

FOREST VIEW HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



Ministry Number:	159
Principal:	Victoria Kerr (Acting)
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FOREST VIEW HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Forest View 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

Jean Susan Paterson

Full Name of Limited Statutory Manager



Signature of Presiding Member



Signature of Limited Statutory Manager

03 June 2025

Date:

03 June 2025

Date:

Forest View High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	9,035,717	8,887,107	8,507,834
Locally Raised Funds	3	352,919	371,250	543,583
Interest Received		33,662	15,000	11,699
Gain on Sale of Property, Plant and Equipment		348	-	1,304
		<u>9,422,646</u>	<u>9,273,357</u>	<u>9,064,420</u>
Expenses				
Locally Raised Funds	3	260,290	232,864	260,402
Learning Resources	4	5,382,912	5,598,030	5,207,271
Administration	5	1,792,443	1,964,364	1,839,754
Interest Paid		9,353	4,500	13,549
Property	6	1,304,318	1,428,992	1,303,996
Transport		10,473	2,500	10,717
		<u>8,759,789</u>	<u>9,231,250</u>	<u>8,635,689</u>
Net Surplus / (Deficit) for the year		662,857	42,107	428,731
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>662,857</u></u>	<u><u>42,107</u></u>	<u><u>428,731</u></u>

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



Forest View High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Balance at 1 January	1,222,319	1,734,877	760,468
Total comprehensive revenue and expense for the year	662,857	42,107	428,731
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	33,120
Equity at 31 December	1,885,176	1,776,984	1,222,319
Accumulated Comprehensive Revenue and Expense	1,885,176	1,776,984	1,222,319
Equity at 31 December	1,885,176	1,776,984	1,222,319

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.



Forest View High School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget (Unaudited)	Actual
Current Assets				
Cash and Cash Equivalents	7	367,282	368,947	116,272
Accounts Receivable	8	405,903	527,000	321,171
GST Receivable		-	-	51,235
Prepayments		26,009	26,000	44,046
Inventories	9	165,238	110,000	74,021
Investments	10	412,134	400,000	-
Funds due for Capital Works Projects	17	10,050	-	18,099
		<u>1,386,616</u>	<u>1,431,947</u>	<u>624,844</u>
Current Liabilities				
GST Payable		6,480	7,000	-
Accounts Payable	12	443,232	459,500	463,363
Revenue Received in Advance	13	5,123	5,000	25,586
Painting Contract Liability	15	-	-	66,786
Finance Lease Liability	16	82,691	80,000	79,440
Funds held for Capital Works Projects	17	-	-	1,603
		<u>537,526</u>	<u>551,500</u>	<u>636,778</u>
Working Capital Surplus/(Deficit)		849,090	880,447	(11,934)
Non-current Assets				
Property, Plant and Equipment	11	1,315,717	1,166,537	1,505,616
		<u>1,315,717</u>	<u>1,166,537</u>	<u>1,505,616</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	203,833	200,000	194,850
Finance Lease Liability	16	75,798	70,000	76,513
		<u>279,631</u>	<u>270,000</u>	<u>271,363</u>
Net Assets		<u>1,885,176</u>	<u>1,776,984</u>	<u>1,222,319</u>
Equity		<u>1,885,176</u>	<u>1,776,984</u>	<u>1,222,319</u>

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



Forest View 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		4,241,291	4,239,809	3,959,077
Locally Raised Funds		441,352	1,322,534	525,644
Goods and Services Tax (net)		57,715	37,000	29,387
Payments to Employees		(1,968,711)	(1,985,405)	(1,515,623)
Payments to Suppliers		(1,878,827)	(2,576,067)	(2,234,673)
Interest Paid		(9,353)	(4,500)	(13,549)
Interest Received		28,686	15,000	12,087
Net cash from Operating Activities		912,153	1,048,371	762,350
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		348	-	1,304
Purchase of PPE (and Intangibles)		(98,802)	(365,717)	(675,651)
Purchase of Investments		(412,134)	(400,000)	-
Net cash from Investing Activities		(510,588)	(765,717)	(674,347)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	33,120
Finance Lease Payments		(90,218)	30,000	(82,473)
Painting contract payments		(66,783)	(66,800)	(66,786)
Funds on Behalf of Third Parties		6,446	-	(71,831)
Net cash from Financing Activities		(150,555)	(36,800)	(187,970)
Net increase/(decrease) in cash and cash equivalents		251,010	245,854	(99,967)
Cash and cash equivalents at the beginning of the year	7	116,272	123,093	216,239
Cash and cash equivalents at the end of the year	7	367,282	368,947	116,272

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Forest View 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.

b) Basis of Preparation

Reporting Period

The financial reports 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.

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 10.

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

Cyclical maintenance provision

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20 - 50 Years
Board Owned Buildings	10 - 75 Years
Furniture and equipment	1.6 - 50 Years
Information and communication technology	3 - 20 Years
Motor Vehicles	5 - 10 Years
Library resources	12.5% Diminishing value
Leased assets	Term of Lease

k) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to 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.

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

n) Revenue Received in Advance

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

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

o) Funds held 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 Revenue and Expense.

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

p) Provision for Cyclical Maintenance

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

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

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

q) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) Services received in-kind

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



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	4,279,499	4,074,374	3,949,972
Teachers' Salaries Grants	3,759,611	3,784,414	3,691,545
Use of Land and Buildings Grants	857,884	857,884	798,164
Resource Teachers Learning and Behaviour Grants	4,348	5,000	3,881
Other Government Grants	134,375	165,435	64,272
	9,035,717	8,887,107	8,507,834

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	29	500	-
Fees for Extra Curricular Activities	64,499	39,500	72,920
Fundraising & Community Grants	28,531	106,500	107,752
Other Revenue	77,250	40,700	174,993
Trading	182,610	184,050	187,918
	352,919	371,250	543,583
Expenses			
Extra Curricular Activities Costs	83,988	72,920	78,926
Other Locally Raised Funds Expenditure	69,526	24,944	21,717
Trading	106,776	135,000	159,759
	260,290	232,864	260,402
	92,629	138,386	283,181

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	485,894	580,716	391,373
Information and Communication Technology	444	26,000	-
Depreciation	381,453	199,180	343,879
Other Learning Resources	2,703	6,340	4,891
Employee Benefits - Salaries	4,474,529	4,736,894	4,390,436
Staff Development	37,889	48,900	76,692
	5,382,912	5,598,030	5,207,271



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	13,120	8,240	8,240
Board Fees and Expenses	46,266	17,594	10,498
Intervention Expenses	75,846	-	-
Other Administration Expenses	166,025	183,530	186,653
Ka Ora, Ka Ako - Healthy School Lunches Programme	805,965	985,000	834,266
Employee Benefits - Salaries	656,542	740,000	773,434
Insurance	9,261	3,000	5,903
Service Providers, Contractors and Consultancy	19,418	27,000	20,760
	<u>1,792,443</u>	<u>1,964,364</u>	<u>1,839,754</u>

School lunches expenditure of \$1,261,871 includes an unquantified amount for lunches the school provides for students of seven other local schools. The school receives funding for these lunches from the Ministry of Education which is included in Ministry grants disclosed in note 2.

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	102,071	99,000	98,237
Cyclical Maintenance Provision	8,983	39,604	70,224
Heat, Light and Water	100,866	88,583	82,962
Rates	25,550	27,020	22,202
Repairs and Maintenance	59,535	71,000	60,405
Use of Land and Buildings	857,884	857,884	798,164
Other Property Expense	61,387	104,976	63,869
Employee Benefits - Salaries	88,042	140,925	107,933
	<u>1,304,318</u>	<u>1,428,992</u>	<u>1,303,996</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.



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash on Hand	318	300	318
Bank Current Account	366,964	368,647	115,954
Cash and cash equivalents for Cash Flow Statement	<u>367,282</u>	<u>368,947</u>	<u>116,272</u>

Of the \$367,282 Cash and Cash Equivalents, \$5,122 of Revenue Received in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	24,035	30,000	4,102
Receivables from the Ministry of Education	4,292	-	33,355
Interest Receivable	4,976	-	-
Teacher Salaries Grant Receivable	372,600	497,000	283,714
	<u>405,903</u>	<u>527,000</u>	<u>321,171</u>
Receivables from Exchange Transactions	29,011	30,000	4,102
Receivables from Non-Exchange Transactions	376,892	497,000	317,069
	<u>405,903</u>	<u>527,000</u>	<u>321,171</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	165,238	110,000	74,021
	<u>165,238</u>	<u>110,000</u>	<u>74,021</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	412,134	400,000	-
Total Investments	<u>412,134</u>	<u>400,000</u>	<u>-</u>



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings	464,067	47,626	-	-	(54,967)	456,726
Furniture and Equipment	473,812	47,765	-	-	(107,886)	413,691
Information Technology	127,565	3,409	-	-	(54,747)	76,227
Motor Vehicles	251,044	-	-	-	(68,570)	182,474
Leased Assets	166,802	92,754	-	-	(92,492)	167,064
Library Resources	22,326	-	-	-	(2,791)	19,535
Balance at 31 December 2024	1,505,616	191,554	-	-	(381,453)	1,315,717

The net carrying value of equipment held under a finance lease is \$167,064 (2023: \$166,802).

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	682,289	(225,563)	456,726	634,663	(170,596)	464,067
Furniture and Equipment	831,911	(418,220)	413,691	784,146	(310,335)	473,811
Information Technology	344,630	(268,403)	76,227	341,220	(213,654)	127,566
Motor Vehicles	442,088	(259,614)	182,474	442,887	(191,843)	251,044
Textbooks	2,952	(2,952)	-	2,952	(2,952)	-
Leased Assets	450,640	(283,576)	167,064	357,886	(191,084)	166,802
Library Resources	138,866	(119,331)	19,535	138,866	(116,540)	22,326
Balance at 31 December	2,893,376	(1,577,659)	1,315,717	2,702,620	(1,197,004)	1,505,616

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	55,679	51,500	49,584
Accruals	8,374	8,000	28,846
Employee Entitlements - Salaries	373,000	400,000	378,890
Employee Entitlements - Leave Accrual	6,179	-	6,043
	443,232	459,500	463,363
Payables for Exchange Transactions	443,232	459,500	463,363
	443,232	459,500	463,363

The carrying value of payables approximates their fair value.



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Grants in Advance - Ministry of Education	-	5,000	16,191
Grants in Advance - Community	-	-	-
Other Revenue in Advance	5,123	-	9,395
	<u>5,123</u>	<u>5,000</u>	<u>25,586</u>

14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Provision at the Start of the Year	194,850	194,850	124,626
Increase/ (decrease) to the Provision During the Year	8,983	5,150	70,224
Provision at the End of the Year	<u>203,833</u>	<u>200,000</u>	<u>194,850</u>
Cyclical Maintenance - Non Current	203,833	200,000	194,850
	<u>203,833</u>	<u>200,000</u>	<u>194,850</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

15. Painting Contract Liability

	2024	2024	2023
	Actual	Budget	Actual
	\$	\$	\$
Current Liability	-	-	66,786
	<u>-</u>	<u>-</u>	<u>66,786</u>

In 2019 the Board signed an agreement with Carus (the contractor) for an agreed programme of work covering a five year period. The programme provides for an exterior and roof repaint of the Ministry owned buildings, with regular maintenance in subsequent years. The agreement has an annual commitment of \$66,786. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

16. 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	87,332	80,000	84,509
Later than One Year and no Later than Five Years	78,318	70,000	78,667
Future Finance Charges	(7,161)	-	(7,223)
	<u>158,489</u>	<u>150,000</u>	<u>155,953</u>
Represented by			
Finance lease liability - Current	82,691	80,000	79,440
Finance lease liability - Non Current	75,798	70,000	76,513
	<u>158,489</u>	<u>150,000</u>	<u>155,953</u>

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 7.

	2024	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Carpet Replacement	229567	1,603	1,058	-	(2,661)	-
Toilets Unisex	235879	(4,050)	-	(6,000)	-	(10,050)
D Block Reconfiguration		(7,889)	-	-	7,889	-
B Block Food		(6,160)	-	-	6,160	-
Totals		<u>(16,496)</u>	<u>1,058</u>	<u>(6,000)</u>	<u>11,388</u>	<u>(10,050)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(10,050)
	<u>(10,050)</u>

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
LCS Office Conversion	<i>completed</i>	(8,604)	9,543	(939)	-	-
Carpet Replacement	229567	1,603	-	-	-	1,603
Toilets Unisex	235879	(3,460)	-	(590)	-	(4,050)
Toilet & Hall Upgrade	220553	17,641	4,251	(21,892)	-	-
Security Upgrade	227714	57,600	-	(57,600)	-	-
D Block Reconfiguration		(3,285)	-	(4,604)	-	(7,889)
B Block Food		(6,160)	-	-	-	(6,160)
Totals		<u>55,335</u>	<u>13,794</u>	<u>(85,625)</u>	<u>-</u>	<u>(16,496)</u>



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

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.

Sarah Middlebrook is a Board member and also a Trustee of YMCA South Waikato. During the year the School contracted YMCA South Waikato to carry out the Alternate Education programme. The total value of all transactions for the year was \$282,766 (2023: \$193,355) and no amount is outstanding as at balance date (Prior Period: nil).

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,460	2,980
<i>Leadership Team</i>		
Remuneration	999,091	794,149
Full-time equivalent members	7	6
Total key management personnel remuneration	1,001,551	797,129

There are 7 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board during the year, including 2 special meetings. The Board also has a Finance committee and Property committee, which meet bi-monthly. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	-
Benefits and Other Emoluments	3 - 4	-

Principal 2

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

	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	4 - 5	4 - 5



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

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	9	9
110 - 120	5	4
120 - 130	4	2
130 - 140	2	3
	<u>20</u>	<u>18</u>

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 trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

21. Contingencies

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

The Board has been working through a personal grievance matter with an employee throughout the 2024 year. The legal case is ongoing and could result in a potential liability.

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or 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 \$83,536 (2023: \$229,271) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Toilet Unisex + Teaching Spaces	103,586	20,050	83,536
Total	103,586	20,050	83,536

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2024

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 (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 \$	2023 Actual \$
Cash and Cash Equivalents	367,282	368,947	116,272
Receivables	405,903	527,000	321,171
Investments - Term Deposits	412,134	400,000	-
Total Financial assets measured at amortised cost	1,185,319	1,295,947	437,443

Financial liabilities measured at amortised cost

Payables	443,232	459,500	463,363
Finance Leases	158,489	150,000	155,953
Painting Contract Liability	-	-	66,786
Total Financial Liabilities Measured at Amortised Cost	601,721	609,500	686,102

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.



Forest View High School

Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board gained	Term expired/expires
Mark Asin	Presiding Member from November 2024	Elected September 2022	September 2025
Mike Allan	Presiding Member from February 2024	Elected September 2022	Resigned November 2024
Sarah Middlebrook	Presiding Member until February 2024	Elected May 2019, Re-elected 2022	September 2025
Jocelyn Hale	Principal - On leave Term 2 - 4		
Victoria Kerr	Acting Principal - Term 2 - 4		
Meriol Taeretoa	Parent Rep	Elected September 2022	September 2025
Melissa Beckett	Deputy Presiding Member until February 2024	Elected May 2019, Re-elected 2022	September 2025
Kellahni Glassie	Student Rep	Selected September 2024	September 2025
Rachael Waldon	Parent Rep	Co-opted Mar 2024	September 2025
Linda Martin	Business Manager		
Elise Tilsley	Staff Rep	Elected September 2022	Resigned August 2024
Sally Cribb	Board Secretary		Resigned July 2024
Jan Magee	Board Secretary from August 2024		Resigned December 2024



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FOREST VIEW HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Forest View High School (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 02 to 21, that comprise the *statement of financial position as at 31 December 2024*, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity and statement of cash flows* for the year ended on that date, and *the notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

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

Our audit was completed on 03 June 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 information included on pages 1, 27 to 43, 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.

Cameron Town

Cameron Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Forest View High School

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2024

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2024 the School received Kiwisport funding of \$11,123 (2023: \$10,574).

The funding was spent on part of the salary for the Sports Coordinator. This increased the time for lunchtime sporting activities.

Statement of Compliance with Employment Policy

For the year ended 31 December 2024 the Forest View High School Board:

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

How we have given effect to Te Tiriti o Waitangi

Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives.

- Faculties and subject areas have developed their learning programmes to reflect local tikanga Māori, mātauranga Māori, and te ao Māori;
- We have had shared staff PLD;
- A number of staff were able to enjoy the hikoi in Terms 2 and 3 around the Waikato areas of Raukawa, to learn the stories of the land and the peoples here;
- We are working to ensure that our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- increased instruction available in tikanga Māori and te reo Māori; and we are looking to develop this further in 2025 with more teachers teaching te reo and tea o Maori; and
- achieving equitable outcomes for Māori students. Our Māori students are performing line with or above our other students.

Acting Principal's report

Tēnā koutou katoa, Kia Orana, Talofa lava, Bula Vanaka and warm pacific greetings.

Forest View High School was opened in 1974 as the second high school in Tokoroa and in 2024 we celebrated our 50th anniversary.

We are proudly multicultural with our main ethnic groups being Māori, New Zealand European, and Pasifika. We are a Year 9 to 13 co-educational Secondary School.

The school is built to the S68 design plan which consists of unconnected classroom blocks with the school predominately constructed of concrete blocks. There are internal courtyards in some blocks and the school is built on a sloping site. The total land area is 8.5 hectares of land which provides a top field and a very large rear field, along with outdoor Tennis/Netball/Basketball courts. Significant work to the interior of classrooms has been carried out over many years to provide modern learning spaces. We have a very well-equipped Auditorium which sits at the front of our school.

The leadership team and staff work continuously to build a culture of achievement within an inclusive environment where students are at the centre of our thinking and all our work. Achievement in all curriculum and sporting areas is promoted and celebrated with students encouraged to strive for Excellence and set and regularly review goals in all areas of their school life. Student learning, achievement and preparation for a successful future are key focus points for Forest View High School. Developing a wide range of partnerships with the community further strengthens this focus. We are pleased to be a member of Tokoroa Kahui Ako.

This year has been one of growth, innovation, and community strength, as we continued to build on our tradition of excellence while embracing new challenges and opportunities.

Academic Achievement and Innovation

Our students once again demonstrated commitment to learning, with impressive results across NCEA levels. We also expanded our curriculum offerings to include new pathways in digital technologies, financial literacy, environmental science, dance, and te ao Māori – ensuring that every learner can find their passion and prepare for life beyond school. We have also further invested in literacy and numeracy programmes to support all our learners.

Wellbeing and Student Support

Student wellbeing remained a central focus throughout the year. We implemented a new school-wide wellbeing framework, grounded in the principles of hauora, and expanded our guidance and support services. Initiatives such as peer mentoring, mindfulness workshops, and the Taku Wairua and Travellers programmes have fostered stronger connections and a more inclusive school environment.

Cultural and Sporting Success

2024 was another standout year for Forest View in the arts, culture, and sport. Our kapa haka group represented the school with mana at Matariki and Te Wiki o Te Reo celebrations for the school. The kapa haka group also plays a huge role in the open days each year. We shared our talents with the wider community when we visited various schools and the Victoria Place Rest Home. Our Pasifika students led a powerful celebration during Pacific Language Weeks. On the sports field, our netball, rugby, and athletics teams achieved regional honours, and our students continue to shine in individual and team pursuits.

Staff Excellence and Development

Our dedicated teaching and support staff are the heart of our school. This year, professional development focused on culturally responsive pedagogy, trauma informed and restorative practices, and digital fluency. We welcomed several new staff members whose energy and expertise have been a valuable addition to our team.

Community and Whānau Engagement

Partnership with our families and wider community remains a key strength. Our whānau hui, student-led conferences, and community events have drawn strong participation, highlighting the shared commitment to

student success. The support of our Board of Trustees and local organisations continues to enrich the learning environment for all.

Looking Ahead

As we look to 2025, Forest View High School is well-positioned to build on the momentum of this year. We are investing in further modernisation of our facilities, developing innovative learning spaces, and strengthening our commitment to bicultural and inclusive education. Together, we will continue to nurture confident, connected, and capable young people ready to thrive in a changing world.

I would like to thank our students, staff, families, and community for your continued support, dedication, and belief in what Forest View High School stands for. Our collective efforts are what make this school a place of pride and potential.

Ngā mihi nui,

Victoria Kerr

Acting Tumuaki / Principal

Forest View High School / Te Kura o Te Wao Nui Ā Tāne

List of all school board members

You may like to list the names of each school board member who have served on the school board during the year, and the date on which each member will finish their term.

Board member names	Date that the board member's term finishes
Mark Ahsin – Presiding member	September 2025
Rachel Waldon	September 2025
Sarah Middlebrook	September 2025
Melissa Beckett	September 2025
Meriol Tearetoa	September 2025
Kellahni Glassie – Student representative	September 2025
Angela Toy – Staff representative	September 2025
Francisca Martinez Merino – Board Secretary	

Strategic Plan 2024-2025

WE ARE BUILDING A

CONNECTED



COURAGEOUS



COMMUNITY



Strategic Goal 1

100% Attendance in all aspects of school

Measured through:

- Attendance data
- Correct entry of absences due to illness, bereavement, sports and school trips
- Contact with home by Arataki teachers and Kaitiaki, Attendance Service and Student Services

Strategic Goal 2

100% correct Appearance School Uniform, Sports Uniforms and Behaviour

Measured through:

- Kamar Pastoral entries
- Correct entries for Uniform exemptions
- Feedback from Sports Coaches and Managers, Arataki Teachers, Classroom Teachers, Cultural group leaders and classroom walk throughs

Strategic Goal 3

100% Achievement All students are achieving to their full potential

Measured through:

- NCEA data
- JCL results
- IEP success
- Teacher, Parent, Whanau Narratives
- Involvement in sport, bands, cultural groups

Initiatives:

- Introduction of ABC's for FVHS
- Change of structure to Junior, Middle and Senior School and change to 100 minute lessons only
- Refocussed and refined Akoranga programme for Year 10 & 11 only with compulsory teaching sessions for students including Financial Literacy and NCEA Level 1 Literacy and Numeracy
- Connection with external support through Te Mahau and external Attendance services
- Arataki and Lake rewards systems introduced for Attendance, Appearance and Achievement

Initiatives:

- Division of our school into a new structure of Junior School (Year 9), Middle School (Year 10 & 11), Senior School (Year 12 & 13). Each with specific rights and classroom settings.
- Relocation of Kaitiaki to areas appropriate to student locations for ease of access and care for their year level
- Increased Wellbeing support for students
- Ban of Mobile phones at school as per government requirements
- Better IT monitoring and usage of digital technologies in learning
- Kamar training for all staff appropriate to their positions

Initiatives:

- Investigation and planning for a Te Reo Maori Bilingual unit and continued support for Te Ao Haka, Te Reo Maori and Kapahaka
- Introduction of new NCEA Level 1 standards and a targeted Literacy and Numeracy programme for Level 1 students
- Refocussed and refined Akoranga programme incorporating Literacy and Numeracy and community connection
- Collaboration to create a set of classroom expectations for students and staff
- Increased Arts programme for all year levels

Kia Kaha, Kia Toa, Kia Manawanui - Courage knows no defeat

Statement of variance: progress against targets

Strategic Goal 1:
100% ATTENDANCE IN ALL ASPECTS OF SCHOOL

Annual Target/Goal:
100% Attendance in All Aspects of School
Measured through:

- Attendance data
- Correct entry of absences due to illness, bereavement, sports and school trips
- Contact with home by Arataki teachers and Kaitiaki, Attendance Service and Student Services

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes.	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i>
<p>Action 1 Introduction of ABC's for FVHS: <u>A</u>ttendance, <u>A</u>pppearance, <u>A</u>chievement <u>B</u>uilds a <u>C</u>onconnected, <u>C</u>ourageous <u>C</u>ommunity.</p>	<p><i>Not fully launched: on documentation but not specifically rolled out for staffing reasons.</i></p>	<p><i>On Strategic Planning documents.</i></p>	<p><i>To strengthen alignment with Goals and actions.</i></p>	<p><i>Revamp visioning documents and develop consensus on goals and strategies.</i></p>
<p>Action 2 Change of structure to Junior, Middle and Senior School and change to 100-minute lessons only</p>	<p><i>Year levels (Junior, Middle and Senior) were allocated to specific blocks and corridors of the schools.</i></p> <p><i>Timetable structure: 3 x 100-minute lessons for all year levels.</i></p>	<p><i>Timetable, signage.</i></p> <p><i>Vandalism and poor care of the environment.</i></p> <p><i>100-minute lessons are not popular with some staff and some students. Differs across years levels and faculty / subject areas.</i></p>	<p><i>Unintended consequences: Year 9 and 10 did not respond well to the 'homeroom' settings. Felt hemmed in, isolated, and 'babied'. Teachers did not 'own' the spaces as they were peripatetic.</i></p> <p><i>Terms 3 and 4: changed to faculty-based areas with teacher based in one space. Classroom spaces are better looked after and more vibrant learning spaces.</i></p>	<p><i>Review Junior, Middle and Senior school structure.</i></p> <p><i>Review of timetable structure and 100-minute lessons.</i></p>

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes.	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i>
<p>Action 3 Refocused and refined Akoranga programme for Year 10 & 11 only with compulsory teaching sessions for students including Financial Literacy and NCEA Level 1 Literacy and Numeracy</p>	<p><i>Implemented.</i></p> <p><i>Students completed a programme, where they had the opportunity to gain 5 Literacy and 10 Numeracy credits, by completing NCEA assessments not offered in other subjects.</i></p> <p><i>They had the opportunity to complete a Religious Studies Paper about a local purakau (5 Literacy credits), a Geography paper about town planning (5 Numeracy credits) and a Commerce paper about funding a school project (5 Numeracy Credits).</i></p> <p><i>Students were offered an alternate pathway to achieving their Literacy and Numeracy credits, especially if they did not pass the CAAs or take English/Maths.</i></p>	<p><i>NCEA Statistics:</i></p> <p><i>Geography 91933: 64 Students gained 5 Numeracy Credits from this standard across 2024 through Akoranga. Of those who passed, 12 were Year 10 and 52 were Year 11.</i></p> <p><i>Commerce 92028: 48 Students gained 5 Numeracy Credits from this standard across 2024 through Akoranga. Of those who passed, 11 were Year 10 and 37 were Year 11.</i></p> <p><i>Religious Studies 91917: 72 Students gained 5 Literacy Credits from this standard across 2024 through Akoranga. Of those who passed, 17 were Year 10 and 55 were Year 11.</i></p> <p><i>17 students gained their full Numeracy requirement from this program.</i></p> <p><i>47 Students gained 5 credits towards their 10 Credit Numeracy Requirement</i></p> <p><i>72 Students gained 5 credits towards their 10 Credit Literacy Requirement</i></p> <p><i>Total: 112 Y10 and 103 Y11(June 2024 roll return).</i></p>	<p><i>Year 10s doing the Akoranga programme generally did not have the academic ability to achieve the Level 1 Literacy and Numeracy standards. The program was changed for them in Term 3.</i></p> <p><i>Akoranga had previously been associated with 'outside the classroom learning' and we needed to not call this programme by the same name.</i></p>	<p><i>Re-introduce English and Mathematics as compulsory at Year 11, in order to support literacy development.</i></p> <p><i>We have introduced a Junior Literacy and Numeracy programme in Year 9 and 10 to support basic Literacy and Numeracy development, as well as Literacy for Life and Maths for Life classes at senior level.</i></p> <p><i>Te Manu Ka Rere PLD and structured support for Literacy and Numeracy,</i></p> <p><i>Further literacy and numeracy supports with Writers' toolbox and SmartLab</i></p>

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes.	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i>															
Action 4 Connection with external support through Te Mahau and external Attendance services	<i>Mid-year the Kahui Ako reintroduced the TAG (Truancy Action Group) for all schools, MOE / Te Mahau, and truancy services.</i>	TAG hui minutes. KAMAR and Every Day Matters attendance data: 1. Overall attendance Rate a. 2023:76.1% b. 2024:74.1% 2. Every Day Matters <table border="1" data-bbox="871 613 1222 771"> <thead> <tr> <th></th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Term 1</td> <td>78%</td> <td>78%</td> </tr> <tr> <td>Term 2</td> <td>77%</td> <td>75%</td> </tr> <tr> <td>Term 3</td> <td>73%</td> <td>74%</td> </tr> <tr> <td>Term 4</td> <td>69%</td> <td>67%</td> </tr> </tbody> </table>		2023	2024	Term 1	78%	78%	Term 2	77%	75%	Term 3	73%	74%	Term 4	69%	67%	<i>Discrepancy in Term 4 2024 data (to be reconciled) may be skewing the results. This may be a coding issue. Once reconciled, 2024 attendance data may be above 2023.</i>	<i>Specific Strategic Goal on Attendance incorporated in revised 2025 Strategic Plan. Specific Attendance Strategy to be developed in 2025.</i> <i>Continue engagement with TAG hui.</i>
	2023	2024																	
Term 1	78%	78%																	
Term 2	77%	75%																	
Term 3	73%	74%																	
Term 4	69%	67%																	
Action 5 Arataki and Lake rewards systems introduced for Attendance, Appearance and Achievement	<i>Not implemented.</i>	<i>N/A</i>	<i>N/A</i>	<i>Review whole-school rewards system. Reinvigorate Lake Leadership and Lake activities.</i>															

Strategic Goal 2:
100% Correct Appearance: School Uniform, Sports Uniform and Behaviour

- Annual Target/Goal:**
100% Correct Appearance: School Uniform, Sports Uniform and Behaviour Measured through:
- Kamar Pastoral entries
 - Correct entries for Uniform exemptions
 - Feedback from Sports Coaches and Managers, Arataki Teachers, Classroom Teachers, Cultural group leaders and classroom walk th roughs

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved? Consider if these need to be included in your next annual implementation plan.</i>
Action 1 Division of our school into a new structure of Junior School (Year 9), Middle School (Year 10 & 11), Senior School (Year 12 & 13). Each with specific rights and classroom settings.	<p><i>This happened for Terms 1 and 2.</i></p> <p><i>Unintended consequences: no staff 'owned' the spaces; students did not respect the spaces; students did not feel 'connected' to other year levels.</i></p> <p><i>Negative impact on staff wellbeing and student behaviour.</i></p> <p><i>Terms 3 and 4: moved to Faculty / subject structure.</i></p>	<p><i>Timetable. Signage.</i></p> <p><i>Vandalism and poor care of classrooms; lack of classroom displays.</i></p> <p><i>Staff and student feedback surveys.</i></p>	<p><i>Unintended consequences: no staff 'owned' the spaces; students did not respect the spaces; students did not feel 'connected' to other year levels. Did lead to division rather than connection.</i></p> <p><i>Negative impact on staff wellbeing and student behaviour.</i></p> <p><i>Terms 3 and 4: moved to Faculty / subject structure.</i></p>	<p><i>Review structure of school / kura into Junior, Middle and Senior Schools.</i></p> <p><i>Reinvigorate the Lake system to ensure greater connection across the year levels.</i></p>
Action 2 Relocation of Kaitiaki to areas appropriate to student locations for ease of access and care for their year level	<p><i>Offices located in the different corridors allocated to the year levels.</i></p>	<p><i>Clear signage. Offices reallocated.</i></p>	<p><i>Kaitiaki do not have a shared space. Again, quite isolated in terms of space.</i></p>	<p><i>Organise a Kaitiaki shared space with offices booked for meetings.</i></p>
Action 3 Increased Wellbeing support for students	<p><i>Staffing was increased to ensure more support for student wellbeing.</i></p> <p><i>Unfortunately, staffing issues hampered progress in this area.</i></p>	<p><i>Staffing.</i></p>	<p><i>Unfortunate circumstances.</i></p>	<p><i>Employ a second guidance counsellor.</i></p> <p><i>PLD for Travellers. Train more staff.</i></p>
Action 4 Ban of Mobile phones at school as per government requirements	<p><i>Term 1 general compliance.</i></p> <p><i>Lots of issues across the year.</i></p> <p><i>Constant messaging of the ban. Not 100% effective.</i></p>	<p><i>KAMAR Pastoral data: 81 entries for 2024 of phone use.</i></p>	<p><i>Reporting of phone use not consistent across staff.</i></p>	<p><i>Reminders regarding cell phone ban and good digital practice / use.</i></p>
Action 5	<p><i>Pulse available but poor uptake for students.</i></p>	<p><i>Pulse and Linewize statistics.</i></p>	<p><i>Linewize is excellent at alerting us to possible misuse of</i></p>	<p><i>Reinvigorate use of PULSE.</i></p>

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved? Consider if these need to be included in your next annual implementation plan.</i>
Better IT monitoring and usage of digital technologies in learning	<i>Linewize very useful for identifying misuse of digital technologies by students.</i>	<i>KAMAR pastoral data on IT misuse: nine incidents reported across the year; three for software / inappropriate use; six for misuse of hardware.</i>	<i>technology which allows us to shut down the misuse quickly and follow up quickly,</i>	
Action 6 Kamar training for all staff appropriate to their positions	<i>Improved staff PLD – frequent mini PLD sessions throughout the year.</i>	<i>Staff PLD schedule. KAMAR data.</i>	<i>Still lack of consistency on entries and recording in KAMAR. This often happens at high stress or high workload moments in the school year.</i>	<i>Review and set expectations around KAMAR entries. Ongoing PLD.</i>

Strategic Goal 3:

100% Achievement: All students are achieving their full potential

Annual Target/Goal:

100% Achievement: All students are achieving to their full potential

Measured through:

- *NCEA data*
- *JCL results*
- *IEP success*
- *Teacher, Parent, Whanau Narratives*
- *Involvement in sport, bands, cultural groups*
- *Achievement and completion data*

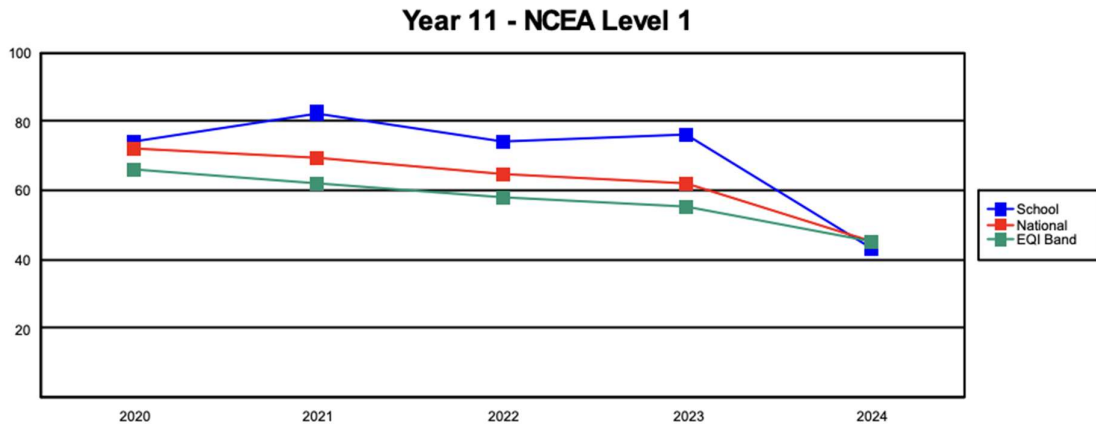
Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved? Consider if these need to be included in your next annual implementation plan.</i>
Action 1 Investigation and planning for a Te Reo Māori Bilingual	<i>Te Reo Māori Bilingual unit not researched or implemented. Limited staffing</i>	<i>44 students across Years 10-13 studied Te reo Māori; 17</i>	<i>Staffing issues.</i>	<i>More staff teaching junior reo and tea o Māori classes to</i>

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved? Consider if these need to be included in your next annual implementation plan.</i>
unit and continued support for Te Ao Haka, Te Reo Maori and Kapahaka	<p><i>options.</i></p> <p><i>Te Ao Haka, Te Reo Māori, Kapahaka classes.</i></p>	<p><i>students in Year 9 studied Māori studies.</i></p> <p><i>70 students took part in Taha Māori.</i></p>		<p><i>spread and grow the teaching load.</i></p> <p><i>Consider Te reo and Te ao Māori as compulsory at Years 9 and 10.</i></p> <p><i>Look at increasing teachers in this area as this is a growing area also the lead teacher has been promoted to Acting Assistant Principal.</i></p>
<p>Action 2</p> <p>Introduction of new NCEA Level 1 standards and a targeted Literacy and Numeracy programme for Level 1 students</p>	<p><i>Subject areas implemented the new NCEA standards.</i></p> <p><i>Targeted Literacy and Numeracy programmes for years 10 and 11 during Akoranga.</i></p> <p><i>Post prizegiving programme for Year 11 – 13 students.</i></p> <p><i>We set up alternate programmes for our students who have not achieved the expected NCEA level for their year level and are not sitting externals.</i></p> <p><i>We had the following programmes running:</i></p> <ul style="list-style-type: none"> <i>o Academic and functional literacy</i> <i>o Academic and functional numeracy</i> <i>o A Life Skills programme</i> <i>o Te Ao Māori programme</i> <i>o Year Level Independent study onsite.</i> 	<p><i>Despite our targeted literacy and numeracy programmes, we saw a significant drop in our NCEA Level 1 results for Year 11 only 42.9% achieved NCEA Level 1 compared with 76/1% in 2023. A fall off 33.2%. This is inline with National achievement statistics; FVHS is 2% below National results and 3.4% above School Equity Index Group.</i></p> <p><i>Our Māori and Pasifika students faired even worse. Our Māori students tend to perform in line with or above our NZ European students. In 2024, however, NCEA achievement dropped to 33.9% for our Māori students from 79.3% in 2023.; our Pasifika students dropped from 70.4% in 2023 to 39.3% in 2024.</i></p>	<p><i>The fall in students' achievement was not unexpected as reflected in the National statistics.</i></p> <p><i>The fact that some of our highest performing students failed to achieve the literacy and numeracy co-requisites suggests there is an issue with the testing not the students.</i></p>	<p><i>Te Manu Ka Rere external PLD to support students with Literacy and Numeracy CAAs.</i></p> <p><i>Literacy and Numeracy Strategic Plan.</i></p>

Actions	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved? Consider if these need to be included in your next annual implementation plan.</i>
Action 3 Refocused and refined Akoranga programme incorporating Literacy and Numeracy and community connection	See Strategic Goal 1 Action 3			
Action 4 Collaboration to create a set of classroom expectations for students and staff	<i>Co-created a behavioural support plan based on trauma informed and restorative practices.</i>	<i>Staff handbook and supporting behaviour management documents.</i>		<i>Continue PLD in restorative and trauma informed practices. Implement changes to behaviour plan.</i>
Action 5 Increased Arts programme for all year levels	<i>Full-time Music and Dance teachers appointed.</i>	<i>Junior and senior programmes. Pasifika performing arts provision Māori performing arts provision.</i>	<i>No drama offered – staffing issues.</i>	<i>Develop Arts programmes further: Visual Arts development; performing arts development; cultural arts development; drama provision.</i>

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

Strategic Goal 3: NCEA Progress: NCEA Data Analysis 2024



What is an EQI Band? What is an EQI Group?

School Equity Index Bands and Groups are derived from the [The Schooling Equity Index \(EQI\)](#). The Schooling Equity Index is a statistical model that estimates the extent to which students face socio-economic barriers to achievement at school. Schools are assigned an EQI number from 344 to 569. **A higher EQI number indicates that a school has students facing more socioeconomic barriers on average**, and a lower EQI number indicates that a school has students facing fewer socioeconomic barriers on average. This is used to enable the Ministry of Education to target resourcing to mitigate the impact of socioeconomic barriers.

Schooling Equity Index Number:



School Equity Index Band:

Fewest	Few	Below Average	Average	Above Average	Many	Most

Socioeconomic barriers to achievement

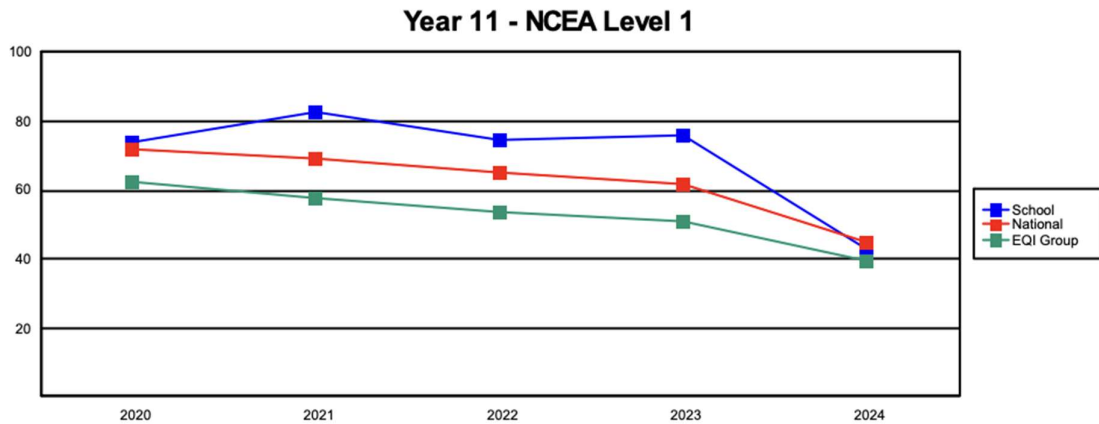
School Equity Index Group:

Fewer	Moderate	More

Socioeconomic barriers to achievement

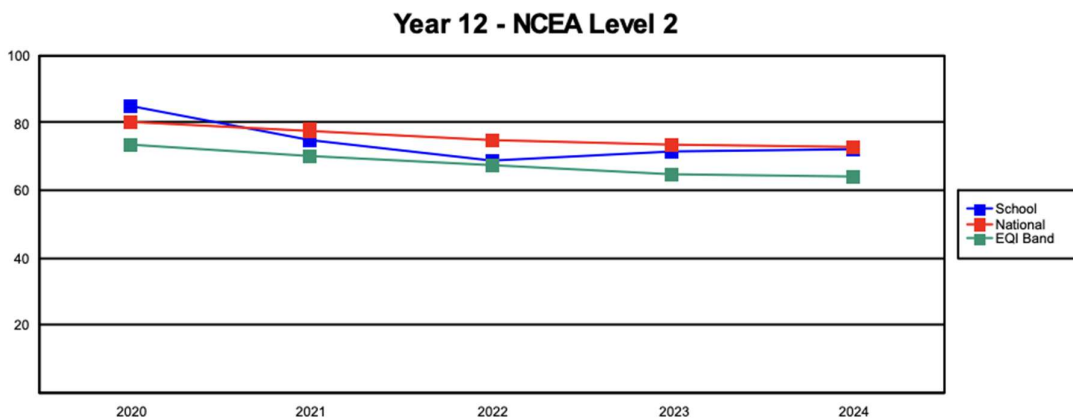
There are seven School Equity Index Bands, each containing approximately the same number of schools. Schools are placed into a band based on their Equity Index number. There are three School Equity Index Groups formed by collapsing the seven School Equity Index Bands as indicated in the above diagram.

Our EQI number is 513 out of 569.

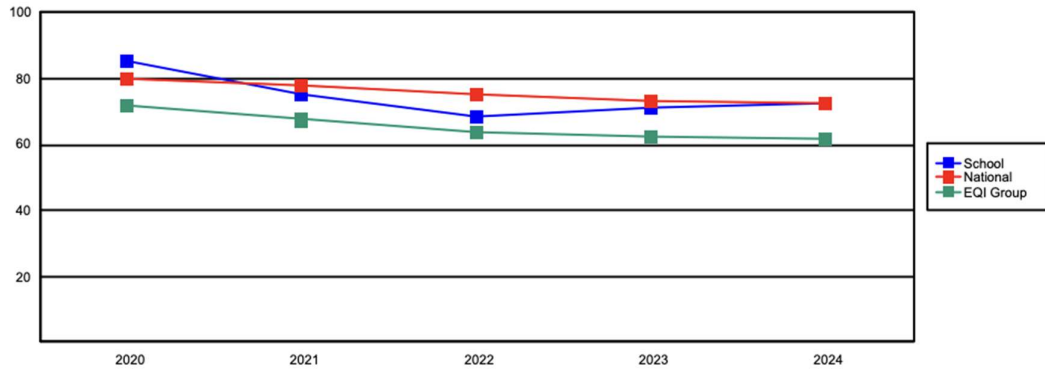


Comments:

- Obviously, a big drop and more so for our Māori and Pasifika students.
- Despite our targeted literacy and numeracy programmes, we saw a significant drop in our NCEA Level 1 results for Year 11 only 42.9% achieved NCEA Level 1 compared with 76/1% in 2023. A fall off 33.2%. This is in line with National achievement statistics; FVHS is 2% below National results and 3.4% above School Equity Index Group.
- Our Māori and Pasifika students fared even worse. Our Māori students tend to perform in line with or above our NZ European students. In 2024, however, NCEA achievement dropped to 33.9% for our Māori students from 79.3% in 2023.; our Pasifika students dropped from 70.4% in 2023 to 39.3% in 2024.
- The drop was not unexpected with the raft of changes with NCEA Level 1 in 2024 and is reflected nationally and in the EQI measures.
- In line with National and EQI Band and above our EQI Group.
- Our challenge: to improve these results for our students at Year 12 and Year 11 in 2025.



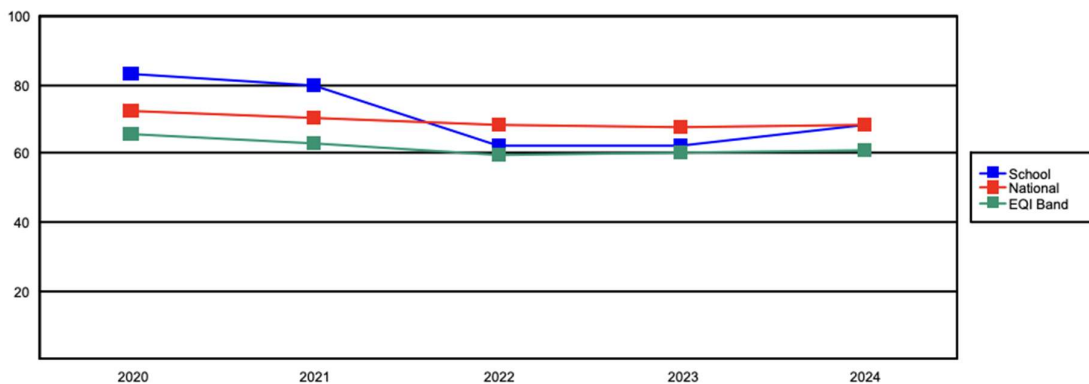
Year 12 - NCEA Level 2



Comments:

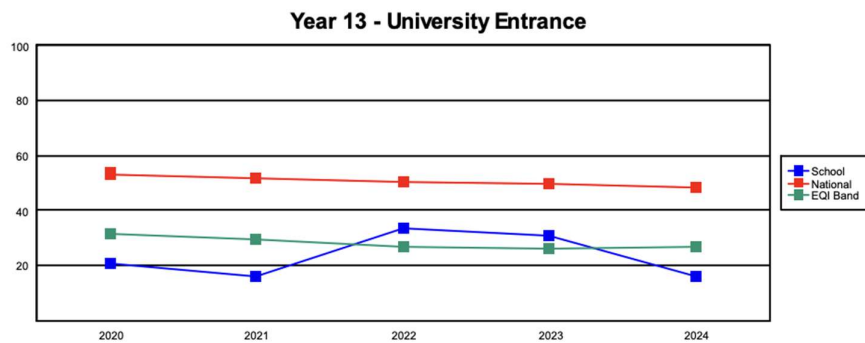
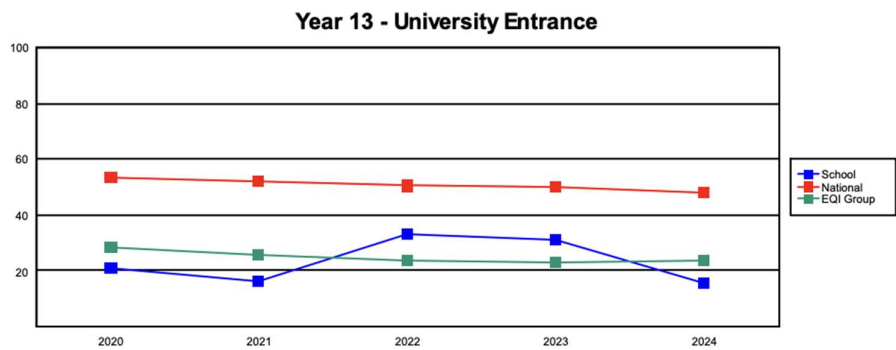
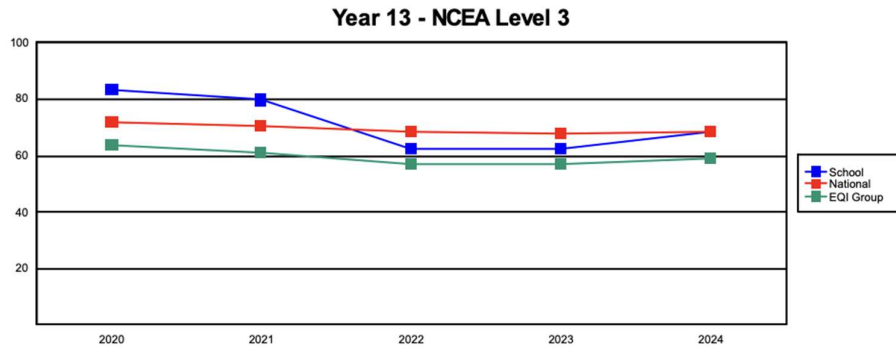
- A 0.9% improvement for our Level 2 student achievement since 2023.
- We saw a drop of 2.7% for our Māori student Level 2 achievement in 2024 from 70% in 2023 to 67.3% and an increase in our Pasifika Level 2 achievement by 20.1% from 53.8% to 73.9%.
- In line with National (-0.4%) and 8.4% above EQI Band and 10.8% above our EQI Group. This is very pleasing and is indicative of FVHS achieving better compared to comparative schools.
- We have improved from 2021 after drops in 2022 and 2023.
- Our challenge: to improve overall Level 2 achievement and our Merit and Excellence endorsements.

Year 13 - NCEA Level 3



Comments:

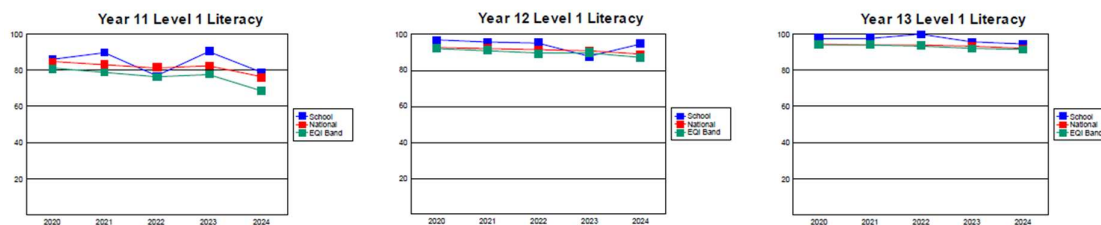
- A 6.2% improvement for our Level 3 student achievement since 2023. This is hugely encouraging as we were concerned about this cohort achieving and put in a range of supports for our students.
- We saw a drop of 3% for our Māori student Level 3 achievement in 2024 and our Pasifika Level 3 achievement remained the same, 57.1%
- In line with National (+0.2%) and 7.3% above EQI Band and 9.8% above our EQI Group. This is very pleasing and is indicative of FVHS achieving better compared to comparative schools.
- Again, an improvement in 2024 after a big dip in 2022 and 2023.
- Our challenge: to improve overall Level 3 achievement and our Merit and Excellence endorsements.



Comments:

- Here we go against trends in other NCEA achievement data with FVHS considerably lower than National data and somewhat lower than EQI data.
- As you can see UE has been considerably less than a focus at FVHS for some time. We have seen a drop though from 31.1% in 2023 to 15.8% in 2024, which is concerning.
- This cohort has been less academic than previous cohorts. Small numbers for this cohort also impact on percentages, as fewer students have a bigger impact.
- **Wonderings / reasonings:**
 - One of the reasons may be that this cohort was indeed below previous cohorts in terms of academic ability.
 - Students perhaps are more focused on acquiring a job and following trades pathways..
 - Students' courses perhaps have not allowed them to be able to attain UE, either from poor course counselling or lack of interest in UE.

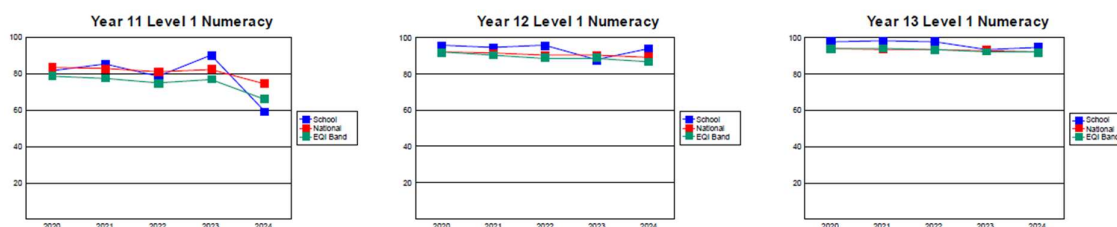
Literacy



Comments:

- Obviously, a big drop at Year 11: 11.8% for FVHS from 2023 to 2024.
- The drop was not unexpected with the raft of changes with NCEA Level 1 in 2024 and is reflected nationally and in the EQI measures.
- We are 2.5% above National, 10% above EQI Band and 12.7% above our EQI Group.
- At Years 12 and 13 we are performing well:
 - At Year 12 at 94.7% which is 5.7% above National, 7.8% above EQI Band and 8.4% above EQI Group.
 - Year 13 94.7% which is 2.5% above National, 3.1% above EQI Band and 3.2% above EQI Group.

Numeracy



Comments:

- Obviously, an even bigger drop at Year 11: 30.9% for FVHS from 2023 to 2024. (see Appendix 2 for more detail).
- The drop was not unexpected with the raft of changes with NCEA Level 1 in 2024 and is reflected nationally and in the EQI measures. The drop for our kura though is considerably more so we will need to investigate what happened.
- We are 15.5% below National, 6.9% below EQI Band and 4.3% below our EQI Group.
- At Years 12 and 13 we are performing well:
 - At Year 12 at 93.6% which is 4.5% above National, 7.1% above EQI Band and 7.8% above EQI Group.
 - Year 13 94.7% which is 2.5% above National, 2.7% above EQI Band and 3.1% above EQI Group.
- New transition credits are new standards that teachers have to get used to.
- CAA exams are unnatural for our students and proving hard to achieve even for students at Level 4.
- Concerns have been raised that the new NCEA literacy and numeracy tests, particularly the numeracy test, contain too much literacy-based content, potentially disadvantaging students who struggle with literacy but excel in numeracy. [“If a student is good at maths, but struggles with literacy, or is dyslexic, the barrier to showing their numeracy skills is huge.”](#)

NCEA Principal Reports

I have shared this data with teachers, and we celebrated the successes, shared the challenges, and discussed our wonderings.