

WHANGAROA COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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: 

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Bree Davis	Presiding Member	Ministerial Appointment	Sept-28
Jack Anderson	Principal	ex Officio	
Melissa Pivac-Kool	Parent Representative	Ministerial Appointment	Sept-28
Wiki Todd	Parent Representative	Ministerial Appointment	Sept-28
Paul Todd	Parent Representative	Elected	Sept-28
Toa Faneva	Parent Representative	Ministerial Appointment	Sept-28
Shane Holland	Parent Representative	Elected	Sept-28
Robyn Grey	Staff Representative	Elected	Sept-28
Isla Hori	Student Representative	Elected	Sept-28
LeeAnn Samuels	Staff Representative	Elected	Sept-25

WHANGAROA COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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Whangaroa College

Statement of Responsibility

For the year ended 31 December 2025

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Bree Davis

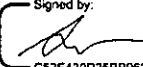
Jack Anderson

Full Name of Presiding Member

Full Name of Principal

Signed by:
Bree Davis

Signature of Presiding Member

Signed by:


Signature of Principal

29/5/2026

Date

29/5/2026

Date

Whangaroa College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	3,175,569	2,955,699	3,251,783
Locally Raised Funds	3	82,753	78,250	84,212
Interest		55,721	45,000	62,522
Total Revenue		3,314,043	3,078,949	3,398,517
Expense				
Locally Raised Funds	3	53,917	58,000	56,270
Learning Resources	4	1,932,066	1,916,987	1,947,046
Administration	5	301,554	313,950	369,133
Interest		1,774	-	728
Property	6	866,188	849,782	787,059
Loss on Disposal of Property, Plant and Equipment		509	-	471
Total Expense		3,156,008	3,138,719	3,160,707
Net Surplus / (Deficit) for the year		158,035	(59,770)	237,810
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		158,035	(59,770)	237,810

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

Whangaroa College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		2,091,301	2,091,301	1,853,491
Total comprehensive revenue and expense for the year		158,035	(59,770)	237,810
Contribution - Furniture and Equipment Grant		33,298	-	-
Contributions from the Ministry of Education		14,939	-	-
Equity at 31 December		2,297,573	2,031,531	2,091,301
Accumulated comprehensive revenue and expense		2,297,573	2,031,531	2,091,301
Equity at 31 December		2,297,573	2,031,531	2,091,301

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	896,541	1,025,039	963,914
Accounts Receivable	8	194,966	158,897	158,897
GST Receivable		15,744	13,972	13,972
Prepayments		20,218	18,483	18,483
Investments	9	1,085,640	685,640	685,640
Funds Receivable for Capital Works Projects	15	-	-	168,255
		<u>2,213,109</u>	<u>1,902,031</u>	<u>2,009,161</u>
Current Liabilities				
Accounts Payable	11	241,924	228,692	228,692
Revenue Received in Advance	12	11,153	11,914	11,914
Provision for Cyclical Maintenance	13	95,613	-	-
Finance Lease Liability	14	9,380	4,058	5,919
Funds held for Capital Works Projects	15	43,097	-	64,280
		<u>401,167</u>	<u>244,664</u>	<u>310,805</u>
Working Capital Surplus/(Deficit)		1,811,942	1,657,367	1,698,356
Non-current Assets				
Property, Plant and Equipment	10	585,411	524,938	547,777
		<u>585,411</u>	<u>524,938</u>	<u>547,777</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	74,425	144,626	144,626
Finance Lease Liability	14	25,355	6,148	10,206
		<u>99,780</u>	<u>150,774</u>	<u>154,832</u>
Net Assets		<u><u>2,297,573</u></u>	<u><u>2,031,531</u></u>	<u><u>2,091,301</u></u>
Equity		<u><u>2,297,573</u></u>	<u><u>2,031,531</u></u>	<u><u>2,091,301</u></u>

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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		1,048,549	947,467	1,313,887
Locally Raised Funds		82,636	78,250	87,800
Goods and Services Tax (net)		(1,772)	-	(46,012)
Payments to Employees		(498,539)	(435,000)	(487,610)
Payments to Suppliers		(464,507)	(655,487)	(769,570)
Interest Paid		(1,774)	-	(728)
Interest Received		57,002	45,000	59,050
Net cash from/(to) Operating Activities		221,595	(19,770)	156,817
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(60,378)	(17,161)	(32,350)
Purchase of Investments		(400,000)	-	(300,000)
Net cash from/(to) Investing Activities		(460,378)	(17,161)	(332,350)
Cash flows from Financing Activities				
Furniture and Equipment Grant		33,298	-	-
Finance Lease Payments		(8,960)	(5,919)	(5,272)
Funds Administered on Behalf of Other Parties		147,072	103,975	(171,847)
Net cash from/(to) Financing Activities		171,410	98,056	(177,119)
Net increase/(decrease) in cash and cash equivalents		(67,373)	61,125	(352,652)
Cash and cash equivalents at the beginning of the year	7	963,914	963,914	1,316,566
Cash and cash equivalents at the end of the year	7	896,541	1,025,039	963,914

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 2025

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 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

q) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowing 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.

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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

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.

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,005,254	815,195	994,872
Teachers' Salaries Grants	1,497,994	1,460,000	1,460,867
Use of Land and Buildings Grants	557,876	548,232	548,232
Ka Ora, Ka Ako - Healthy School Lunches Programme	85,824	91,200	184,807
Other Government Grants	28,621	41,072	63,007
	<u>3,175,569</u>	<u>2,955,699</u>	<u>3,251,785</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	12,035	1,000	-
Fees for Extra Curricular Activities	10,417	16,250	24,986
Other Revenue	60,301	61,000	59,226
	<u>82,753</u>	<u>78,250</u>	<u>84,212</u>
Expense			
Extra Curricular Activities Costs	11,447	15,000	17,514
Other Locally Raised Funds Expenditure	42,470	43,000	38,756
	<u>53,917</u>	<u>58,000</u>	<u>56,270</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>28,836</u>	<u>20,250</u>	<u>27,942</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	116,594	177,987	130,187
Information and Communication Technology	17,700	21,500	14,886
Employee Benefits - Salaries	1,731,286	1,659,500	1,704,894
Staff Development	8,172	11,500	16,340
Depreciation	49,805	40,000	78,802
Other Learning Resources	8,509	6,500	1,947
	<u>1,932,066</u>	<u>1,916,987</u>	<u>1,947,046</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	13,986	7,200	13,598
Board Fees and Expenses	7,150	9,450	7,400
Operating Leases	9,573	14,200	12,758
Other Administration Expenses	19,609	23,100	20,282
Employee Benefits - Salaries	151,323	148,000	161,372
Insurance	6,005	7,000	5,357
Service Providers, Contractors and Consultancy	6,840	7,000	6,192
Ka Ora, Ka Ako - Healthy School Lunches Programme	87,068	98,000	142,180
	<u>301,554</u>	<u>313,950</u>	<u>369,132</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	48,868	49,500	47,667
Cyclical Maintenance	25,412	21,000	12,132
Heat, Light and Water	42,674	42,000	43,287
Rates	12,962	6,800	6,532
Repairs and Maintenance	48,830	45,000	4,242
Use of Land and Buildings	557,876	548,232	548,232
Employee Benefits - Salaries	89,356	87,500	80,100
Other Property Expenses	40,210	49,750	44,862
	<u>866,188</u>	<u>849,782</u>	<u>787,052</u>

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	536,541	765,039	703,912
Short-term Bank Deposits	360,000	260,000	260,000
Cash and cash equivalents for Statement of Cash Flows	<u>896,541</u>	<u>1,025,039</u>	<u>963,912</u>

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

Of the \$896,541 Cash and Cash Equivalents \$54,250 is subject to restrictions for the following reasons:

- \$11,153 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 12.
- \$43,097 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 15.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	909	1,706	1,706
Receivables from the Ministry of Education	8,068	7,650	7,650
Interest Receivable	12,998	14,279	14,279
Teacher Salaries Grant Receivable	172,991	135,262	135,262
	<u>194,966</u>	<u>158,897</u>	<u>158,897</u>
Receivables from Exchange Transactions	13,907	15,985	15,985
Receivables from Non-Exchange Transactions	181,059	142,912	142,912
	<u>194,966</u>	<u>158,897</u>	<u>158,897</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	1,085,640	685,640	685,640
Total Investments	<u>1,085,640</u>	<u>685,640</u>	<u>685,640</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Land	91,320	-	-	-	-	91,320
Buildings - School	173,049	-	-	-	(5,817)	167,232
Furniture and Equipment	54,071	9,046	-	-	(4,243)	58,874
Information and Communication Technology	34,575	2,065	-	-	(8,182)	28,458
Motor Vehicles	5,063	-	-	-	(1,095)	3,968
Plant and Machinery	58,943	8,014	-	-	(8,395)	58,562
Sports Equipment	34,720	13,925	-	-	(3,743)	44,902
Audio Visual	25,690	1,640	-	-	(5,217)	22,113
Electronic Equipment	31,865	14,939	-	-	(3,542)	43,262
Equipment for Teaching	8,212	6,676	-	-	(1,820)	13,068
Minor Equipment	1,726	-	-	-	(281)	1,445
Leased Assets	15,060	27,570	-	-	(5,339)	37,291
Library Resources	13,483	4,073	(509)	-	(2,131)	14,916
	<u>547,777</u>	<u>87,948</u>	<u>(509)</u>	<u>-</u>	<u>(49,805)</u>	<u>585,411</u>

The net carrying value of furniture and equipment held under a finance lease is \$37,291 (2024: \$15,060)

Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Land	91,320	-	91,320	91,320	-	91,320
Buildings - School	369,765	(202,533)	167,232	369,765	(196,716)	173,049
Furniture and Equipment	143,917	(85,043)	58,874	134,871	(80,800)	54,071
Information and Communication Technology	231,340	(202,882)	28,458	229,275	(194,700)	34,575
Motor Vehicles	69,768	(65,800)	3,968	69,768	(64,705)	5,063
Plant and Machinery	157,375	(98,813)	58,562	149,360	(90,417)	58,943
Sports Equipment	85,774	(40,872)	44,902	71,849	(37,129)	34,720
Audio Visual	45,079	(22,966)	22,113	43,439	(17,749)	25,690
Electronic Equipment	78,070	(34,808)	43,262	63,131	(31,266)	31,865
Equipment for Teaching	70,971	(57,903)	13,068	64,295	(56,083)	8,212
Minor Equipment	4,946	(3,501)	1,445	4,946	(3,220)	1,726
Leased Assets	46,047	(8,756)	37,291	22,431	(7,371)	15,060
Library Resources	56,311	(41,395)	14,916	54,287	(40,804)	13,483
	<u>1,450,683</u>	<u>(865,272)</u>	<u>585,411</u>	<u>1,368,737</u>	<u>(820,960)</u>	<u>547,777</u>

11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	9,767	10,141	10,141
Accruals	16,084	15,639	15,639
Employee Entitlements - Salaries	185,443	147,845	147,845
Employee Entitlements - Leave Accrual	30,630	55,067	55,067
	<u>241,924</u>	<u>228,692</u>	<u>228,692</u>
Payables for Exchange Transactions	241,924	228,692	228,692
	<u>241,924</u>	<u>228,692</u>	<u>228,692</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	11,153	11,000	11,000
Other revenue in Advance	-	914	914
	<u>11,153</u>	<u>11,914</u>	<u>11,914</u>

13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	144,626	144,626	132,490
Increase/(decrease) to the Provision During the Year	25,412	21,000	12,130
Use of the Provision During the Year	-	(21,000)	-
Provision at the End of the Year	<u>170,038</u>	<u>144,626</u>	<u>144,620</u>
Cyclical Maintenance - Current	95,613	-	-
Cyclical Maintenance - Non current	74,425	144,626	144,620
	<u>170,038</u>	<u>144,626</u>	<u>144,620</u>

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 School's 10 Year Property Plan and quotes from local 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:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	11,023	4,850	7,090
Later than One Year	27,301	6,950	11,500
Future Finance Charges	(3,589)	(1,594)	(2,470)
	<u>34,735</u>	<u>10,206</u>	<u>16,120</u>
Represented by			
Finance lease liability - Current	9,380	4,058	5,910
Finance lease liability - Non current	25,355	6,148	10,210
	<u>34,735</u>	<u>10,206</u>	<u>16,120</u>

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.

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
MOE B,D,F,J,L - 02 Roofing & Internal Upgrades - Project No. 215903	(168,255)	167,922	-	333	-
MOE Fire Alarm - Project No 249384	16,350	21,309	(7,395)	-	30,264
MOE Mould Remediation - Project No. 246095	47,930	-	(35,097)	-	12,833
Totals	(103,975)	189,231	(42,492)	333	43,097

Represented by:

Funds Held on Behalf of the Ministry of Education	43,097
Funds Receivable from the Ministry of Education	-

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	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)	-	(103,973)

Represented by:

Funds Held on Behalf of the Ministry of Education	64,280
Funds Receivable from the Ministry of Education	(168,253)

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.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	2,415	2,690
<i>Leadership Team</i> Remuneration	663,868	657,740
Full-time equivalent members	5.00	5.0
Total key management personnel remuneration	<u>666,283</u>	<u>660,430</u>

There are 5 members of the Board excluding the Principal prior to September and 7 members excluding Principal after this date. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committee that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	190 - 200
Benefits and Other Emoluments	3 - 4	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	1	1
110 - 120	2	4
120 - 130	4	1
	<u>7.00</u>	<u>6.00</u>

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:

	2025 Actual	2024 Actual
Total	\$0	\$0
Number of People	nil	nil

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$159,255 (2024:\$220,402) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
MOE Fire Alarm - Project No 249384	159,25
Total	<u>159,25</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 2025, 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	896,541	1,025,039	963,91
Receivables	194,966	158,897	158,89
Investments - Term Deposits	1,085,640	685,640	685,64
Total financial assets measured at amortised cost	<u>2,177,147</u>	<u>1,869,576</u>	<u>1,808,45</u>

Financial liabilities measured at amortised cost

Payables	241,924	228,692	228,69
Finance Leases	34,735	10,206	16,12
Total financial liabilities measured at amortised cost	<u>276,659</u>	<u>238,898</u>	<u>244,81</u>

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGAROA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 pages 2 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 29 May 2026.
This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

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.

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Liesl Lombard Adelle Wilson

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding

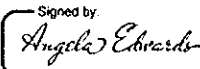
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

Signed by


962448112FD82F0E

Angela Edwards

BDO Northland

On behalf of the Auditor-General

Kerikeri, New Zealand

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, 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:	<p>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 92% or higher attendance. 24% achieved 90% or higher in 2025. All students who are working well below will have access to additional support programmes to improve their literacy and numeracy skills.</p> <p>Senior All students will have 92% or higher attendance. 24% achieved 90% or higher in 2025. The students at Level 1, 2, and 3 who have been identified as not 'on track' to achieve NCEA level will achieve NCEA level that they are working towards by the end of the year. Level 1 students will gain 60 credits at Level One Level One students will gain 10 Numeracy and 10 Literacy credits. Level 2 students will gain 60 credits at Level 2 Level 3 students will gain 60 credits at Level 3</p>		

Baseline

Data:

Year 7									
Reading									
Start 2025	9	3	2	2	Value Added in 2025				
	Well Below	Below	At	Above	Down	Same	Expected	Accelerated	
End 2025	10	2	4	1	5	3	6	3	
Year 7									
Writing									
Start 2025	5	5	5	0	Value Added in 2025				
	Well Below	Below	At	Above	Down	Same	Expected	Accelerated	
End 2025	9	7	0	0	4	10	1	1	
Year 7									
Mathematics									
Start 2025	14	3	1	0	Value Added in 2025				
	Well Below	Below	At	Above	Down	Same	Expected	Accelerated	
End 2025	10	4	3	0	1	11	4	1	
Year 8									

Reading

Start 2025	10	0	1	0	Value Added in 2025		
	Well Below	Below	At	Above	Down	Same	Expected Accelerated
End 2025	2	1	5	0	2	5	0 0

Year 8

Writing

Start 2025	10	0	1	0	Value Added in 2025		
	Well Below	Below	At	Above	Down	Same	Expected Accelerated
End 2025	9	7	0	0	2	5	0 0

Year 8

Mathematics

Start 2025	4	5	0	0	Value Added in 2025		
	Well Below	Below	At	Above	Down	Same	Expected Accelerated
End 2025	9	0	0	0	2	6	1 0

Year 9

Reading

		Value Added in 2025						
Start 2025	9	2	11	1				
	Well Below	Below	At	Above	Down	Same	Expected	Accelerated
End 2025	6	9	4	3	1	13	5	3
Year 9 Writing								
Start 2025	12	2	9	0	Value Added in 2025			
	Well Below	Below	At	Above	Down	Same	Expected	Accelerated
End 2025	13	4	5	0	0	8	11	3
Year 9 Mathematics								
Start 2025	17	2	0	2	Value Added in 2025			
	Well Below	Below	At	Above	Down	Same	Expected	Accelerated
End 2025	13	5	3	0	3	8	8	1
Year 10 Reading								
Start 2025	6	3	3	0	Value Added in 2025			

	Well Below	Below	At	Above	Down	Same	Expected	Accelerated
End 2025	5	5	5	0	0	2	10	3
Year 10 Writing								
Start 2025	11	0	3	0	Value Added in 2025			
	Well Below	Below	At	Above	Down	Same	Expected	Accelerated
End 2025	9	5	0	0	0	4	5	5
Year 10 Mathematics								
Start 2025	7	3	9	1	Value Added in 2025			
	Well Below	Below	At	Above	Down	Same	Expected	Accelerated
End 2025	5	8	2	0	2	6	6	1

Attendance
Regularly attending more than 90% of the time

Attendance data	2022	2023	2024	2025
All	5%	2%	3%	24%
Asian				100%
NZE	5%	5%	0%	14%
Maori	5%	1%	4%	23%
Pasifika	0%	0%	0%	50%
Year 7	3%	7%	0%	32%
Year 8	4%	3%	6%	17%
Year 9	0%	0%	4%	22%
Year 10	5%	0%	4%	24%
Year 11	4%	0%	0%	18%
Year 12	20%	0%	0%	25%
Year 13	20%	0%	10%	33%
Female	4%	3%	4%	25%
Male	6%	0%	3%	23%

Overall Data											Social Equity Band		
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2025	2025
Level 1	52.90 %	48.50 %	50%	27.30 %	52.63 %	70%	52.94 %	51.72 %	37.5%	31.8%	30.8%		
Level 2	77.30 %	65.20 %	61.10 %	69.20 %	66.20 %	66.70 %	55.6%	71.4%	44.4%	66.7%	90%		
Level 3	20%	50%	41.20 %	28.60 %	57.14 %	80%	66.66 %	83.5%	25%	70%	75%	30.6%	

		Merit									
		Certificate Endorsement									
		2018	2019	2020	2021	2022	2023	2024	2025		
Level 1		0%	6.25%	0%	11.7%	3%	0%	28.6%	25%		
Level 2		23.0%	16.6%	12.50%	0%	16.66%	0%	0%	22.2%		
Level 3		0%	0%	20%	0%	0%	0%				
Excellence											
Level 1											
Level 2											
Level 3									11%		

2025 All Year 11 students

Student ID	Gender	Level	Ethnicity	NCEA Level 1	NCEA Level 2	NCEA Level 3	Numeracy	Literacy L1	Literacy L1 CAA Reading	Literacy L1 CAA Writing
1	F	11	Maori	No: 25 credits, no Num	No: 0 credits, no Num	No: 0 credits, no Num	No	Yes: NZQA (2023)	5	5
2	M	11	Maori	No: 58 credits	No: 16 credits	No: 0 credits	Yes: NZQA (2024)	Yes: NZQA (2025)	5	5
3	F	11	Maori	Yes: NZQA (2025)	No: 38 credits	No: 0 credits	Yes: NZQA (2025)	Yes: NZQA (2024)	5	5
4	F	11	NZ European	Yes: NZQA (2025)	Yes: NZQA (2025)	No: 14 credits	Yes: NZQA (2024)	Yes: NZQA (2023)	5	5
5	M	11	Maori	Yes: 82 credits	No: 24 credits	No: 5 credits	Yes: NZQA (2025)	Yes: NZQA (2025)	5	5
6	F	11	Maori	No: 51 credits, no Num & Lit	No: 27 credits, no Num & Lit	No: 5 credits, no Num & Lit	No	No	5	5

7	F	11	Maori	Yes: NZQA (2025)	No: 28 credits	No: 5 credits	Yes: NZQA (2025)	Yes: NZQA (2025)	5	5
8	M	11	Maori	No: 68 credits, no Num	No: 28 credits, no Num	No: 7 credits, no Num	No	Yes: NZQA (2025)	5	5
9	F	11	Maori	Yes: NZQA (2025)	No: 36 credits	No: 0 credits	Yes: NZQA (2025)	Yes: NZQA (2024)	5	5
10	F	11	Maori				No	No		
11	M	11	NZ European	No: 40 credits, no Num	No: 25 credits, no Num	No: 2 credits, no Num	No	Yes: NZQA (2024)	5	5
12	M	11	Maori	No: 35 credits, no Num & Lit	No: 23 credits, no Num & Lit	No: 5 credits, no Num & Lit	No	No	5	5
13	F	11	Maori	No: 80 credits, no Num	No: 53 credits, no Num	No: 7 credits, no Num	No	Yes: NZQA (2025)	5	5
14	M	11	Maori	No: 25 credits, no Num & Lit	No: 20 credits, no Num & Lit	No: 0 credits, no Num & Lit	No	No	5	5

15	M	11	Maori	No: 33 credits, no Num & Lit	No: 26 credits, no Num & Lit	No: 0 credits, no Num & Lit	No	No	No	0	0
16	F	11	Indigenous Australians	No: 5 credits, no Num & Lit	No: 0 credits, no Num & Lit	No: 0 credits, no Num & Lit	No	No	No	5	0
17	F	11	Maori	No: 60 credits	No: 10 credits	No: 5 credits	Yes: NZQA (2025)	Yes: NZQA (2025)	Yes: NZQA (2025)	5	5
18	M	11	Maori	No: 30 credits, no Num & Lit	No: 26 credits, no Num & Lit	No: 0 credits, no Num & Lit	No	No	No	0	5
19	M	11	Maori	No: 47 credits, no Lit	No: 8 credits, no Lit	No: 0 credits, no Lit	Yes: NZQA (2024)	Yes: NZQA (2024)	No	5	5
20	M	11	Maori	No: 0 credits, no Num & Lit	No: 0 credits, no Num & Lit	No: 0 credits, no Num & Lit	No	No	No	0	0
21	M	11	Maori	No: 34 credits, no Num & Lit	No: 17 credits, no Num & Lit	No: 5 credits, no Num & Lit	No	No	No	5	5

22	F	11	Maori	No: 58 credits, no Lit	No: 10 credits, no Lit	No: 0 credits, no Lit	Yes: NZQA (2025)	No	5	5
23	F	11	Maori	No: 41 credits	No: 2 credits	No: 0 credits	Yes: NZQA (2025)	Yes: NZQA (2025)	5	5

2025 All Y12 Students

Student ID	Gender	Level	Ethnicity	NCEA Level 1	NCEA Level 2	NCEA Level 3	Numeracy Status	Literacy L1 Status	Literacy L1 CAA	Literacy CAA Reading	Literacy L1 CAA Writing	UE Literacy Status	UE Literacy Read	UE Literacy Write
1	M	12	NZE	Yes: NZQA (2024)	Yes: NZQA (2024)	No: 20 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	10	5	5	No	0	0
2	F	12	Maori	Yes: NZQA (2025)	Yes: NZQA (2025)	No: 36 credits	Yes: NZQA (2025)	Yes: NZQA (2024)	0	0	0	No	9	0

3	F	12	Maori	Yes: NZQA (2024)	Yes: NZQA (2025)	No: 24 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	10	5	5	5	Yes	14	16
4	M	12	Maori	No: 49 credits, no Lit	No: 22 credits , no Lit	No: 0 credits, no Lit	Yes: NZQA (2023)	Yes: NZQA (2023)	5	5	0	0	No	0	0
5	M	12	NZ E	Yes: NZQA (2025)	Yes: NZQA (2025)	No: 24 credits	Yes: NZQA (2024)	Yes: NZQA (2024)	10	5	5	5	No	0	0
6	M	12	NZ E	Yes: NZQA (2024)	Yes: NZQA (2025)	No: 33 credits	Yes: NZQA (2023)	Yes: NZQA (2024)	10	5	5	5	No	4	6
7	F	12	Maori	Yes: NZQA (2024)	Yes: NZQA (2025)	No: 34 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	10	5	5	5	Yes	14	16
8	M	12	Maori	Yes: NZQA (2025)	Yes: NZQA (2025)	No: 15 credits	Yes: NZQA (2024)	Yes: NZQA (2025)	10	5	5	5	No	0	0
9	M	12	Maori	Yes: NZQA (2024)	Yes: NZQA (2025)	No: 29 credits	Yes: NZQA (2024)	Yes: NZQA (2024)	5	5	0	0	Yes	6	6

10	F	12	Maori	No: 26 credits, no Num	No: 0 credits, no Num	No: 0 credits, no Num	No	Yes: NZQA (2023)	0	0	0	No	0	0
11	M	12	NZE	Yes: NZQA (2024)	Yes: NZQA (2024)	No: 37 credits	Yes: NZQA (2024)	Yes: NZQA (2024)	10	5	5	No	0	0
12	F	12	Maori	No: 98 credits, no Num	No: 54 credits, no Num	No: 12 credits, no Num	No	Yes: NZQA (2023)	5	5	0	Yes	6	6
13	M	12	Maori				No	No						

Year 13 All students 2025

Student ID	Gender	Level	Ethnicity	NCEA Level 1	NCEA Level 2	NCEA Level 3	Numeracy	Literacy L1	UE Literacy
1	F	13	Maori	Yes: NZQA (2023)	Yes: NZQA (2024)	Yes: NZQA (2025)	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes
2	M	13	NZ European	Yes: NZQA (2025)	Yes: NZQA (2025)	No: 55 credits	Yes: NZQA (2023)	Yes: NZQA (2025)	No
3	F	13	Maori	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes: NZQA (2025)	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes
4	F	13	Maori	Yes: NZQA (2024)	Yes: NZQA (2024)	Yes: NZQA (2025)	Yes: NZQA (2023)	Yes: NZQA (2023)	Yes
5	M	13	Maori	Yes: NZQA (2024)	Yes: NZQA (2024)	No: 16 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	No

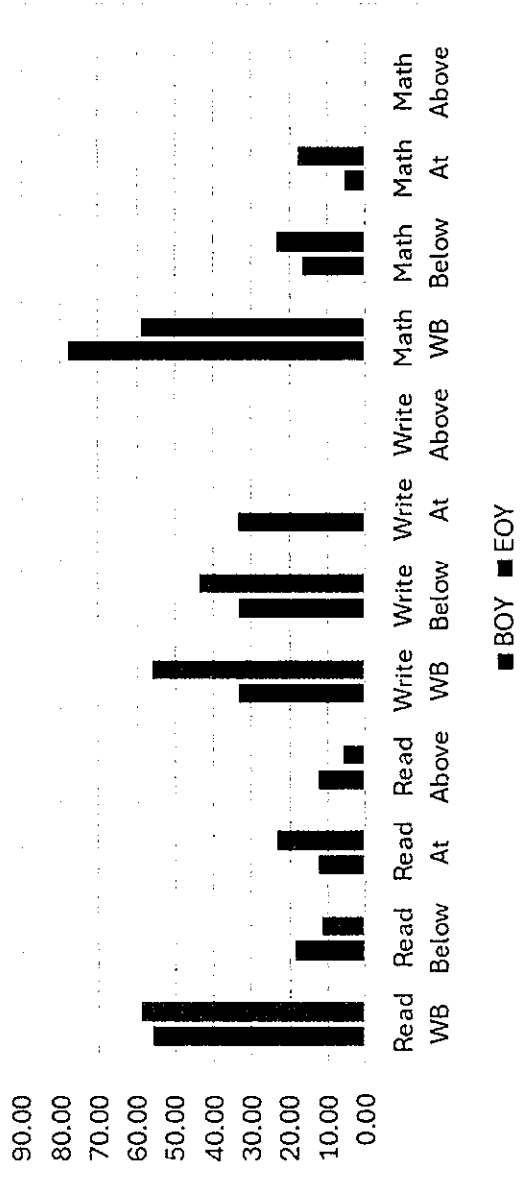
6	F	13	Maori	Yes: NZQA (2023)	Yes: NZQA (2024)	No: 21 credits	Yes: NZQA (2023)	Yes: NZQA (2023)	No
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2025 BOY and EOY Comparisons - Reading, Writing and Math

BOY 2025	Read WB	Read Below	Read At	Read Above	Write WB	Write Below	Write At	Write Above	Math WB	Math Below	Math At	Math Above
Year 7	56.25	18.75	12.50	12.50	33.33	33.33	33.33	0.00	77.78	16.67	5.56	0.00
EOY 2025	Read WB	Read Below	Read At	Read Above	Write WB	Write Below	Write At	Write Above	Math WB	Math Below	Math At	Math Above
Year 7	58.82	11.76	23.53	5.88	56.25	43.75	0.00	0.00	58.82	23.53	17.65	0.00

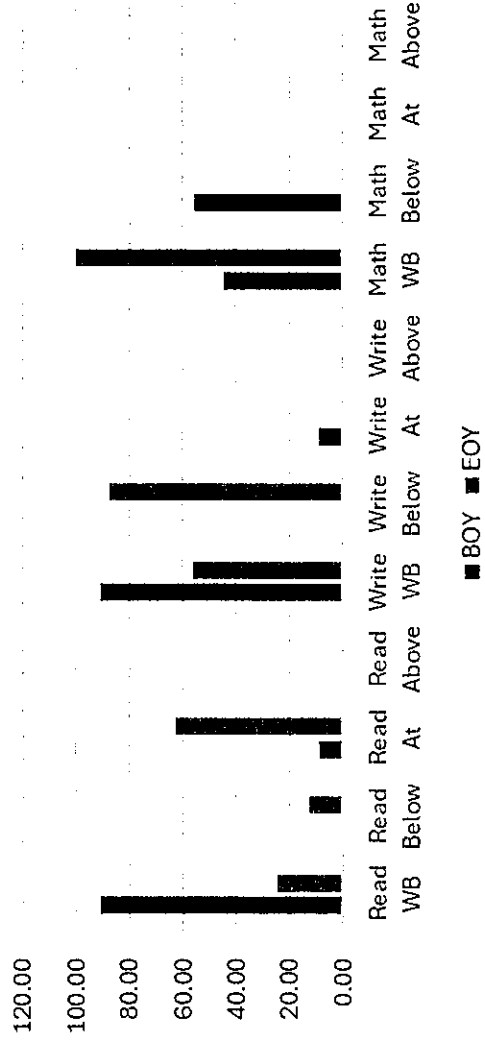
Year 7 2025 BOY and EOY Reading, Writing and Math

Math



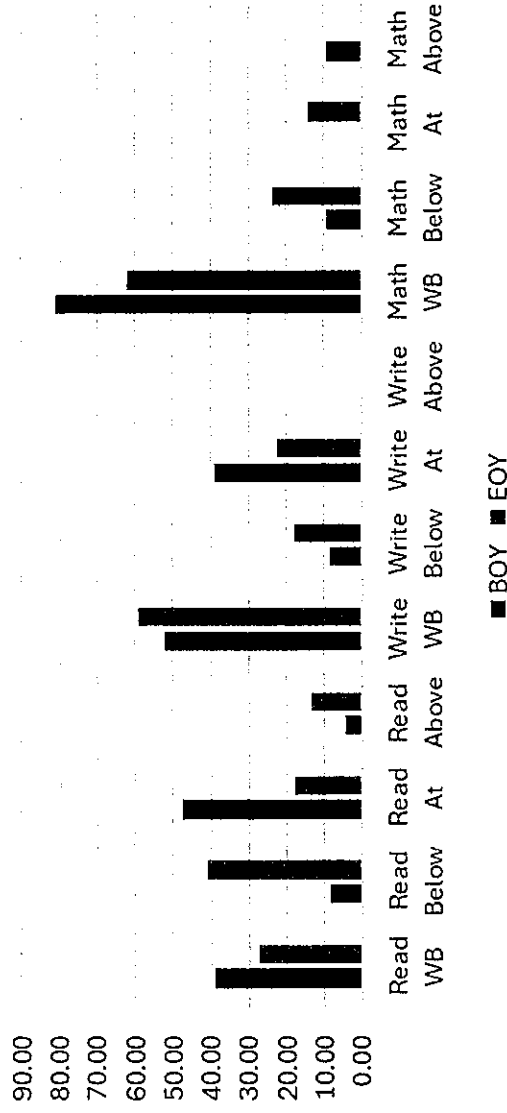
BOY 2025	Read WB	Read Below	Read At	Read Above	Write WB	Write Below	Write At	Write Above	Math WB	Math Below	Math At	Math Above
Year 8	90.91	0.00	9.09	0.00	90.91	0.00	9.09	0.00	44.44	55.56	0.00	0.00
EOY 2025	Read WB	Read Below	Read At	Read Above	Write WB	Write Below	Write At	Write Above	Math WB	Math Below	Math At	Math Above
Year 8	25.00	12.50	62.50	0.00	56.25	87.50	0.00	0.00	100.00	0.00	0.00	0.00

Year 8 2025 BOY and EOY Reading, Writing and Math



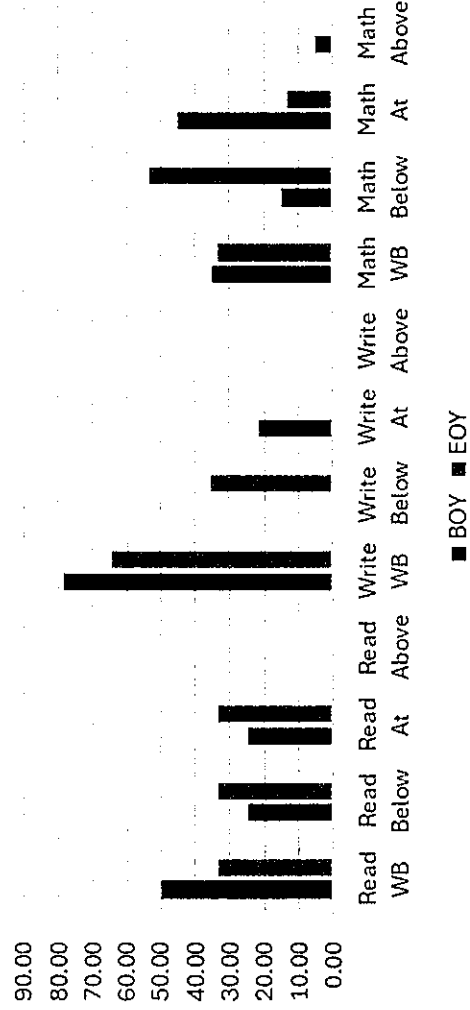
BOY 2025	Read WB	Read Below	Read At	Read Above	Write WB	Write Below	Write At	Write Above	Math WB	Math Below	Math At	Math Above
Year 9	39.13	8.70	47.83	4.35	52.17	8.70	39.13	0.00	80.95	9.52	0.00	9.52
EOY 2025	Read WB	Read Below	Read At	Read Above	Write WB	Write Below	Write At	Write Above	Math WB	Math Below	Math At	Math Above
Year 9	27.27	40.91	18.18	13.64	59.09	18.18	22.73	0.00	61.90	23.81	14.29	0.00

Year 9 2025 BOY and EOY Reading, Writing and Math



BOY 2025	Read WB	Read Below	Read At	Read Above	Write WB	Write Below	Write At	Write Above	Math WB	Math Below	Math At	Math Above
Year 10	50.00	25.00	25.00	0.00	78.57	0.00	21.43	0.00	35.00	15.00	45.00	5.00
EOY 2025	Read WB	Read Below	Read At	Read Above	Write WB	Write Below	Write At	Write Above	Math WB	Math Below	Math At	Math Above
Year 10	33.33	33.33	33.33	0.00	64.29	35.71	0.00	0.00	33.33	53.33	13.33	0.00

Year 10 2025 BOY and EOY Reading, Writing and Math



Whangaroa College - Transitory Population

2023 - 2025 Leaver Destinations

Another School	60
Employment	14
University	5
Unknown	4
Course	4

Total leavers recorded: 130 students.

School Population
High Mobility / Transitory
Strong Outbound Flow
to Other Schools

Nearly half of all leavers are transferring to another school, which may indicate:

- Parent/whānau mobility
- Mid-year relocations (dairy farming)
- Preference shifts
- Housing transitions
(lack of rental properties in Kaeo)

There is currently an increase shift to Kerikeri High School

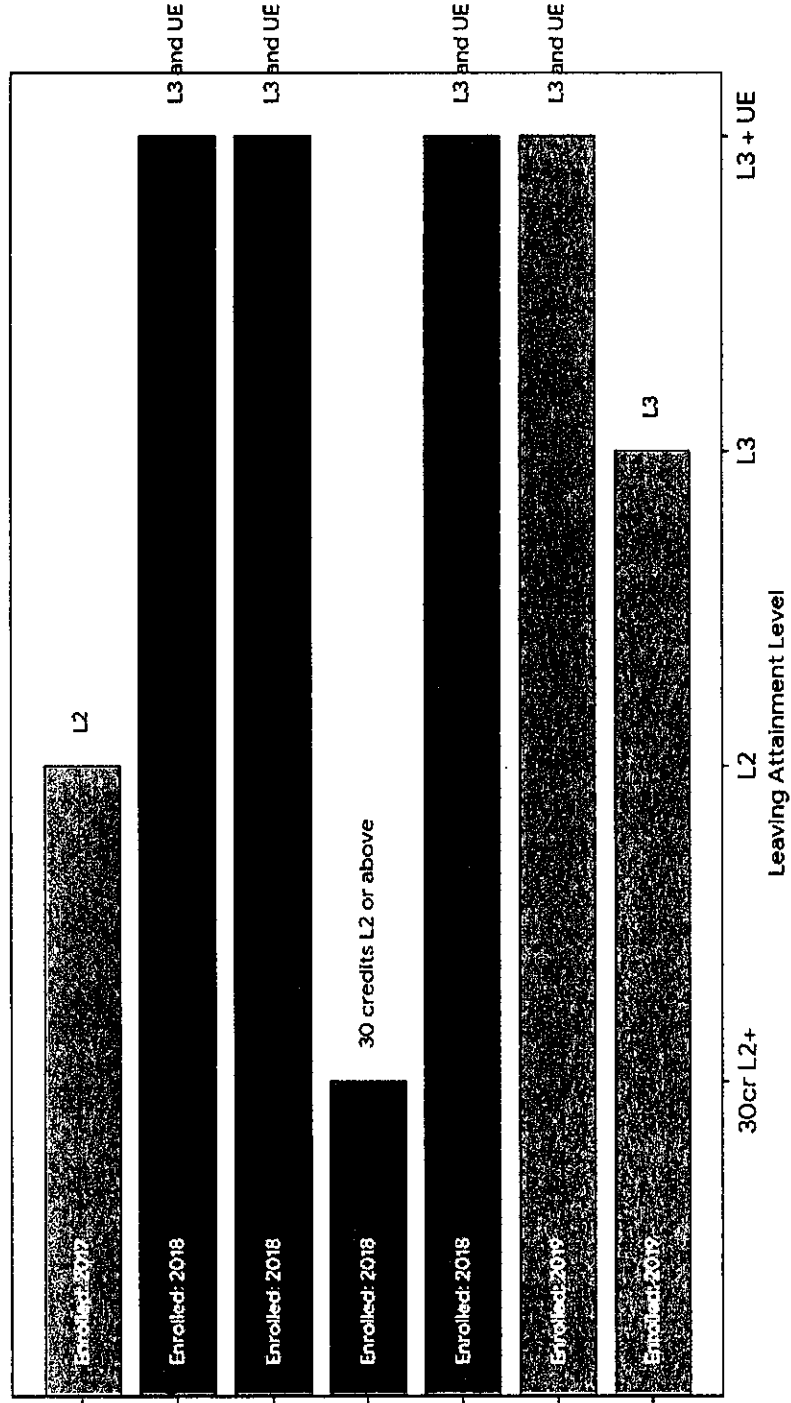
The increased movement there may indicate:

- Courses that are offered
- A perceived better fit
- Location-based decisions

To Kerikeri HS			%
Overall	17		29.82
2023	4		22.22
2024	5		23.80
2025	8		44.40
To Taipa Area School			
Overall	7		12.28
2023	2		11.11
2024	5		23.80
2025	0		44.40
Whangarei Boys'	Boarding		
Overall	2		3.51

2023	1	5.55
2024	1	4.76
2025	0	0.00
Whangarei Girls'	Boarding	
Overall	2	3.51
2023	0	0.00
2024	1	4.76
2025	1	5.55
Other Schools (Transitory Population)		
Overall	20	50.88
2023	11	61.11
2024	9	42.85
2025	9	50.00

Attainment of Students Enrolled from Year 7 to Year 13



From 2023 to 2025 seven students who were enrolled in Whangarao College in Year 7 remained until Year 13. Four of those students achieved Level 3 and University Entrance. One student achieved Level 3 but had deliberately chosen not to achieve University

Entrance as her pathway did not require it. One student had a very low attendance rate due to family circumstances, and left at the end of Term 3 with Level 2. The final student had spent a large proportion of her Level 2 year looking after a sick relative in another town, and left partway through Year 13 having gained 30+ Level 2 credits.

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"> Integrated Studies introduced taking the place of Technologies, Creative Arts and Social Studies. All curriculum areas are expected to participate. Teacher professional development focuses on Numeracy and Literacy across all curriculum areas, and Restorative Practices Learning support programmes Focus on planning with key, across the school, requirements Implemented STEPS to help very low-level students in junior school. 	<p><u>Year 7 students:</u></p> <ul style="list-style-type: none"> By the end of 2025 17.65% 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. 29.33% 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 2025 0% of Year 8 students are At or Above their curriculum level in Maths. 	<p>In 2025 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"> senior school students leaving school early on a regular basis for part-time employment. This is an on-going factor as students are expected to contribute to the family income or are saving for 2026 tertiary education. absence due to sickness, either their own or family members. 	<ul style="list-style-type: none"> We continue to increase the capacity of teachers in literacy-rich and numeracy-rich subjects to teach reading, writing and numeracy strategies. support and PLD for teachers across the curriculum to ensure that deliberate acts of teaching in literacy and numeracy in focus on embedding in practice the PLD that has occurred in literacy, numeracy,

<ul style="list-style-type: none"> Continued to differentiate student learning with smaller class sizes and more self-directed learning. Building Tuakana/Teina relationships. Continuing PLD to increase understanding of the implementation of literacy and numeracy across the curriculum. Continued to build teacher capacity around effective pedagogy in the classroom. Continued to build on sharing learning strategies across all learning environments. continued PLD and support for teachers to prepare them for curriculum changes. Shared the Senior Assessment Calendar with parents/caregivers by email as well as through the fortnightly newsletter implementation of the Graduate Profile through whanau groups 	<ul style="list-style-type: none"> 0% of Year 8 students are At or Above their curriculum level in Writing. 62.5% 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 2025 14.29% of Year 9 students are At or Above their curriculum level in Maths. 22.73 % of Year 9 students are At or Above their curriculum level in Writing. 31.32% 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 2025 13.33 % 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. 33.33 % of Year 10 students are At or Above their curriculum level in Reading. <p><u>Year 9 and 10 students and NCEA</u></p>	<ul style="list-style-type: none"> long term absence by a staff member <p>The transitory nature of our school population at all levels of the school affects continuity of teaching and learning. Many students who enrol at Whangaroa College are well below in numeracy and literacy. Consequently they are continuously catching up to where they need to be. Even with accelerated learning success a student is often still well, well below where they need to be in order to access the curriculum at the required level. The effect of this is that the majority of our students enter the Senior School without the skills and vocabulary required. Catch-up and academic success often depends on cumulative results into Year 12 and Year 13.</p>	<p>lesson planning, PB4L and using data for differentiation.</p> <ul style="list-style-type: none"> Supportive tuakana/teina relationships are continuing to be encouraged through integrated learning classes. Continuing the focus on attendance Improve access to data to enable all teachers to use the data that is gathered to inform their planning supporting teachers in the introduction of SmartTool testing and the use of other approved tests and methods used to ascertain student levels and progress. regular checks and support for teacher planning continue to strengthen the role of the HOLs and TICs in mentoring, planning and
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<p>Senior School</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 developments 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 	<p>One Year 9 students gained Level One Numeracy through the Common Assessment Activities.</p> <p>Four Year 9 students gained Level One Literacy through the Common Assessment Activities.</p> <p>At Year 10 5 students achieved CAA Reading and 4 students achieved CAA Writing,</p> <p>Two Year 10 students achieved CAA Numeracy.</p> <p>Level One (19 students)</p> <p>5 gained L1 NCEA 11 gained CAA Literacy 10 gained CAA Numeracy</p> <p>Level Two (10 students)</p> <p>9 gained NCEA Level 2 The student who did not gain Level 2 had a 74% or less attendance rate.</p> <p>Level Three (5 students)</p> <p>3 gained Level 3 NCEA 3 also gained University Entrance 1 student was 5 credits short.</p>	<p>monitoring the curriculum</p>
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<ul style="list-style-type: none"> Continued with academic and workplace subject choices in Literacy and Numeracy. Students were offered literacy and numeracy standards within other pods and mods where appropriate. 	<p>1 student left at the end of Term One to attend another school out of this area.</p> <p>Endorsements</p> <p>Year 11 with Merit - 20% Year 12 with Merit - 22.2% Year 12 with Excellence - 11.1%</p>	
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Planning for next year:

- 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.
- Continue to provide Teacher Aide support for Senior students who have not yet achieved the Level One co-requisites.
- 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.
- strengthen and monitor teaching and Learning processes including teacher planning, tracking and data-use for differentiation
- Use of data is key to tailoring programmes to enable students to progress – data available and evaluated by staff meetings.
- Continue the use of TODs each term to facilitate professional development
- Continue to strengthen the role of HOLs as subject leaders and mentors

Targets - It's important to maintain the same target and build on our strategies to achieve this.

- 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 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**
- 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 2..
- Level 3 students gain 60 credits at level 3.
- 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 2026

	<p>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.</p> <p>Annual Aim: Accelerate student achievement in reading, writing and maths. Every student will show accelerated progress over the year.</p> <p>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.</p>
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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	2026
Year 7 - 20	Year 7 - 16
Year 8 - 13	Year 8 - 19
Year 9 - 34	Year 9 - 10
Year 10 - 19	Year 10 - 22
Year 11 - 17	Year 11 - 15
Year 12 - 11	Year 12 - 15
Year 13 - 5	Year 13 - 4
Total 119	102

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/Teachers	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 in Kamar 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. Attendance awards are tied in to a student having no negative pastoral entries.
Term 1 - 4	Using our data systems to monitor students' progress towards achievement targetsDevelop the use of the Careers Program for use by students to track their own learning, achievement and due dates.	Director of Teaching and Learning/ Director of Student Engagement	An assessment calendar is published for student, parent/caregiver 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, Care-givers and Students.	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 PCschools 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 Hols and TICs to help with collaboration and integration of subjects.	Director of Teaching and Learning, Director of Operations.	<p>PLD sessions run by DTL to support staff on data access, analysis, and planning so students can be supported.</p> <p>All data to be entered and accessible on KAMAR.</p> <p>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.</p>
Term 1 - 4	Integration of past and current professional development into lesson planning processes.	Director of Teaching and Learning	A systematic oversight of planbooks to be carried out termly. HOLs to be involved in monitoring and mentoring of teachers in their subject areas.term holiday TODs to embed learning and processes.

Statement of Compliance with Employment Policy

for the year ended 31 December 2025

For the year ended 31 December 2025: 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 through our nominated selection committee.

Whangaroa College

Kiwisport Statement

For the year ended 31 December 2025

Kiwisport is a government funded initiative to support students participation in organized sport. In 2025 the college \$2553.16 excluding GST (2024 \$2277.72) The funding was spent on sports equipment for organized lunchtime activities and school sports in general: internal events and Sport Northland secondary sports events which are external. This included: new sports equipment: basketball, volleyball, badminton, touch, athletics, netball, rugby. Transport and koha to external non-school providers: Paddleboarding and Waka Ama.

The number of students participating in organized sports went from 62% in 2024 to 49% in 2025. The number of students representing the college went from 57 in 2024 to 49 In 2025.

Whangaroa College
4157 State Highway 10, Kaeo
PO Box 126, Kaeo, 0488

Date: 29 May 2026

Angela Edwards
BDO Northland
108 Kerikeri Road
Kerikeri 0230

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2025

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Whangaroa College (the School) for the year ended 31 December 2025 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2025; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity (Public Sector) Reduced Disclosure Regime Accounting Framework as applicable to Tier 2 entities.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources and activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

Whangaroa College
4157 State Highway 10, Kaeo
PO Box 126, Kaeo, 0488

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2025; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity (Public Sector) Reduced Disclosure Regime Accounting Framework as applicable to Tier 2 entities.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Benefit Entity (Public Sector) Reduced Disclosure Regime Accounting Framework as applicable to Tier 2 entities.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;

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- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2025. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

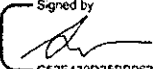
- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Signed by:
Bree Davis
F43480F39D6D177B

Presiding Member

Signed by

C52E430D25B09621

Principal

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APPENDIX 1: UNADJUSTED DIFFERENCES

UNADJUSTED DIFFERENCES

The following misstatement has been identified during the course of our audit, and have not been adjusted as they were considered by management not to be material.

	Assets	Liabilities	Reserves	Profit
	Dr(\$)	Cr(\$)	Dr(\$)	Cr(\$)
	\$	\$	\$	\$
To Bring in Pay Equity Funding Wash Up	(8,188)			8,188
TOTAL UNADJUSTED DIFFERENCES	(8,188)			8,188