

WHANGAROA COLLEGE



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 4


Principal: Jack Anderson

School Address: 4157 State Highway 10, Kaeo

School Postal Address: P O Box 126, Kaeo

School Phone: (09) 405-0199

School Email: office@whc.school.nz

Accountant / Service Provider: The School Office logo features the text 'The School Office' in a stylized font, with 'The' in blue and 'School Office' in orange. Below it, in smaller text, is 'a happy family in schools'.

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jess Williams	Presiding Member	Ministerial Appointment	Resigned Dec 2024
Colleen Sherwin	Presiding Member	Co-Opted	Resigned March 2024
Jack Anderson	Principal	ex Officio	
Melissa Pivac-Kool	Parent Rep	Ministerial Appointment	May-25
Wiki Todd	Parent Rep	Re-Elected	May-25
Paul Todd	Parent Rep	Elected	May-25
Bree Davis	Parent Rep	Ministerial Appointment	May-25
Sarah Morunga	Parent Rep	Elected	Resigned May 2024
LeeAnn Samuels	Staff Rep	Elected	May-25
Andre De Burchgraeve	Student Rep	Elected	Sept-24
Cheyenne Brown	Student Rep	Elected	Resigned Nov 2024

Auditor: BDO Kerikeri

WHANGAROA COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Whangaroa College

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

Full Name of Principal

Signed by: _____
Signature of Presiding Member

Signed by: _____
Signature of Principal

Date: 20/05/2025

Date: 20/05/2025

Whangaroa College

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	3,251,783	2,942,440	3,224,007
Locally Raised Funds	3	84,212	76,750	68,470
Interest		62,522	45,000	46,265
Gain on Sale of Property, Plant and Equipment		-	-	19,691
Total Revenue		3,398,517	3,064,190	3,358,433
Expense				
Locally Raised Funds	3	56,270	52,500	42,025
Learning Resources	4	1,947,046	1,865,148	1,902,979
Administration	5	369,133	367,100	364,616
Interest		728	-	809
Property	6	787,059	802,411	951,658
Loss on Disposal of Property, Plant and Equipment		471	-	8,713
Total Expense		3,160,707	3,087,159	3,270,800
Net Surplus / (Deficit) for the year		237,810	(22,969)	87,633
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		237,810	(22,969)	87,633

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

Whangaroa College

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		1,853,492	1,786,599	1,739,756
Total comprehensive revenue and expense for the year		237,810	(22,969)	87,633
Contributions from the Ministry of Education		-	-	12,774
Contribution - Furniture and Equipment Grant		-	-	13,329
Equity at 31 December		2,091,302	1,763,630	1,853,492
Accumulated comprehensive revenue and expense		2,091,302	1,763,630	1,853,492
Equity at 31 December		2,091,302	1,763,630	1,853,492

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.

Whangaroa College

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	963,914	1,202,573	1,316,566
Accounts Receivable	8	158,897	128,207	197,060
GST Receivable		13,973	-	-
Prepayments		18,483	20,020	20,020
Investments		685,640	385,640	385,640
Funds Receivable for Capital Works Projects	15	168,255	-	242,861
		2,009,162	1,736,440	2,162,147
Current Liabilities				
GST Payable		-	32,040	32,039
Accounts Payable	11	228,692	405,693	405,693
Revenue Received in Advance	12	11,914	1,000	1,000
Provision for Cyclical Maintenance	13	-	48,286	48,286
Finance Lease Liability	14	5,919	3,341	5,113
Funds held for Capital Works Projects	15	64,280	-	310,733
		310,805	490,360	802,864
Working Capital Surplus/(Deficit)		1,698,357	1,246,080	1,359,283
Non-current Assets				
Property, Plant and Equipment	10	547,777	603,011	583,011
		547,777	603,011	583,011
Non-current Liabilities				
Provision for Cyclical Maintenance	13	144,626	84,207	84,207
Finance Lease Liability	14	10,206	1,254	4,595
		154,832	85,461	88,802
Net Assets		2,091,302	1,763,630	1,853,492
Equity		2,091,302	1,763,630	1,853,492

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

Whangaroa College

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,313,887	957,648	1,270,796
Locally Raised Funds		87,800	83,787	75,507
Goods and Services Tax (net)		(46,012)	36,378	36,378
Payments to Employees		(487,610)	(439,824)	(499,692)
Payments to Suppliers		(769,570)	(428,919)	(433,792)
Interest Paid		(728)	-	(809)
Interest Received		59,050	36,909	38,174
Net cash from/(to) Operating Activities		156,817	245,979	486,562
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	19,691
Purchase of Property Plant & Equipment (and Intangibles)		(32,350)	(108,166)	(97,724)
Purchase of Investments		(300,000)	(246,693)	
Net cash from/(to) Investing Activities		(332,350)	(354,859)	(78,033)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	13,329
Contributions from Ministry of Education		-	-	12,774
Finance Lease Payments		(5,272)	(5,113)	(5,192)
Funds Administered on Behalf of Other Parties		(171,847)	-	83,252
Net cash from/(to) Financing Activities		(177,119)	(5,113)	104,163
Net increase/(decrease) in cash and cash equivalents		(352,652)	(113,993)	512,692
Cash and cash equivalents at the beginning of the year	7	1,316,566	1,316,566	803,874
Cash and cash equivalents at the end of the year	7	963,914	1,202,573	1,316,566

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.

Whangaroa College

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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.

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 14. Future operating lease commitments are disclosed in note 20.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

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

i) 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 to Crown Owned Assets	20-40 years
Furniture and equipment	10-15 years
Information and communication technology	5 years
Motor vehicles	10 years
Plant and Machinery	10 years
Sports Equipment	10 years
Audio Visual	5 years
Electronic Equipment	10 years
Minor Equipment	10 years
Equipment for Teaching	10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

Revenue received in advance relates to fees 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.

n) 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.

o) 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.

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

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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

r) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) 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 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	994,872	840,807	1,017,822
Teachers' Salaries Grants	1,460,867	1,400,000	1,458,698
Use of Land and Buildings Grants	548,232	490,000	484,352
Ka Ora, Ka Ako - Healthy School Lunches Programme	184,807	150,000	177,670
Other Government Grants	63,005	61,633	85,465
	<u>3,251,783</u>	<u>2,942,440</u>	<u>3,224,007</u>

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	-	1,000	650
Fees for Extra Curricular Activities	24,986	18,250	11,952
Other Revenue	59,226	57,500	55,868
	<u>84,212</u>	<u>76,750</u>	<u>68,470</u>
Expense			
Extra Curricular Activities Costs	17,514	10,000	1,601
Trading	-	500	90
Other Locally Raised Funds Expenditure	38,756	42,000	40,334
	<u>56,270</u>	<u>52,500</u>	<u>42,025</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>27,942</u>	<u>24,250</u>	<u>26,445</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	130,181	189,648	146,860
Information and Communication Technology	14,888	22,500	16,815
Employee Benefits - Salaries	1,704,894	1,598,000	1,639,918
Staff Development	16,340	17,500	11,600
Depreciation	78,802	30,000	84,859
Other Learning Resources	1,941	7,500	2,927
	<u>1,947,046</u>	<u>1,865,148</u>	<u>1,902,979</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	13,599	7,000	6,777
Board Fees and Expenses	7,400	11,100	9,568
Operating Leases	12,755	15,200	13,297
Other Administration Expenses	20,282	24,300	18,010
Employee Benefits - Salaries	161,374	146,000	157,871
Insurance	5,351	6,000	4,608
Service Providers, Contractors and Consultancy	6,192	7,500	5,656
Ka Ora, Ka Ako - Healthy School Lunches Programme	142,180	150,000	148,829
	<u>369,133</u>	<u>367,100</u>	<u>364,616</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	47,661	48,000	48,141
Cyclical Maintenance	12,133	21,161	157,243
Heat, Light and Water	43,287	39,000	37,158
Rates	6,534	6,300	5,700
Repairs and Maintenance	4,243	59,500	82,310
Use of Land and Buildings	548,232	490,000	484,352
Employee Benefits - Salaries	80,100	85,000	92,983
Other Property Expenses	44,869	53,450	43,771
	<u>787,059</u>	<u>802,411</u>	<u>951,658</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	703,914	842,573	956,566
Short-term Bank Deposits	260,000	360,000	360,000
Cash and cash equivalents for Statement of Cash Flows	<u>963,914</u>	<u>1,202,573</u>	<u>1,316,566</u>

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

Of the \$963,914 Cash and Cash Equivalents, \$62,480 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$963,915 Cash and Cash Equivalents, \$914 of Revenue Received in Advance is held by the School, as disclosed in note 12.

Of the \$963,914 Cash and Cash Equivalents, \$11,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,706	4,380	4,380
Receivables from the Ministry of Education	7,650	-	-
Interest Receivable	14,279	10,807	10,807
Banking Staffing Underuse	-	-	68,853
Teacher Salaries Grant Receivable	135,262	113,020	113,020
	<u>158,897</u>	<u>128,207</u>	<u>197,060</u>
Receivables from Exchange Transactions	15,985	15,187	15,187
Receivables from Non-Exchange Transactions	142,912	113,020	181,873
	<u>158,897</u>	<u>128,207</u>	<u>197,060</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	685,640	385,640	385,640
	<u>685,640</u>	<u>385,640</u>	<u>385,640</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land	91,320	-	-	-	-	91,320
Buildings	181,774	-	-	-	(8,725)	173,049
Furniture and Equipment	53,271	6,742	-	-	(5,942)	54,071
Information and Communication Technology	52,399	-	-	-	(17,824)	34,575
Motor Vehicles	10,262	-	-	-	(5,199)	5,063
Plant and Machinery	68,573	2,825	-	-	(12,455)	58,943
Sports Equipment	38,908	2,005	-	-	(6,193)	34,720
Audio Visual	21,575	11,018	-	-	(6,902)	25,691
Electronic Equipment	32,484	4,686	-	-	(5,305)	31,865
Equipment for Teaching	9,265	1,394	-	-	(2,447)	8,212
Minor Equipment	2,148	-	-	-	(422)	1,726
Leased Assets	8,832	11,690	-	-	(5,462)	15,060
Library Resources	12,200	3,680	(471)	-	(1,926)	13,483
	<u>583,011</u>	<u>44,040</u>	<u>(471)</u>	<u>-</u>	<u>(78,802)</u>	<u>547,778</u>

The net carrying value of furniture and equipment held under a finance lease is \$15,060 (2023: \$8,832)

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 \$
Land	91,320	-	91,320	91,320	-	91,320
Buildings	369,765	(196,716)	173,049	369,765	(187,991)	181,774
Furniture and Equipment	134,871	(80,800)	54,071	128,129	(74,858)	53,271
Information and Communication Technology	229,275	(194,700)	34,575	229,275	(176,876)	52,399
Motor Vehicles	69,768	(64,705)	5,063	69,768	(59,506)	10,262
Plant and Machinery	149,360	(90,417)	58,943	146,536	(77,963)	68,573
Sports Equipment	71,849	(37,129)	34,720	69,844	(30,936)	38,908
Audio Visual	43,439	(17,749)	25,690	32,421	(10,846)	21,575
Electronic Equipment	63,131	(31,266)	31,865	58,445	(25,961)	32,484
Equipment for Teaching	64,295	(56,083)	8,212	62,901	(53,636)	9,265
Minor Equipment	4,946	(3,220)	1,726	4,946	(2,798)	2,148
Leased Assets	22,431	(7,371)	15,060	15,158	(6,326)	8,832
Library Resources	54,287	(40,804)	13,483	52,639	(40,439)	12,200
	<u>1,368,737</u>	<u>(820,960)</u>	<u>547,777</u>	<u>1,331,147</u>	<u>(748,136)</u>	<u>583,011</u>

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	10,141	215,121	215,121
Accruals	15,639	7,793	7,793
Employee Entitlements - Salaries	147,845	121,681	121,681
Employee Entitlements - Leave Accrual	55,067	61,098	61,098
	<u>228,692</u>	<u>405,693</u>	<u>405,693</u>
Payables for Exchange Transactions	228,692	405,693	405,693
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>228,692</u>	<u>405,693</u>	<u>405,693</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	11,000	1,000	1,000
Other revenue in Advance	914	-	-
	<u>11,914</u>	<u>1,000</u>	<u>1,000</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	132,493	85,000	157,243
Increase to the Provision During the Year	12,133	47,493	-
Use of the Provision During the Year	-	-	(24,750)
Other Adjustments	-	-	-
Provision at the End of the Year	144,626	132,493	132,493
Cyclical Maintenance - Current	-	48,286	48,286
Cyclical Maintenance - Non current	144,626	84,207	84,207
	144,626	132,493	132,493

The School's cyclical maintenance schedule details annual painting 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 schools 10 Year Property Plan/quotes from local painting contractors.

14. Finance Lease Liability

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

	Actual \$	Budget (Unaudited) \$	Actual \$
No Later than One Year	7,094	3,480	5,778
Later than One Year and no Later than Five Years	11,506	1,300	4,911
Future Finance Charges	(2,475)	(185)	(981)
	16,125	4,595	9,708
Represented by			
Finance lease liability - Current	5,919	3,341	5,113
Finance lease liability - Non current	10,206	1,254	4,595
	16,125	4,595	9,708

15. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE B,D,F,J,L - 02 Roofing & Internal Upgrades - Project No. 215903	(168,255)	-	-	-	(168,255)
MOE Bundled Roofing, Type 4 Fire Alarm - Project No. 226083	(70,056)	70,056	-	-	-
MOE Heatpump Replacement - Project No. 226081	(1,000)	1,000	-	-	-
MOE Fencing - Project No. 238262	261,271	-	(261,271)	-	-
MOE Master Key Replacement - Project No. 238308	36,751	-	(36,751)	-	-
MOE Unforeseen Effluent - Project No. 238991	12,711	4,192	(16,903)	-	-
MOE Emergency Cyclone Project - Project No. 241253	(3,550)	3,550	-	-	-
MOE Fire Alarm - Project No 249384	-	16,700	(350)	-	16,350
MOE Mould Remediation - Project No. 246095	-	52,400	(4,470)	-	47,930
Totals	67,872	147,898	(319,745)	-	(103,975)

Represented by:

Funds Held on Behalf of the Ministry of Education	64,280
Funds Receivable from the Ministry of Education	(168,255)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE B,D,F,J,L - 02 Roofing & Internal Upgrades - Project No. 215903	(602,946)	607,136	(172,445)	-	(168,255)
MOE Bundled Roofing, Type 4 Fire Alarm - Project No. 226083	589,776	-	(659,832)	-	(70,056)
MOE Heatpump Replacement - Project No. 226081	(1,000)	-	-	-	(1,000)
MOE Fencing - Project No. 238262	(1,260)	499,581	(237,050)	-	261,271
MOE Mould Room - Project No. 233822	50	-	(50)	-	-
MOE Master Key Replacement - Project No. 238308	-	52,740	(15,989)	-	36,751
MOE Unforeseen Effluent - Project No. 238991	-	79,249	(66,538)	-	12,711
MOE Emergency Cyclone Project - Project No. 241253	-	2,000	(5,550)	-	(3,550)
Totals	(15,380)	1,240,706	(1,157,454)	-	67,872

Represented by:

Funds Held on Behalf of the Ministry of Education	310,733
Funds Receivable from the Ministry of Education	(242,861)

16. 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.

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,690	2,600
<i>Leadership Team</i>		
Remuneration	657,744	630,337
Full-time equivalent members	5	5.00
Total key management personnel remuneration	660,434	632,937

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

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	160-170
Benefits and Other Emoluments	4-5	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	1	2
110 - 120	4	2
120 - 130	1	3
130 - 140	0	0
140 - 150	0	0
	6.00	7.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	nil	nil

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$220,402 (2023:\$402,505) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
MOE Fire Alarm - Project No 249384	\$166,650
MOE Mould Remediation - Project No. 246095	53,752
Total	<u>220,402</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2024, the Board has no operating commitments

21. 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	963,914	1,202,573	1,316,566
Receivables	158,897	128,207	197,060
Investments - Term Deposits	685,640	385,640	385,640
Total financial assets measured at amortised cost	1,808,451	1,716,420	1,899,266

Financial liabilities measured at amortised cost

Payables	228,692	405,693	405,693
Finance Leases	16,125	4,595	9,708
Total financial liabilities measured at amortised cost	244,817	410,288	415,401

22. Events After Balance Date

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

23. Comparatives

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

Whangaroa College

Kiwisport Statement

For the year ended 31 December 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received a Kiwisport funding total of \$2,277.72 [2023 \$3,020] (excluding GST). The funding was spent on purchasing sports equipment for organised lunchtime activities and school sports in general: internal events and Sport Northland Secondary Schools events which are external. This included: new sports equipment, basketball, volleyball, badminton, touch, athletics, netball, rugby. Transport and koha to external non-school providers: basketball and paddleboarding.

The number of students participating in organised sport went from 45% in 2023 to 62% in 2024. The number of students representing the college went from 52 in 2023 to 57 in 2024.

Statement of Compliance with Employment Policy

For the year ended 31 December 2024

For the year ended 31 December 2024: the Whangaroa College Board has met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review in accordance with our Equal Opportunities Policy. We practice impartial selection of suitably qualified persons for appointment through our nominated selection committee.

Analysis of Variance Reporting



School Name:	Whangaroa College	School Number	004						
Strategic Aim:	To raise the achievement of all students (especially Maori) across all curriculum areas, especially numeracy and literacy, by having effective teachers who are committed, knowledgeable, skillful, caring, creative and valued.								
Annual Aim:	Accelerate student achievement in reading, writing and maths. Every student will show accelerated progress over the year.								
Targets:	<p>Junior</p> <p>Each cohort group will accelerate at least 2 sub-levels in reading, writing and maths. 85% of students will accelerate at least 2 sub-levels in reading, writing and maths - for students here for at least 3 terms of the year. All students will have 85% or higher attendance. All students who are working well below and below will have access to additional support programmes to improve their literacy and numeracy skills.</p> <p>Senior</p> <p>The students at level 1, 2, and 3 that have been identified as not 'on track' to achieving NCEA level will achieve NCEA level that they are working towards by the end of the year. Level 1 students gain 80 credits at level one Level 2 students gain 60 credits at level 2 and or 80 credits at level 1 Level 3 students gain 60 credits at level 3 and or 60 credits at level 2</p>								

Baseline Data:									
Junior Reading, Writing and Mathematics									
Year 7 Reading									
Start 2024	7	2	1	1					
	Well Below	Below	At	Above					
End 2024	6	2	1	0					
Year 7 Reading Maori									
Start 2024	6	2	1	1					
	Well Below	Below	At	Above					
End 2024	5	2	1	0					
Year 7 Writing									
Start 2024	9	2	1	0					
	Well Below	Below	At	Above					
End 2024	7	1	0	0					

Year 7					
Writing Maori					
Start 2024	8	2	1	0	
	Well Below	Below	At	Above	
End 2024	6	1	0	0	
Year 7					
Mathematics					
Start 2024	10	2	1	0	
	Well Below	Below	At	Above	
End 2024	5	1	2	3	
Year 7					
Mathematics Maori					
Start 2024	10	2	1	0	
	Well Below	Below	At	Above	
End 2024	5	0	2	3	

Year 8		Reading			
Start 2024	9	1	7	4	
	Well Below	Below	At	Above	
End 2024	17	3	1	5	
Year 8		Reading Maori			
Start 2024	8	1	7	4	
	Well Below	Below	At	Above	
End 2024	16	3	1	5	
Year 8		Writing			
Start 2024	11	5	6	0	
	Well Below	Below	At	Above	
End 2024	23	0	0	3	

Year 8 Writing Maori					
Start 2024	10	5	6	0	
	Well Below	Below	At	Above	
End 2024	22	0	0	3	
Year 8 Mathematics					
Start 2024	16	6	1	0	
	Well Below	Below	At	Above	
End 2024	16	2	2	2	
Year 8 Mathematics Maori					
Start 2024	15	6	1	0	
	Well Below	Below	At	Above	
End 2024	16	2	2		



Year 9 Reading						
Start 2024	11	4	4	0		
	Well Below	Below	At	Above		
End 2024	15	1	3	1		
Year 9 Reading Maori						
Start 2024	11	4	3	0		
	Well Below	Below	At	Above		
End 2024	15	1	3	0		
Year 9 Writing						
Start 2024	4	7	3	0		
	Well Below	Below	At	Above		
End 2024	20	0	0	0		

Year 9					
Writing Maori					
Start 2024	4	7	2	0	
	Well Below		At	Above	
End 2024	19	0	0	0	
Year 9					
Mathematics					
Start 2024	11	3	4	0	
	Well Below		At	Above	
End 2024	7	1	3	2	
Year 9					
Mathematics Maori					
Start 2024	11	3	3	0	
	Well Below		At	Above	
End 2024	7	1	3	1	

Year 10					
Reading					
Start 2024	6	4	2	0	
	Well Below	Below	At	Above	
End 2024	11	3	0	0	
Year 10					
Reading Maori					
Start 2024	5	3	2	0	
	Well Below	Below	At	Above	
End 2024	10	2	0	0	
Year 10					
Writing					
Start 2024	9	0	1	2	
	Well Below	Below	At	Above	
End 2024	17	1	0	0	

Year 10 Writing Maori						
Start 2024	5	4	1	0		
	Well Below	Below	At	Above		
End 2024	15	0	0	0		
Year 10 Mathematics						
Start 2024	9	1	2	0		
	Well Below	Below	At	Above		
End 2024	8	1	0	1		
Year 10 Mathematics Maori						
Start 2024	8	1	1	0		
	Well Below	Below	At	Above		
End 2024	7	1	0	0		

Attendance

Attendance data	2020	2021	2022	2023	2024				
Year 7	85.40 %	83.80 %	70.64%	71.6 %	73%				
Year 7 Maori	84.90 %	82.35 %	69.80%	71.2 %	72.6 %				
Year 8	81.90 %	82.40 %	68.5%	64.3 %	78 %				
Year 8 Maori	80.68 %	78.84 %	75%	63.1 %	77.3 %				
Year 9	77.70 %	70.10 %	70.55%	45.7 %	74.6 %				
Year 9 Maori	75.32 %	67.88 %	71.2%	43.8 %	66.3 %				
Year 10	71.70 %	74.60 %	64.33%	46.1 %	67%				
Year 10 Maori	70.15 %	74.51 %	62.23%	45.0 %	63.0 %				

Achievement - Seniors

Overall Data											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Level 1	52.90 %	48.50 %	50%	27.30 %	52.63 %	66.7%	56.3%	47.1%	47.1%	31.8%	
Level 2	77.30 %	65.20 %	61.10%	69.20 %	66.20 %	66.7%	55.6%	57.1%	44.4%	66.7%	
Level 3	20%	50%	41.20%	28.60 %	57.14 %	100%	66.7%	50%	50%	70%	
UE	0%					25%	22.2%	0%	0%	50%	
Literacy				54.50 %	47.40 %	70%	52.94%	73.5%	54.2%	63.6%	
Numeracy				27.30 %	73.70 %	80%	82.35%	64.7%	70.8%	45.5%	
Maori Data											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Level 1	51.70 %	48.40 %	53.30%	30.00 %	43.75 %	66.6%	53.84%	36.7%	39.1%	40.9%	
Level 2	75.00 %	66.70 %	57.10%	70.00 %	66.70 %	66.70%	55.6%	40%	40%	64.4%	
Level 3	22.20 %	42.90 %	42.90%	20.00 %	50.00 %	75%	62.50%	50%	25%	59%	
UE	0%					25%	25%	0%	0%	31.9%	
Literacy						66.66%	53.8%	76.7%	75.6%	56.6%	
Numeracy						77.8%	76.9%	66.7%	82.9%	33.3%	

Certificate Endorsement	Merit						
	2018	2019	2020	2021	2023	2024	
Level 1	0%	6.25%	0%	11.7%	0%	28.6%	
Level 2	23.0%	16.6%	12.50%	0%	0%	0%	
Level 3	0%	0%	20%	0%	0%	0%	

Attendance	2018	2019	2020	2021	2022	2023	2024
Level 1							
Overall attendance	81.50 %	80.51 %	68.30 %	65.80 %	65%	45.5 %	66.2%
Maori Boys	65.70 %	78.80 %	50.40 %	78.37 %	63.70 %	44.2%	62,2%
Maori Girls	82.00 %	74.60 %	74.21 %	59.05 %	42%	45 %	64.3%
Level 2							
Overall attendance	79.20 %	79.40 %	76.90 %	71.90 %	65%	49.2 %	75.9%
Maori Boys	74%	88.80 %	79.96 %	69.90 %	53%	58.9 %	71.5%
Maori Girls	76.70 %	73.20 %	72.68 %	72.62 %	67%	39.7%	58.2%
Level 3							
Overall attendance	65.10 %	90.20 %	74.10 %	77.40 %	57%	37.9 %	53.9%
Maori Boys	64.48 %	94.90 %	NA	61.76 %	NA	NA	64.6%

		Maori Girls	NA	88.30 %	62.66 %	74.70 %	57%	37.9 %	40.9%		
		Y10									
0		Student Number	Level	Ethnicity	HalfDays Year Percentage	Total Credits Achieved	Level 1 Credits Earned	Level 2 Credits Earned	Numeracy Status	Literacy L1 Status	
		1	10	Māori	27	0	0	0	No	No	
		2	10	Māori	50	0	0	0	No	No	
		3	10	Māori	42	10	10	0	Yes: NZQA (2024)	No	
		4	10	Māori	65	12	11	1	No	Yes: NZQA (2024)	
		5	10	Māori	28	0	0	0	No	No	
		6	10	Māori	68	7	6	1	No	No	

	7	10	NZ European	51	10	10	0	No	Yes: NZQA (2024)
	8	10	Māori	70	20	20	0	No	Yes: NZQA (2023)
	9	10	Māori	71	15	15	0	Yes: NZQA (2024)	No
	10	10	Māori	72	5	5	0	No	No
	11	10	Māori	66	0	0	0	No	No
	12	10	Māori	0	0	0	0	No	No
	13	10	Māori	63	0	0	0	No	No
	14	10	Māori	39	0	0	0	No	No
	15	10	Māori	93	0	0	0	No	No

	16	10	Māori	78	7	6	1	No	No
	17	10	Indigenous Australian	47	5	5	0	No	No
	18	10	Māori	66	0	0	0	No	No
	19	10	NZ European	78	0	0	0	No	No
	20	10	Māori	81	22	16	6	No	Yes: NZQA (2024)
	21	10	Māori	76	0	0	0	No	No
	22	10	NZ European	79	25	20	5	Yes: NZQA (2024)	Yes: NZQA (2023)
	23	10	Māori	64	0	0	0	No	No
	24	10	Māori	42	0	0	0	No	No

	14	9	Māori	68	0	0	0	No	No
	15	9	Māori	93	0	0	0	No	No
	16	9	Māori	80	10	10	0	No	Yes: NZQA (2024)
	17	9	Māori	80	0	0	0	No	No
	18	9	NZ European	64	0	0	0	No	No
	19	9	Māori	77	0	0	0	No	No
	20	9	Māori	40	0	0	0	No	No
	21	9	Māori	70	0	0	0	No	No
	22	9	Māori	64	0	0	0	No	No

	23	9	Māori	82	10	10	0	No	Yes: NZQA (2024)
	24	9	Māori	57	0	0	0	No	No
	25	9	Māori	70	10	10	0	Yes: NZQA (2024)	No
	26	9	Māori	74	10	10	0	Yes: NZQA (2024)	No
	27	9	Māori	0	0	0	0	No	No
	28	9	NZ European	74	15	15	0	Yes: NZQA (2024)	No
	29	9	Māori	73	15	15	0	Yes: NZQA (2024)	No

SENIORS

Student Number	Level	Ethnicity	HalfDays Year Percentage Attendance	NCEA Level 1 Status	NCEA Level 2 Status	NCEA Level 3 Status	Numeracy Status	Literacy L1 Status	UE Literacy Status	UE	Leaving - Destination
1	13	Māori	0	Yes: NZQA (2023)	No: 40 credits	No: 9 credits	Yes: NZQA (2023)	Yes: NZQA (2022)	No	N	Employment
2	13	NZ European	75	Yes: NZQA (2022)	Yes: NZQA (2023)	Yes: NZQA (2024)	Yes: NZQA (2022)	Yes: NZQA (2022)	Yes	Y	University
3	13	Māori	42	Yes: NZQA (2022)	Yes: NZQA (2024)	Yes: NZQA (2024)	Yes: NZQA (2022)	Yes: NZQA (2022)	Yes	Y	
4	13	Māori	12	Yes: NZQA (2022)	No: 56 credits	No: 16 credits	Yes: NZQA (2022)	Yes: NZQA (2022)	No	N	Employment
5	13	Māori	91	Yes: NZQA (2022)	Yes: NZQA (2024)	Yes: NZQA (2024)	Yes: NZQA (2022)	Yes: NZQA (2022)	Yes	Y	University
6	13	Māori	70	Yes: NZQA (2022)	Yes: NZQA (2023)	Yes: NZQA (2024)	Yes: NZQA (2022)	Yes: NZQA (2022)	No	N	Employment
7	13	Māori	26	Yes: NZQA (2022)	Yes: NZQA (2023)	Yes: NZQA (2024)	Yes: NZQA (2022)	Yes: NZQA (2022)	No	N	Employment

8	13	Māori	31	Yes: NZQA (2024)	No: 31 credits	No: 7 credits	Yes: NZQA (2024)	Yes: NZQA (2024)	No	N	Further study
9	13	Māori	60	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes: 60 credits	Yes: NZQA (2022)	Yes: NZQA (2022)	Yes	N	Navy
10	13	Māori	0	Yes: NZQA (2023)	Yes: NZQA (2023)	No: 33 credits	Yes: NZQA (2023)	Yes: NZQA (2022)	Yes	N	Employment
11	13	Māori	58	Yes: NZQA (2023)	Yes: NZQA (2024)	Yes: NZQA (2024)	Yes: NZQA (2023)	Yes: NZQA (2022)	Yes	Y	University
12	13	Māori	0	Yes: NZQA (2022)	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes: NZQA (2022)	Yes: NZQA (2022)	No	N	Employment
13	13	NZ European	82	Yes: NZQA (2022)	Yes: NZQA (2023)	Yes: NZQA (2024)	Yes: NZQA (2022)	Yes: NZQA (2022)	Yes	Y	University
1	12	Māori	59	Yes: NZQA (2023)	Yes: NZQA (2024)	No: 23 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	No	N	Employment
2	12	Māori	62	Yes: NZQA (2023)	Yes: NZQA (2024)	No: 34 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes	N	Furhter study
3	12	Māori	74	Yes: 100 credits	No: 41 credits	No: 3 credits	Yes: NZQA	Yes: NZQA	No	N	Employment

12	12	Māori	42	Yes: NZQA (2023)	Yes: NZQA (2023)	No: 54 credits	(2023)	Yes: NZQA (2023)	(2023)	No	N	Employment
13	12	Māori	11	Yes: 110 credits	Yes: 70 credits	No: 30 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes: Restricted, Core	No	N	Employment
14	12	Māori	61	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes: NZQA (2024)	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes	N	Employment
15	12	Māori	63	Yes: NZQA (2023)	Yes: NZQA (2023)	No: 55 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes	N	Current student
1	11	Māori	28				No	No	No		N	Employment
2	11	NZ European	62	Yes: NZQA (2024)	Yes: NZQA (2024)	No: 14 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes: NZQA (2023)	No	N	Current student
3	11	Māori	79	No: 72 credits, no Num & Lit	No: 45 credits, no Num & Lit	No: 15 credits, no Num & Lit	No	No	No	No	N	Another School
4	11	Māori	71	No: 71 credits, no Num	No: 47 credits, no Num	No: 18 credits, no Num	No	No	Yes: NZQA (2024)	No	N	Current student

5	11	Māori	59	No: 47 credits, no Num	No: 30 credits, no Num	No: 6 credits, no Num	No	Yes: NZQA (2024)	No	Employment
6	11	Māori	70				No	No	N	Employment
7	11	Māori	67	No: 108 credits, no Lit	No: 71 credits, no Lit	No: 10 credits, no Lit	Yes: NZQA (2024)	No	N	Current student
8	11	Māori	84	Yes: NZQA (2024)	No: 22 credits	No: 2 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	N	Current student
9	11	Māori	53	No: 49 credits, no Lit	No: 22 credits, no Lit	No: 0 credits, no Lit	Yes: NZQA (2023)	No	N	Current student
10	11	Māori	67	No: 26 credits, no Num	No: 7 credits, no Num	No: 0 credits, no Num	No	Yes: Additio nal, English	N	Another School
11	11	Māori	58	No: 5 credits, no Num & Lit	No: 0 credits, no Num & Lit	No: 0 credits, no Num & Lit	No	No	N	Another School
12	11	Māori	0				No	No	N	Unknown
13	11	Māori	0				No	No	N	Unknown
14	11	Māori	50				No	No	N	Another School

15	11	Māori	50						No	No		N	Employment
16	11	Māori	39						No	No		N	Another School
17	11	Māori	47						No	No		N	Another School
18	11	Māori	65	No: 112 credits, no Num	No: 80 credits, no Num	No: 14 credits, no Num	No	Yes: NZQA (2024)	No	Yes: NZQA (2024)	No	N	Employment
19	11	NZ European	79	No: 64 credits	No: 25 credits	No: 4 credits	Yes: NZQA (2024)	Yes: NZQA (2024)	No	Yes: NZQA (2024)	No	N	Current student
20	11	Māori	37				No	No		No		N	Another School
21	11	NZ European	82	Yes: NZQA (2024)	No: 38 credits	No: 4 credits	Yes: NZQA (2023)	Yes: NZQA (2024)	No	Yes: NZQA (2024)	No	N	Current student
22	11	Māori	81	Yes: NZQA (2024)	No: 20 credits	No: 0 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	No	Yes: NZQA (2023)	No	N	Current student
23	11	Māori	41	No: 26 credits, no Num	No: 0 credits, no Num	No: 0 credits, no Num	No	Yes: NZQA (2023)	No	Yes: NZQA (2023)	No	N	Employment
24	11	Māori	73	Yes: NZQA (2024)	No: 43 credits	No: 0 credits	Yes: NZQA (2024)	Yes: NZQA (2024)	No	Yes: NZQA (2024)	No	N	Current student

25	11	Māori	63	No: 70 credits, no Num	No: 26 credits, no Num	No: 4 credits, no Num	No	Yes: NZQA (2023)	No	N	Current student
26	11	NZ Europe an	81	Yes: NZQA (2024)	Yes: NZQA (2024)	No: 6 credits	Yes: NZQA (2024)	Yes: NZQA (2024)	No	N	Current student

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>Junior School</u></p> <ul style="list-style-type: none"> Continued integrated learning across all curriculum areas. Teacher professional development focus on Numeracy and Literacy Leaders Learning support programmes Implemented STEPS to help very low-level students in junior school. Continued to differentiate student learning with smaller class sizes and more self-directed learning. Building Tuakana/Teina relationships. PLD to increase understanding of the implementation of literacy and numeracy across the curriculum. embedding Assessment for Learning and progressions Continued to build teacher capacity around effective pedagogy in the classroom. 	<p><u>Year 7 students:</u></p> <ul style="list-style-type: none"> By the end of 2024 25% of Year 7 students are At or Above their curriculum level in Maths. 0% of Year 7 students are At or Above their curriculum level in Writing. 11% Year 7 students are At or Above their curriculum level in Reading. <p><u>Year 8 students:</u></p> <ul style="list-style-type: none"> By the end of 2024 10% of Year 8 students are At or Above their curriculum level in Maths. 0% of Year 8 students are At or Above their curriculum level in Writing. 4.8% of Year 8 students are At or Above their curriculum level in Reading. <p><u>Year 9 students:</u></p> <ul style="list-style-type: none"> By the end of 2024: 27.7 % of Year 9 students are At or Above their curriculum level in Maths. 0% of Year 9 students are At or Above their curriculum level in Writing. 	<p>In 2024 attendance rates, although improved, still had a high impact on teaching and learning. These rates were the result of a number of factor including:</p> <ul style="list-style-type: none"> a high incident of COVID and flu in our school community unprecedented rates of teacher absences including long term sickness our transient school population Students and their parents/caregivers chose their year's program at PSTs at the beginning of the year. Students received and discussed the knowledge required to select a course best suited to their path. Changing CAA requirement/information 	<ul style="list-style-type: none"> We need to focus on continuing to increase the capacity of teachers in literacy-rich and numeracy rich subjects to teach reading, writing and numeracy strategies. teacher's responsibility. support and PLD for the leaders of literacy and numeracy in developing programs ensure that we improve teacher practice in the areas of planning, tracking and using progressions Supportive tuakana/teina relationships are continuing to be encouraged through

<ul style="list-style-type: none"> Continued to build on sharing learning strategies across all learning environments. continued PLD and support for teachers to prepare them for the new curriculum changes, including Level One and co-requisite requirements Continued information to parents/caregivers concerning the implementation of the new curriculum and NCEA co-requisites Shared the Senior Assessment Calendar with parents/caregivers by email as well as through the fortnightly newsletter 	<ul style="list-style-type: none"> 15.8% of Year 9 students are At or Above their curriculum level in Reading. <p><u>Year 10 students:</u></p> <ul style="list-style-type: none"> By the end of 2024; 0% of Year 10 students are At or Above their curriculum level in Maths. 0% of Year 10 students are At or Above their curriculum level in Writing. 0% of Year 10 students are At or Above their curriculum level in Reading. <p>Of those students: 4 students moved up by 3 levels 4 students moved up by 2 levels 3 students moved up by 1 Level 4 students remained at the same level 3 students went down by 2 levels 3 students went down by 1 level</p> <p>All of the students who went up by 3 levels still remained at well below. e.g.</p> <p><u>Year 9 and 10 students and NCEA</u></p>	<p>The fall in overall results across Years 7 to 10 may be partly attributed to the high and in one case long-term staff absentee rate, which resulted in non-specialist subject relievers having to deliver literacy and numeracy curriculum to all classes over extended periods of time. Student attendance was affected by sickness and other issues.</p> <p>Transitory students also affected results. For example, out of the 29 students who sat the Year 8 easTtle reading tests during 2024 only 19 students sat both the Term One and Term Four tests.</p> <p>Anecdotally, the overall fall in writing percentages may be attributed to the type of writing being asked for not being what the students had studied in the course of the year.</p> <p>Students who were deemed to be at the required curriculum level were given the opportunity</p>	<p>integrated learning classes.</p> <ul style="list-style-type: none"> The DSE is embedding the attendance process as a way of increasing attendance and monitoring attendance in a timely manner. By focusing on attendance with both students and caregivers we intend to raise the importance of attendance Improve access to data to enable all teachers to use the data that is gathered to inform their planning review the tests that are used for literacy and numeracy PLD on the use of asttle for pre and post testing in topic areas
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	<p>Four Year 9 students gained Level One Numeracy through the Common Assessment Activities.</p> <p>Three Year 9 students gained Level One Literacy through the Common Assessment Activities.</p> <p>Three Year 10 students gained Level One Numeracy through the Common Assessment Activities.</p> <p>Five Year 10 students gained Level One Literacy through the Common Assessment Activities.</p> <p>Level One (26 students)</p> <p>6 gained L1 NCEA</p> <p>6 gained 60 + credits but did not have numeracy and /or literacy</p> <p>9 students were ALT Ed students who left school early</p> <p>5 did not get the 60 credits required</p> <p>Level Two (15 students)</p> <p>10 gained NCEA Level 2</p> <p>1 gained 70 + credits but not Level One Literacy</p> <p>4 did not achieve sufficient credits</p>	<p>to sit CAAs and other NCEA assessments.</p> <p>Discussed above.</p>	<ul style="list-style-type: none"> • pld on the use of asttle results to conference with individual students so that they are seen as a learning and planning tool by them rather than as a test - • ensure coherence between strategies taught to students in support programs and what is being used in the classroom • Change to our timetable structure all students. • Change to one hour periods • increase the teaching time for English, Mathematics and Te Reo Maori at all levels • regular checks and support for teacher planning • focus on differentiated
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<p><u>Senior School</u></p> <ul style="list-style-type: none"> Students received academic counselling with monitoring of credits attempted and gained. Encouraged and facilitated planning across subject areas where possible with the development of assessments that can work across subjects. Continue to develop Academic /Vocational pathways programmes so students can choose academic or vocational pathways to achieve Level 2/3. Higher engagement and more informed course selections should result Maintained The Academic Counselling /PST programme Continued with academic and workplace subject choices in Literacy and Numeracy. Students were offered literacy and numeracy standards within other 	<p>Level Three (13 students)</p> <p>8 gained Level 3 NCEA 5 also gained University Entrance 3 students left early 1 student gained 60 credits but not Level 3 NCEA 1 student had ongoing health and attendance</p>	<p>learning and reflections in planning</p> <ul style="list-style-type: none"> ALL pd for the Year 7 and 8 literacy teachers develop a Setting Up for Success team to develop and evaluate or targeted literacy and numeracy programs for senior students strengthen the role of the HOLs and TICs in mentoring, planning and monitoring the curriculum
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pods and mods where appropriate.	
Planning for next year:	
<ul style="list-style-type: none"> Continue to develop and strengthen the Literacy Leader and Numeracy Leader roles. Continue to have a school paid Teacher Aide as this is an important resource. Continued development of supportive tuakana/teina relationships is encouraged through integrated learning classes. Strengthen PB4L learning. Continue in-house PD to strengthen teachers' abilities in numeracy and literacy. Use of data is key to tailoring programmes to enable students to progress – data available and evaluated by staff during co-construction meetings. Develop the HoL/TIC roles in the areas of supporting planning, developing subject specific and literacy and numeracy strategies, and analysis with teachers in their departments Involvement in MOE initiatives to strengthen achievement in CAAs for targeted students, starting with Level Two and Three students who have yet to achieve Level One Literacy and/or Numeracy. interrogate statistics to develop a plan for the sustainability of student achievement in reading, writing and numeracy 	
Targets - It's important to maintain the same target and build on our strategies to achieve this.	
Junior	<ul style="list-style-type: none"> Each cohort group will accelerate at least 2 sub-levels in reading, writing and maths. 85% of students will accelerate at least 2 sub-levels in reading, writing and maths - for students here for the year. All students who are working well below and below will have access to additional support programmes to improve their literacy and numeracy skills.
Senior	<ul style="list-style-type: none"> The students at level 1, 2, and 3 that have been identified as not 'on track' to achieving NCEA level will achieve NCEA level that they are working towards by the end of the year. Level 1 students gain 60 credits at Level One and the co-requisites Level 2 students gain 60 credits at Level Two. Level 3 students gain 60 credits at Level Three. Continue to encourage Year 13 students to gain University Entrance where appropriate. All students will have 85% or higher attendance. A wellbeing target has been set - our PB4L set data should remain above 90% this covers all students at the school.

Additional Goals

- *All students who are working well below and below will have access to additional support programmes to improve their literacy and numeracy skills.*

Targets and Planning 2023

Strategic Aim:	To raise the achievement of all students (especially Maori) across all curriculum areas, especially numeracy and literacy, by having effective teachers who are committed, knowledgeable, skilful, caring, creative and valued.
Annual Aim:	Accelerate student achievement in reading, writing and maths. Every student will show accelerated progress over the year.
Targets:	Junior Each cohort group will accelerate at least 2 sub-levels in reading, writing and maths. 85% of students will accelerate at least 2 sub-levels in reading, writing and maths - for students here for at least 3 terms of the year. All students will have 85% or higher attendance. NCEA L1 Numeracy will improve to 70% NCEA L1 Literacy will improve to 70% All students who are working well below and below will have access to additional support programmes to improve their literacy and numeracy skills.
Baseline Data:	Data will be gathered from our junior testing program from term 4 2024 as well as term 1 testing in 2025.. NCEA data will be used from our Kamar and NZQA records. Students who require additional support will be identified.

Student Numbers:	2025
	Year 7 - 20
	Year 8 - 13
	Year 9 - 34
	Year 10 -19
	Year 11-17
	Year 12 -11
	Year 13 -5
	Total 119

When:	What:	Who:	Indicators of Progress:
Term 1 - 4	Identify students and develop learning plans for at risk students.	Director of Teaching and Learning/SENCO	Learning plans are developed and students who need extra support are offered it in a timely manner.
Term 1 - 4	Supportive tuakana/teina relationships are encouraged through integrated learning classes. Our targets for wellbeing in the school are to continue to achieve the high PB4L set data score this coupled with targeted learning around Whangaroatanga	Director of Student Engagement	Data is tracked using our templates to determine house points for students. Students with the most house points are rewarded. Students also receive certificates helping to support the positive learning environment within all classes.
Term 1 - 4	Using our data systems to monitor students' progress to towards achievement targets	Director of Teaching and Learning	Data used during co-construction and HOL /TIC meetings. Students showing progress towards goals. Targets set for students each term. Assessment calendar is published for student, parent/caregiver use and in the school newsletter.
Twice a year	Regularly meet with whanau in PST meetings to discuss student progress and individual learning needs or plans.	Director of Operations, Whanau Teachers, and Student.	Students and whanau know and understand the current level and progress of the student. Support is offered where possible to help students to achieve their potential.
Term 1 - 4	Attendance data used in real time to inform whanau each day if their student is at school. It is also displayed on the parent portal on PCschoools and reported on during PSTs.	Director of Student Engagement	Student attendance data improves each term. Students identified as being at risk due to attendance are identified and conversation with whanau takes place.

Term 1 - 4	In-school PLD for numeracy and literacy from in school specialists	Numeracy and Literacy leaders	Staff are aware of the impact of improving practice and this leads to improved outcomes for our learners.
Term 1 - 4	Support of and mentoring for Holsand TICs to help with collaboration and integration of subjects.	Director of Teaching and Learning, Director of Operations.	PLD sessions run by DTL to support staff on data access, analysis, and planning so students can be supported. Time set aside for Heads of Learning so they are able to plan collaboratively with teaching groups and also provide support where necessary. DTL supports HoL in this space.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGAROA COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Whangaroa College (the school). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the school on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 30 May 2025

This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

doubt on the school's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the school to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board are responsible for the other information. The other information obtained at the date of our report is Members of the Board, Statement of Compliance with Employment Policy, Statement of KiwiSport funding, Statement of Variance including the Evaluation of the School's Student Progress and Achievement 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.

Signed by:

CTAQ2615030EE26E
Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand