned implementation of Russell Bishop's Relationship-Based Learning (RBL) framework is anticipated to address these disparities effectively.

Senior school results indicated varied outcomes across levels. Level 1 English demonstrated significant ethnic and gender disparities, with Māori students and males generally achieving lower results compared to their peers. High absenteeism rates for external examinations remain a concern. At Level 2, results were strong overall, particularly in external examinations, though absenteeism and challenges in internal research assessments were noted. Level 3 showed flexibility in course structure, positively impacting student engagement and performance, although absenteeism continued as an issue.

Looking forward, the English Department plans comprehensive strategies including enhanced literacy interventions, systematic assessment monitoring, and improved external exam attendance strategies. Professional learning development (PLD) remains crucial for ensuring consistency and effectiveness in teaching, especially given ongoing staffing changes. Overall, the department is proactively addressing the identified challenges, emphasising equity, engagement, and consistent high-quality instruction to improve student achievement.

The full English AOV can be found here at [English Analysis of Variance](#).

Languages

The Languages Department at Mountainview has demonstrated significant strengths over the past year, notably through increased enrolments in Japanese and Spanish courses, successful implementation of new Level 1 NCEA standards, and impressive external examination results—particularly a 96.4% pass rate in Level 1 Spanish and a 100% pass rate in Level 2 and 3 Japanese externals. Teachers have actively engaged in professional learning, utilising programmes such as Tui Tuia GROW and attending key language-teaching conferences, effectively integrating new teaching resources and

methodologies into their classrooms. The addition of Whaea Marie Donaldson as a full-time Te Reo Māori teacher is enhancing community relationships and cultural responsiveness within the department.

However, areas of concern have emerged, primarily regarding the timing and management of internal assessments, which, occurring late in Term 3, contributed to student burnout, disengagement, and reduced achievement levels across both Spanish and Japanese courses. Additionally, internal assessment performance in Level 2 Japanese and Spanish courses fell below expectations, impacted by factors including student personal circumstances and challenges in delivering curriculum content effectively. Notably, there is a persistent achievement gap for Māori students, highlighted by lower pass rates in Level 1 Japanese compared to their NZ European counterparts. Moreover, a lack of quantitative data for junior classes hinders effective evaluation of early language-learning progression, and enrolments at senior levels—particularly Level 3 Spanish—remain low.

To address these concerns, the department aims to revise internal assessment timings, completing them earlier in the academic year to alleviate student pressure, allow for adequate revision, and better prepare learners for external assessments. They also plan to consistently implement the SOLO framework to clearly guide students towards Merit and Excellence grades. Enhanced support and targeted interventions for Māori students, together with robust junior assessment procedures, are additional strategies intended to further strengthen the Languages programme and improve overall student achievement in the forthcoming year.

The full Languages AOV can be found here at [Languages Analysis of Variance](#).

Mathematics

The Mathematics department has shown commitment and adaptability in responding to significant curriculum shifts, notably the implementation of the Refreshed Mathematics Curriculum, revised NCEA Level 1 standards, and the integration of the SOLO taxonomy. While these actions demonstrate a proactive approach, the department continues to grapple with significant challenges, particularly staffing instability. Frequent changes in teaching personnel have created disruptions, adversely impacting students' academic progression, confidence, and overall achievement.

Analysis of achievement data highlights ongoing concerns regarding student performance across all year levels. At junior level (Years 9 and 10), students are consistently performing below expected curriculum benchmarks. For instance, Year 9 students achieved only a 15.7% pass rate in examination-style assessments reflecting Numeracy CAA standards, while Year 10 students had similarly low success rates, such as a 17.2% pass rate in Space and Pythagoras. A substantial factor influencing these outcomes appears to be low levels of literacy, as students struggle significantly with numeracy assessments requiring interpretive and comprehension skills. To address these concerns, the department has committed to explicitly embedding literacy

strategies within mathematics lessons, developing numeracy-rich resources, and aligning assessments closely with Numeracy CAA criteria from 2025 onwards.

At the senior level, analysis reveals a stark difference in student success rates between internal and external assessments. While internal assessments at NCEA Level 2 show relatively positive results (e.g., 79% pass rate in AS91256), external assessments remain a significant challenge, exemplified by a mere 20% pass rate in Year 11 external standards. Year 13 students similarly exhibit low engagement and achievement in external examinations, citing insufficient algebraic foundations, inadequate examination confidence, and a strategic preference for internal standards. To counteract these issues, the department has decided to emphasise the importance of consistent algebraic skill-building from Year 9 onwards, offer targeted examination preparation, revision sessions, and tutorials, and actively encourage Year 12 students to participate in algebra externals to build confidence and competence prior to Year 13 study.

An enduring achievement disparity remains between Māori and Pacific students compared to their New Zealand European counterparts across all year groups, underscored by significantly lower pass rates in both junior and senior assessments. Recognising the critical nature of this issue, the department aims to implement culturally responsive pedagogies, consult directly with Māori and Pacific students to better understand their learning needs, and incorporate targeted, evidence-based interventions.

Moving forward, the department acknowledges the importance of whole-school collaboration in numeracy and literacy education and intends to advocate strongly for cross-curricular support. Professional development focused on literacy integration within mathematics and systematic use of Rosenshine's Principles to reinforce learning will form a key part of departmental strategies in 2025. Furthermore, continued advocacy for differentiated learning pathways, such as internal numeracy courses tailored to students struggling with mainstream mathematics, remains central to departmental planning, reflecting a strong commitment to inclusive education practices.

A full copy of the Mathematics AOV can be found here at [Mathematics Analysis of Variance](#)

Physical Education and Health

The Health, Physical Education, and Outdoor Education (PE, Health & OED) departments at Mountainview High School have demonstrated significant strengths in student engagement, relationship-focused teaching practices, and robust curriculum design.

The departments' deliberate restructuring of the junior school curriculum has effectively improved progressive learning pathways, resulting in higher retention rates in senior Health and Physical Education courses, notably reflected in Level 2 Health

external assessments achieving an 86% pass rate and Level 3 Health external results showing a substantial improvement to a 70% pass rate. Furthermore, Outdoor Education consistently recorded pass rates close to 100% at Levels 1, 2, and 3, driven largely by effective use of local resources, personalised learning, and culturally responsive pedagogy. Māori student achievement rates within OED notably matched or exceeded non-Māori peers, underscoring the success of relational and culturally inclusive approaches.

However, data indicates critical areas for improvement, particularly attendance, which significantly impacted student achievement across the department, evidenced by withdrawals and lower participation rates—such as the 57% rate of students earning maximum Level 1 Health credits (15/15), and withdrawal rates in Level 2 PE exceeding 50% for some standards. Additionally, a notable number of students disengaged from written components of assessments, particularly in OED, indicating a need for enhanced scaffolding and differentiation, aligning with the Universal Design for Learning (UDL) principles central to educational best practice.

Staff workload and burnout were also highlighted as ongoing concerns, adversely affecting teaching quality and staff wellbeing. Moving forward, targeted interventions in attendance improvement, differentiation of written assessments, and workload management will ensure the continued growth and effectiveness of the departments, reinforcing the best practice frameworks central to New Zealand education, including culturally responsive pedagogy, robust pastoral care systems, and flexible assessment methods.

A full copy of the PED AOV can be found here at [Physical Education Analysis of Variance](#)

Science

The 2025 Science Department Analysis of Variance highlights a year of significant curriculum revision, mixed student achievement outcomes, and targeted strategies for improvement. Junior Science programs have undergone extensive redevelopment, effectively integrating SOLO Taxonomy and explicit literacy and numeracy support to prepare students for senior NCEA courses. Senior Chemistry courses stood out with consistently strong achievement, matching or exceeding national averages, reflected by numerous students obtaining course endorsements.

However, student engagement remains a critical challenge, particularly evident in senior Physics, Science, and Agriculture courses, where low participation and attendance significantly impacted overall achievement. Level 1 Science courses specifically faced challenges related to assessment moderation and authenticity, resulting in inconsistent internal pass rates (ranging from 17% to 54%), which were below national benchmarks. Additionally, Māori and Pasifika student participation in senior Science subjects continues to be low, highlighting an ongoing need to address equity and inclusion more proactively.

The department has responded with decisive actions, including discontinuing underperforming courses such as Science Levels 2 and 3 and restructuring Agriculture into a practical and accessible Rural Science program. To enhance student engagement and achievement, the department is emphasising robust moderation practices, consistent classroom expectations, and increased recognition of student success through endorsements. Efforts to attract and retain Māori and Pasifika students in senior science pathways remain a strategic priority moving forward. Overall, while the department faces clear challenges, their targeted curriculum improvements, strengthened assessment practices, and renewed focus on student motivation and equity position them positively for future student outcomes.

A full copy of the Science AOV can be found here at [Science Analysis of Variance](#)

Social Sciences

The Social Sciences Department experienced significant changes in staffing during 2024, notably including an acting Head of Learning Area and shifts in teaching assignments, which posed challenges to curriculum continuity. Despite these disruptions, student achievement varied with generally positive internal assessment outcomes, although inconsistencies in assessment practices, particularly at junior levels, highlighted key areas for improvement. Data analysis revealed that Year 9 Social Studies pass rates ranged from 40% to 72.2%, with students performing strongest in analytical skills yet notably weaker in conceptual thinking, suggesting a need for differentiated instructional approaches. Year 10 assessments showed wide variations from 19% to 77%, underlining inconsistencies in teaching and assessment practices across classes. Senior classes, particularly in Commerce and Tourism, demonstrated robust achievement with pass rates frequently exceeding national averages, though external examination performance indicated that students require additional support to achieve higher success rates. Māori student achievement generally aligned closely with or exceeded NZ European outcomes across multiple assessments, reflecting positive trends in equity within the department.

To address these challenges and enhance student outcomes, the department has outlined clear strategic actions for 2025. These include the continued integration of SOLO rubrics to strengthen assessment consistency, implementing a robust and transparent assessment calendar to ensure equity across classes, and a renewed focus on exam preparation to boost confidence and participation in external assessments. Collaborative planning and ongoing professional development, particularly for staff new to courses, are also prioritised to ensure curriculum coherence and alignment with best educational practices. These steps collectively aim to improve student engagement, achievement consistency, and ultimately lift overall academic performance across the Social Sciences Learning Area.

A full copy of the Social Sciences AOV is available here at [Social Sciences analysis of Variance](#)

Arts

The Arts Department has demonstrated a robust and diverse programme throughout 2025, supporting student achievement and engagement across Music, Drama, Musical Production (MPR), and Visual Art. Achievement data from junior courses indicate consistent success in practical components, notably within Musical Production and Music, where pass rates frequently exceeded 80%. The introduction of the SOLO taxonomy into assessment rubrics and the structured development of junior assessments have laid a strong foundation for ongoing improvement. However, junior Visual Art and Drama experienced notable challenges, particularly around theoretical components and literacy demands, reflecting a trend across the school linked to new curriculum expectations.

At senior levels (NCEA Levels 1–3), performance varied significantly. Music and MPR displayed generally high levels of achievement in internally assessed standards, with most students meeting or exceeding national averages. However, external assessments revealed variability, with students often struggling due to increased theoretical complexity. Drama and Visual Art were notably impacted by the introduction of more demanding literacy-based assessments, as well as significant attendance and wellbeing challenges, particularly at Level 3. This was exemplified by Level 3 Drama, where personal circumstances and attendance issues severely constrained student performance, resulting in considerably lower pass rates compared to previous cohorts. Māori student achievement was a point of strength, with those regularly attending performing at or above the level of their NZ European counterparts. However, attendance was identified as the most critical factor limiting success for Māori learners, particularly evident within Drama and Visual Art, indicating a clear area for targeted support in future strategies.

Moving forward, the department is strategically focused on consolidating and expanding recent pedagogical innovations. In 2025 and beyond, emphasis will be placed on embedding literacy skills across junior and senior programmes, responding proactively to new NCEA literacy requirements. Additionally, the department aims to deepen the integration of SOLO taxonomy into classroom teaching and learning, ensuring students can clearly navigate their learning pathways. Reinforcing the Relationship-Based Learning (RBL) framework remains a central priority, with the department committed to enhancing teacher-student interactions to improve attendance and engagement.

The Arts Learning Area continues to provide significant extracurricular enrichment, further fostering student belonging (whānaungatanga) and engagement. Activities such as musical productions, performances, gallery visits, and talent events underpin a thriving arts culture within the school. In conclusion, while acknowledging current challenges, particularly regarding literacy demands and student attendance, the department remains well-positioned and motivated to build on its considerable strengths, ensuring high-quality, equitable educational outcomes for all learners.

The full Arts AOV can be found here at [Arts Analysis of Variance](#)

Technology

The department currently demonstrates strong internal assessment results, particularly in Food Technology and Hard Materials Wood, reflecting effective teaching and engaged learning in these contexts. However, challenges persist in attendance and student engagement, notably affecting outcomes in junior classes and combined senior-level courses in Engineering and Digital Technology. Staff have identified that differentiation of teaching and learning ,to support the wide range of abilities in some classes, is challenging. This should be an improvement goal for 2025. There are also inconsistencies in data management and analysis, hindering a coherent approach to student progress monitoring.

To address these issues and enhance student outcomes, it is recommended that the department prioritise consistent attendance policies, implement targeted engagement strategies—including culturally responsive teaching. Additionally staff have raised concerns around the mixing of year level classes as a barrier to success, but there is no evidence that this has a negative causal impact on achievement and could be mitigated through better course planning. In some areas teachers could look at strengthening external assessment preparation through targeted professional development for teachers, this will be a critical step . Establishing uniform data practices will further enhance the department's ability to monitor student progress effectively and respond proactively. By focusing on these areas, Mountainview High School can build upon its existing strengths to drive ongoing improvement in student achievement across all Technology subjects.

The full technology AOV can be found at [Technology AOV](#)

Student Attendance and Engagement

School Attendance Rates

Attendance data: Week 1 to 40 - Mountainview High School - 604 students.								
	Regularly attending		Irregular absence		Moderately absent		Chronically absent	
Type	Number	%	Number	%	Number	%	Number	%
All	204	35%	146	25%	88	15%	137	24%
Asian	59	73%	10	12%	4	5%	8	10%
European	116	31%	108	29%	67	18%	87	23%
Māori	15	18%	21	25%	13	15%	36	42%
MELAA	9	56%	2	13%	1	6%	4	25%
Other	2	50%	0	0%	0	0%	2	50%
Pasifika	3	27%	5	45%	3	27%	0	0%
Level 9	32	33%	32	33%	12	13%	20	21%
Level 10	48	34%	34	24%	22	16%	36	26%
Level 11	58	44%	25	19%	18	14%	30	23%
Level 12	42	34%	30	24%	24	19%	28	23%
Level 13	24	29%	25	30%	12	14%	23	27%
Another Gender	1	25%	1	25%	0	0%	2	50%
Female	94	37%	64	25%	41	16%	52	21%
Male	109	34%	81	25%	47	15%	83	26%

Attendance data from 2024 shows a 6% increase in regular attendance compared to 2023. Māori attendance still sits well below the rest of the school and our Asian students are over double the school average.

During 2024 we saw an increase in the number of students engaging with our Rock On service. Rock On only looks at students with chronic absenteeism who are under 16 years old. This indicates that we have some engagement issues with our Year 9 and 10 students. One potential solution for 2025 includes the reengagement of our Teach the Teacher Programme, designed to bring in student voice, specifically the voice of those students with attendance issues.

In terms of our Senior attendance levels, the largest absentee group in 2024 was our Year 13 students. This is likely a symptom of a disconnect between our students' career pathways and our range of on offer courses. This will be further explored in 2025 through the Teach the Teacher Programme.

Other ways to combat the attendance slide that has taken place over the last 5-7 years is through a redesign of our attendance processes. These changes, which are in line with the STAR guidelines will support us to track with more accurate data so that we can intervene earlier in the cycle of non-attendance.

Stand Down/Suspension Data

Year Level	Stand Down			Suspension		
	Gross Misconduct	Continual Disobedience	Harmful or Dangerous Example	Gross Misconduct	Continual Disobedience	Harmful or Dangerous Example
9	7	5		3		
10	4	2	1	2	2	
11		2	1			
12		2				
13						

2024 saw a decrease in the number of stand downs and suspensions, but we did have an increase in the number of exclusions, 4 in total. These exclusions were for gross misconduct and involved violent and dangerous conduct. The majority of students who were stood down, were only stood down once.

Moving forward, we will continue to pursue a restorative strategy when handling student behaviour. Significant investment is still required to ensure our staff have the knowledge and understanding as well as the required tools to be able to operate in a restorative manner.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Monthly health & safety meetings held with a range of staff members. And communicating with staff our H&S policy and good communication practises</i>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The Principal is the EEO representative.</p> <p>We do not discriminate on race, colour, religion, sex, nationality, age or disability. We foster an inclusive workplace as part of our school vision.</p> <p>We have a coaching programme to support staff to grow their skills in order to advance their careers. We have a balanced middle and senior management group, and we continually look for PLD opportunities to provide further development for staff. One of our PLD priorities to ensuring that we can support staff in developing skills they require to enter into Senior Management, currently we have one female DP completing the Aspiring Principal's Programme.</p> <p>The Principal has an open door policy round staff concerns and meet regularly in group and one on one settings to discuss ideas or concerns that may improve opportunities for staff.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>Firstly we check all eligibility criteria for a given role before shortlisting candidates (Teachers registration etc...) We have an appointment committee, which includes a range of people (male, female, ethnicity if possible) who make decisions about employment collectively.</i></p> <p>Where needed to also look at how cultural backgrounds might support teaching roles (Māori, Pasifika expertise for example in roles where cultural expertise is required).</p>
<p>How are you recognising,</p> <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? 	<ul style="list-style-type: none"> – We always look to employ Māori in strategic positions to better help us realise Te tiriti ō Waitangi. – We actively search to co-opt Māori to our BOT to ensure that we have tangata whenua voice in governance decisions. – We consult with Māori stakeholders during the process of strategic planning and policy review.

How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> – Internal and external Professional Development as required. – PCT induction and training programme. – New Staff induction process. – Whole staff PLD sessions regularly in a timetabled slot.
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> – Strategic appointments to key roles within the school. – Providing comfort and privacy, as well as free access to women's health products. – Woman's Union representative- Flexible work programmes where possible
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> – The school has undergone a multimillion dollar accessibility project to ensure that all learning spaces are universally designed.

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?	Yes(informally)	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes, but probably not regularly	
Does your EEO programme/policy set priorities and objectives?		No



MOUNTAINVIEW

HIGH SCHOOL

22nd January 2025

Kiwisport

Kiwisport is a government funding initiative to support student's participation in organised sport.

During the 2024 financial year we received total Kiwisport funding of \$13296.70. This funding was used as a contribution to the wages for our Sports Co-Ordinator.

Signed

Kenny Diamond

Principal

Signed

Damian James

Presiding Member



Mountainview High School

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Mountainview High School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Mountainview High School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.


Mountainview High School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Mountainview High School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Mountainview High School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Mountainview High School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.




Related topics

- **Māori Educational Achievement**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** 
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** 
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** 

Release history: Term 4 2022, Term 4 2020, Term 2 2017

Last review	Term 4 2022
Topic type	Core