

AWATAPU COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	198
Principal:	Gary Yeatman
School Address:	434 Botanical Road, Palmerston North
School Postal Address:	434 Botanical Road, Palmerston North
School Phone:	06 356 4817
School Email:	dfo@awatapu.school.nz
Accountant / Service Provider:	Dave White

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Kerry Rickard	Presiding Member	Elected August 2023	September 2025
Gary Yeatman	Principal ex Officio	Appointed January 2013	
Jonathan Spencer	Parent Representative	Elected September 2022	September 2025
Vili Iगतia	Parent Representative	Elected September 2022	September 2025
Heather Todd	Parent Representative	Elected September 2022	September 2025
Belinda Small	Parent Representative	Elected September 2022	September 2025
Bruce Reiche	Staff Representative	Elected September 2022	September 2025
Tom Brown	Student Representative	Elected September 2023	September 2024
Walker Conroy-Chelius	Student Representative	Elected September 2024	September 2025

AWATAPU COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Awatapu 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.

Kerry Rickard

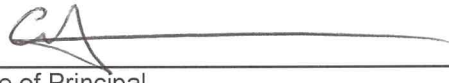
Full Name of Presiding Member

GARY YEATMAN

Full Name of Principal



Signature of Presiding Member



Signature of Principal

22.05.2025.

Date:

22.05.2025

Date:

Awatapu 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	15,025,906	13,494,101	14,565,813
Locally Raised Funds	3	631,151	372,415	484,973
Interest		208,710	95,000	136,245
Total Revenue		15,865,767	13,961,516	15,187,031
Expense				
Locally Raised Funds	3	652,192	386,797	473,925
Learning Resources	4	10,199,437	9,339,762	9,799,896
Administration	5	1,867,159	1,741,007	1,800,923
Interest		35,424	1,072	2,232
Property	6	3,126,642	2,482,630	2,847,507
Other Expense	7	8,516	10,000	4,890
Loss on Disposal of Property, Plant and Equipment		1,818	-	1,314
Total Expense		15,891,188	13,961,268	14,930,687
Net Surplus / (Deficit) for the year		(25,421)	248	256,344
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(25,421)	248	256,344

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



Awatapu 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		2,512,258	2,564,552	2,195,771
Total comprehensive revenue and expense for the year		(25,421)	248	256,344
Contribution - Furniture and Equipment Grant		-	-	60,143
Equity at 31 December		2,486,837	2,564,800	2,512,258
Accumulated comprehensive revenue and expense		2,486,837	2,564,800	2,512,258
Equity at 31 December		2,486,837	2,564,800	2,512,258

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.



Awatapu College

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	739,696	1,379,200	1,379,487
Accounts Receivable	9	738,658	635,000	711,583
GST Receivable		36,273	17,600	17,582
Prepayments		6,522	12,000	12,155
Inventories	10	-	5,100	5,078
Investments	11	2,750,000	1,500,000	1,500,000
Funds Receivable for Capital Works Projects	18	59,529	28,300	28,282
		4,330,678	3,577,200	3,654,167
Current Liabilities				
Accounts Payable	13	1,065,768	822,000	909,477
Revenue Received in Advance	14	522,989	388,600	418,462
Provision for Cyclical Maintenance	15	347,435	229,000	201,261
Finance Lease Liability	16	65,218	51,000	52,181
Funds held in Trust	17	267,098	156,200	156,302
Funds held for Capital Works Projects	18	151,365	121,000	121,100
		2,419,873	1,767,800	1,858,783
Working Capital Surplus/(Deficit)		1,910,805	1,809,400	1,795,384
Non-current Assets				
Property, Plant and Equipment	12	1,298,762	1,368,400	1,354,113
		1,298,762	1,368,400	1,354,113
Non-current Liabilities				
Provision for Cyclical Maintenance	15	612,759	485,000	530,376
Finance Lease Liability	16	109,969	128,000	106,862
		722,728	613,000	637,238
Net Assets		2,486,837	2,564,800	2,512,258
Equity		2,486,837	2,564,800	2,512,258

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



Awatapu College

Statement of Cash Flows

For the year ended 31 December 2024

		2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		4,703,893	4,785,297	4,285,369
Locally Raised Funds		183,538	34,654	81,026
International Students		584,215	361,275	326,040
Goods and Services Tax (net)		(18,687)	(18)	583
Payments to Employees		(3,250,957)	(3,845,381)	(2,973,195)
Payments to Suppliers		(1,537,371)	(1,506,755)	(1,353,564)
Interest Paid		(35,424)	(1,072)	2,301
Interest Received		183,401	95,000	136,245
Net cash from/(to) Operating Activities		812,608	(77,000)	504,805
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	1,066,172	-
Purchase of Property Plant & Equipment (and Intangibles)		(327,289)	(325,172)	(219,590)
Purchase of Investments		(1,250,000)	-	(198,832)
Net cash from/(to) Investing Activities		(1,577,289)	741,000	(418,422)
Cash flows from Financing Activities				
Contributions from Ministry of Education		-	-	60,143
Finance Lease Payments		(57,719)	(114,781)	(71,115)
Funds Administered on Behalf of Other Parties		182,610	(219)	42,721
Net cash from/(to) Financing Activities		124,890	(115,000)	31,749
Net increase/(decrease) in cash and cash equivalents		(639,791)	549,000	118,131
Cash and cash equivalents at the beginning of the year	8	1,379,487	1,261,205	1,261,355
Cash and cash equivalents at the end of the year	8	739,696	1,810,205	1,379,486

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.



Awatapu College

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Awatapu 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 15.

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 12.

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 16. Future operating lease commitments are disclosed in note 23.

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) 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.

e) 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.

f) 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.

g) Inventories

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

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:

Board-owned Buildings	10–75 years
Furniture and Equipment	3–15 years
Information and Communication Technology	3–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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.



k) 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.

l) Revenue Received in Advance

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

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

m) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

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.

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.

q) 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.

r) Budget Figures

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

s) 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	4,544,773	4,412,335	4,294,131
Teachers' Salaries Grants	7,080,257	6,293,356	7,003,676
Use of Land and Buildings Grants	2,079,343	1,570,817	1,964,273
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,225,173	1,100,000	1,187,533
Other Government Grants	96,360	117,593	116,200
	<u>15,025,906</u>	<u>13,494,101</u>	<u>14,565,813</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	5,500	(797)
Fees for Extra Curricular Activities	139,097	4,926	110,415
Fundraising and Community Grants	3,035	-	9,149
Other Revenue	523	989	515
International Student Fees	487,496	361,000	365,691
	<u>631,151</u>	<u>372,415</u>	<u>484,973</u>
Expense			
Extra Curricular Activities Costs	166,991	30,500	123,094
Fundraising and Community Grant Costs	3,035	-	3,649
International Student - Employee Benefits - Salaries	254,966	175,000	161,361
International Student - Other Expenses	227,200	181,297	185,821
	<u>652,192</u>	<u>386,797</u>	<u>473,925</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>(21,041)</u>	<u>(14,382)</u>	<u>11,048</u>

There are no bequests as part of the Donations

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	346,486	379,482	325,803
Information and Communication Technology	108,862	124,816	100,152
Employee Benefits - Salaries	9,379,296	8,454,221	9,028,926
Staff Development	33,707	42,893	8,221
Depreciation	328,942	336,000	334,710
Other Learning Resources	2,144	2,350	2,084
	<u>10,199,437</u>	<u>9,339,762</u>	<u>9,799,896</u>



5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,883	9,500	9,547
Board Fees and Expenses	11,273	13,100	9,536
Legal Fees	(6,566)	2,473	24,129
Other Administration Expenses	146,759	133,934	109,249
Employee Benefits - Salaries	459,789	456,000	443,715
Insurance	20,848	26,000	17,214
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,225,173	1,100,000	1,187,533
	<u>1,867,159</u>	<u>1,741,007</u>	<u>1,800,923</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	228,557	79,000	95,947
Heat, Light and Water Rates	190,008	173,000	172,064
Repairs and Maintenance	11,759	12,000	10,553
Use of Land and Buildings	97,184	161,500	144,281
Employee Benefits - Salaries	2,079,343	1,570,817	1,964,273
Other Property Expenses	386,101	379,000	361,166
	133,690	107,313	99,223
	<u>3,126,642</u>	<u>2,482,630</u>	<u>2,847,507</u>

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

7. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	8,516	10,000	4,890
	<u>8,516</u>	<u>10,000</u>	<u>4,890</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	739,696	1,379,200	1,379,487
Cash and cash equivalents for Statement of Cash Flows	<u>739,696</u>	<u>1,379,200</u>	<u>1,379,487</u>

Of the \$739,696 Cash and Cash Equivalents, \$151,365 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 \$739,696 Cash and Cash Equivalents, \$522,989 of Revenue Received in Advance is held by the School, as disclosed in note 14.



9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	10,511	21,000	21,107
Receivables from the Ministry of Education	-	-	76,466
Interest Receivable	34,309	9,000	9,000
Teacher Salaries Grant Receivable	693,838	605,000	605,010
	<u>738,658</u>	<u>635,000</u>	<u>711,583</u>
Receivables from Exchange Transactions	44,820	30,000	30,107
Receivables from Non-Exchange Transactions	693,838	605,000	681,476
	<u>738,658</u>	<u>635,000</u>	<u>711,583</u>

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	-	5,100	5,078
	<u>-</u>	<u>5,100</u>	<u>5,078</u>

11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	2,750,000	1,500,000	1,500,000
	<u>2,750,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
Total Investments			



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	409,036				(15,491)	393,545
Furniture and Equipment	541,389	77,014			(113,181)	505,222
Information and Communication Technology	190,149	140,277			(125,018)	205,408
Motor Vehicles	26,060				(5,791)	20,269
Textbooks	6,718				(5,860)	858
Leased Assets	162,868	51,880			(60,812)	153,936
Library Resources	17,893	6,238	(1,818)		(2,789)	19,524
	1,354,113	275,409	(1,818)	-	(328,942)	1,298,762

The net carrying value of furniture and equipment held under a finance lease is \$153,936 (2023: \$162,868)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	774,556	(381,011)	393,545	774,556	(365,520)	409,036
Furniture and Equipment	2,204,180	(1,698,958)	505,222	2,129,047	(1,587,658)	541,389
Information and Communication Technology	894,353	(688,945)	205,408	754,076	(563,927)	190,149
Motor Vehicles	129,529	(109,260)	20,269	129,529	(103,469)	26,060
Textbooks	84,042	(83,184)	858	84,042	(77,324)	6,718
Leased Assets	245,023	(91,088)	153,936	346,885	(184,017)	162,868
Library Resources	63,865	(44,341)	19,524	64,145	(46,252)	17,893
	4,395,548	(3,096,787)	1,298,762	4,282,280	(2,928,167)	1,354,113



13. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	86,053	55,000	55,093
Accruals	-	-	76,466
Banking Staffing Overuse	144,621	-	35,969
Employee Entitlements - Salaries	808,850	745,000	720,021
Employee Entitlements - Leave Accrual	26,244	22,000	21,928
	<u>1,065,768</u>	<u>822,000</u>	<u>909,477</u>

Payables for Exchange Transactions	1,065,768	822,000	909,477
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	<u>1,065,768</u>	<u>822,000</u>	<u>909,477</u>
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The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	161,040	134,000	187,269
International Student Fees in Advance	241,044	144,600	144,325
Other revenue in Advance	120,905	110,000	86,868
	<u>522,989</u>	<u>388,600</u>	<u>418,462</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	731,637	530,376	643,199
Increase to the Provision During the Year	94,980	183,624	95,947
Use of the Provision During the Year	-	-	(7,509)
Other Adjustments	133,577	-	-
Provision at the End of the Year	<u>960,194</u>	<u>714,000</u>	<u>731,637</u>
Cyclical Maintenance - Current	347,435	229,000	201,261
Cyclical Maintenance - Non current	612,759	485,000	530,376
	<u>960,194</u>	<u>714,000</u>	<u>731,637</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 schools 10 Year Property Plan



16. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	70,617	65,000	60,460
Later than One Year and no Later than Five Years	112,655	120,000	136,392
Future Finance Charges	(8,084)	(6,000)	(37,809)
	<u>175,187</u>	<u>179,000</u>	<u>159,043</u>
Represented by			
Finance lease liability - Current	65,218	51,000	52,181
Finance lease liability - Non current	109,969	128,000	106,862
	<u>175,187</u>	<u>179,000</u>	<u>159,043</u>

17. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	267,098	156,200	156,302
	<u>267,098</u>	<u>156,200</u>	<u>156,302</u>

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



18. 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 9, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Ceiling hoist Block K - #224073	(25,282)	-	(10,182)	-	(35,464)
LSM Project - Consented Works - #249846	(3,000)	-	(9,477)	-	(12,477)
Roofing to Various Blocks - #224277	121,100	-	-	-	121,100
MOE Project: Mains Water and Sewers #224279	-	18,692	(25,192)	-	(6,500)
MOE Project: LSPM: Non-Consented Works #241425	-	242,650	(233,689)	-	8,961
MOE Project: Remove Gas Heaters #224286	-	21,304	-	-	21,304
MOE Project: Fire Alarm Upgrade #230052	-	-	(5,089)	-	(5,089)
Totals	92,818	282,646	(283,629)	-	91,836

Represented by:

Funds Held on Behalf of the Ministry of Education	151,365
Funds Receivable from the Ministry of Education	(59,529)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block H & K reroof - #212894	725	32,957	(33,682)	-	(0)
Ceiling hoist Block K - #224073	86,482	2,720	(114,484)	-	(25,282)
MOE Project: Heating upgrade - 200 and A - #224283	(37,059)	37,059	-	-	(0)
LSM Project - Consented Works - #249846	-	-	(3,000)	-	(3,000)
Roofing to Various Blocks - #224277	-	121,100	-	-	121,100
Totals	50,148	193,836	(151,166)	-	92,818

Represented by:

Funds Held on Behalf of the Ministry of Education	121,100
Funds Receivable from the Ministry of Education	(28,282)

19. 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.



20. 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	5,022	5,076
<i>Leadership Team</i> Remuneration Full-time equivalent members	762,018 5	739,460 5
Total key management personnel remuneration	<u>767,040</u>	<u>744,536</u>

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	210-220	200-210
Benefits and Other Emoluments	5 - 6	5 - 6
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	22.00	22.00
110 - 120	14.00	11.00
120 - 130	1.00	6.00
130 - 140	2.00	1.00
140 - 150	0.00	0.00
150 - 160	0.00	0.00
160 - 170	1.00	1.00
	<u>40.00</u>	<u>41.00</u>

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



21. 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	\$6,395	\$16,000
Number of People	1	1

22. 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.

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$443,621 (2023:\$95,818) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Roofing to Various Blocks - #224277	\$ 121,100
MOE Project: Mains Water and Sewers #224279	34,808
LSM Project - Consented Works - #249846	198,248
MOE Project: LSPM: Non-Consented Works #241425	68,161
MOE Project: Remove Gas Heaters #224286	21,304
Total	<u>443,621</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18.

(b) Operating Commitments

There are no Operating Commitments as at 31 December 2024, (Operating Commitments as at 31 December 2023: Nil)



24. 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	739,696	1,379,200	1,379,487
Receivables	738,658	635,000	711,583
Investments - Term Deposits	2,750,000	1,500,000	1,500,000
Total financial assets measured at amortised cost	<u>4,228,354</u>	<u>3,514,200</u>	<u>3,591,070</u>

Financial liabilities measured at amortised cost

Payables	1,065,768	822,000	909,477
Finance Leases	175,187	179,000	159,043
Total financial liabilities measured at amortised cost	<u>1,240,955</u>	<u>1,001,000</u>	<u>1,068,520</u>

25. Events After Balance Date

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



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


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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Open communication with BOT, an active social club, have EAP contract, feedback sought, professional development offered, agreed timetable policy, good working relationship with unions and other agencies.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this	<i>We are an EOO employer. While the needs of the students come first when making employment decisions, we are conscious that our multicultural kura needs to be reflected in our staffing; when possible.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Shortlisting and interviews are by panel. No one person makes decisions. Based on who is the best candidate for each position.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>We have actively sought staff who understand the aims of Maori. Staff have been encouraged and supported to study Te Reo/Tikanga, both external and internal courses offered. Have been running Waiata Wednesdays to help staff improve Te Reo. All staff have had PD focused on Cultural Responsiveness and Relational Pedagogy. Meeting held between the Board and Awatapu whanau group. Increase in activity surrounding matariki etc. Leave given for culturally significant events, as per STCA.</i>
How have you enhanced the abilities of individual employees?	<i>PD opportunities, department discussions, internal Professional Learning Groups (PLGs) for HODs, programme I support for PRTs. Induction programs for all new staff.</i>
How are you recognising the employment requirements for women?	<i>Case by case discussions re childcare, breastfeeding etc.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Case by case discussion. Currently have one blind staff member and two in wheelchairs.</i>

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?		No¹

Signed by Presiding Member:



Date: 10/03/2025

¹ Priorities/ objectives not set in policy, decided upon each vacancy / appointment.

Awatapu College

KiwiSport Report for 2024

The college received \$22,366.02 GST exclusive, as its KiwiSport allocation in 2024. This represents a decrease in funding of 1.75%.


The total amount spent on sport was \$82,665.08, an increase of 18.7%.

The college's contribution to sport was therefore \$60,299.06. This represents an increase of 28.7% from 2023.

49% of the school roll participated in a school sports team in 2024. This represents a slight increase from 2023 (45%) - as a percentage. The college continues to look at how to increase involvement.

The amount of funding provided by KiwiSport represents only 27.06% of the investment in sport by Awatapu College; a decrease from 2023.

The sport programme can only exist because of the dedication and skills of our Director(s) of Sport, along with the goodwill of staff, both teaching and support staff, and parents/ caregivers in supporting sport at Awatapu College.



Gary Yeatman
Principal

Strategic Goal 1***Whānau & Community***

Promote a supportive and engaged learning community at our school; ensuring that families, staff, and students all feel supported and involved.

Regulation 9(1)(a)

Annual Target/Goal:

Encourage *everyone* in our learning community - students, whānau, teachers, and staff - to share responsibility for the success and well-being of our akonga. (1)

Cultivate a connected and engaged learning community: create a strong sense of togetherness and connection in our kura. (2)

What do we expect to see by the end of the year?

(What expectations do you have for this target for this year? What evidence will you see? This can flow on from the expectations listed in your strategic plan for the full 3-years.)

Regulation 9(1)(d)

- A balanced distribution of responsibilities, where all members of the learning community contribute to the school's success.
- Active participation from families, staff, and students in various school activities.
- Transparent communication keeping everyone informed and involved.
- A strong sense of community where each student feels a sense of belonging and value.

Actions

Detail the key actions you'll take this year to reach your annual target listed above

Regulation 9(1)(b)

Outcome / Variance / Comment

<p>Year 9 BBQ reinstated</p>	<p>Event is run with a worthwhile turnout. Turnout was ok. Presiding Member also present on behalf of BOT.</p>
<p>Revised reporting system</p>	<p>New report format (engagement) issued in week 6. Some issues with format of students in 12AUT. Feedback suggests well received.</p>
<p>Social Media focus with renewed website. WSM appointed to assist with Social Media / Communication</p>	<p>New website still to be launched, increased use of Social Media – focus for one WSM. Range of mediums and topics covered. No teaching staff interested in the role. Will be looked after by SMT member for now.</p>
<p>Return of assemblies – level, house, AND whole school</p>	<p>Assemblies conducted regularly. First full school assembly on Fri 16 Feb. Leaders introduced. Started with karakia from Pa Kevin – this was new approach, more inclusive.</p> <p>Assembly two held during Cultural Week.</p>
<p>HODs to report to BOT on results AND how their curriculum / course has changed to reflect localised curriculum.</p>	<p>Reports completed on time and information seen as valuable by the BOT. <i>Proposed – due mid T1 2025.</i></p>
<p>Long Service recognition funded by BOT, from International monies, at 5, 10, 20 years. Investigate what is appropriate for 25+ years? 30+?</p>	<p>Staff felt valued. Emails received would suggest this was greatly appreciated. Scheme extended to include ideas for service beyond 20 years. Funded via International Student income so NO impact on state / public funding at all</p>
<p>SMT / Deans more visible. Before school / gate duty established.</p>	<p>Visibility at gate before and after school increased.</p>
<p>Make Y9 enrolment info readily available to form teachers.</p>	<p>Staff felt better prepared for classes as they have lots of info about the child’s background. Assisted with “connection before correction”. Staff feel more connected to their students.</p>
<p>Weekly written communication with staff re events etc</p>	<p>Staff don’t miss deadlines. Staff were informed – particularly if they don’t check calendar / briefing notes / emails / school notices. Not sure how many other ways we can ensure deadlines known.</p>

BOT shout / morning teas.

Morning tea shouts during the term. One held to “thank” staff for Athletics / Year 9 BBQ. Hot Cross Bun morning tea at Easter, as per tradition for our kura.

Year 9 Survey to check on transition to secondary school

Survey to be organised to seek the views of Y9 students as to how they have settled, how they are finding classes, what barriers exist for them, do they feel their needs are being met. May extend to whanau in 2025.

Principal / SCT to conduct weekly walk-arounds

Term one thankyou sent to staff by Principal on behalf of Principal / SCT. Week Nine, line switch to ensure better coverage. Continued for the year, well received.

Strategic Goal 2

Learning & Growth

Foster a culture of inclusive and active learning that recognises and celebrates the unique abilities, talents, and perspectives of our learning community.

Regulation 9(1)(a)

Annual Target/Goal:

Build a caring environment where the community feel valued, respected, and supported in their learning and personal growth. (1, 4)

Learning environments that are adaptable and accessible to everyone, ensuring that all learners' needs are catered to. (2, 3)

Regular opportunities to showcase and celebrate the diverse talents, abilities, and achievements of students and staff. (2)

Set and communicate clear behaviour, academic achievement, and professional expectations for students and staff. (1)

Foster a culture where continuous learning and professional development are encouraged and actively supported. (6)

What do we expect to see by the end of the year?

(What expectations do you have for this target for this year? What evidence will you see? This can flow on from the expectations listed in your strategic plan for the full 3-years.)

Regulation 9(1)(d)

- Tailored programs, courses, and structures to support diverse student needs and promote individual success.
- A culture of appreciation, recognition, and gratitude within the learning community.
- A vibrant, dynamic learning culture characterised by enthusiasm for learning and growth.
- Access to, and engagement with, a variety of professional development resources and opportunities that support ongoing growth and relevance in educational practices.

Actions <i>Detail the key actions you'll take this year to reach your annual target listed above</i> <i>Regulation 9(1)(b)</i>	Outcome / Variance / Comment
<p>Focus on UDL PLD</p> <p>Offer UDL Mirco-Credentials</p> <p>Focus for WST/WSM</p> <p>Review Learning Support systems (ie 2024 - IT / Library / Guidance / 2025 - LS / Special Needs / Careers)</p> <p>CoCurricular opportunities - Soirees, Productions, Idol Competitions, Athletics Day, Swimming Sports, House Activities</p> <p>Via assemblies, digital newsletters, video blogs, Effective Teaching Profile</p> <p>Ongoing UDL PLD - BOT funded. T1 is funded already.</p> <p>PD budget set accordingly</p> <p>SMT / SCT / Principal walk-throughs</p>	<p>Student needs, as diverse as they are, are catered for. The PLD is well resourced and support ongoing PLD / teacher effectiveness. Constant feedback sought from staff.</p> <p>Number of staff achieving credits grew as the year progressed.</p> <p>WSM ran sessions – both within traditional staff meetings and in the Friday PLD sessions.</p> <p>Did not happen, postponed to 2025.</p> <p>Cocurricular involvement. Was up slightly in 2024. Swimming this year was reportedly better in terms of participation. Survey staff to see who is currently involved and who is not. Review of Athletics Day suggest change to format for 2025, return to qualifying before the event.</p> <p>Consistent community messaging around activities at school and expectations.</p> <p>Budget for PLD allows for external assistance beyond T1, if required, to continue to deliver UDL programme / sessions. Some funding from MOE PLD Fund.</p> <p>Budget reflects the needs of the kura – increase in Tas for Learning Support, Social Workers in Guidance, Assistant Duty Staff</p> <p>Staff appreciated our visits.</p>

Revised PGC to be used for “appraisal”. PGC review system in place for teachers / SMT / HODs / other roles and duties.

BOT to continue to fund EAP access

New Appraisal / PGC template was used. “Appraisal Tree” reviewed for 2025. Still work to do on “other roles” within teaching staff.

Continued access seen as important part of assisting in staff wellbeing.

Strategic Goal 3

Place & Purpose

Create a positive and nurturing learning environment that supports the well-being of our learning community that helps them find their place and purpose.

Regulation 9(1)(a)

Annual Target/Goal:

Implement an inclusive curriculum that gives effect to our Treaty partnership through policies, and practices that promote equity, excellence, and belonging for all students. (1,3,5)

As global citizens - we will recognise the different cultures that contribute to our learning community, promote understanding of global issues, and take action to make a positive impact in our local and global communities. (2, 3)

Our curriculum should be flexible, exciting, and offer a variety of engaging learning experiences that cater to different learning needs and interests. (3, 4)

Provide pathways to future careers: provide students with a range of career pathway options to help them see the real-world value of education. (7)

What do we expect to see by the end of the year?

(What expectations do you have for this target for this year? What evidence will you see? This can flow on from the expectations listed in your strategic plan for the full 3-years.)

Regulation 9(1)(d)

- Implementation of an inclusive local curriculum that incorporates diverse perspectives and promotes equity and excellence.
- Students feeling valued, supported, and empowered.
- A curriculum that resonates with the students, is engaging and frequently adapted to remain relevant, both locally and globally.
- Students having a clear understanding of various career paths and see the real-world practical application of their education.

Actions <i>Detail the key actions you'll take this year to reach your annual target listed above</i> <i>Regulation 9(1)(b)</i>	Outcome / Variance / Comment
<p>Increase awareness of school motto - Whai Mana Whai Oranga - pursuing progress, becoming your best self</p> <p>Waiata Wednesdays to continue</p> <p>Increase use / display of Te Reo around kura</p> <p>All staff to know their Pepeha</p> <p>Continue to fund Mau Rakau</p> <p>Establishment of Te Ao Haka course(s)</p> <p>Ensure employers we use are recognised and all appropriate paperwork completed.</p> <p>GTW / STAR programmes continue to operate</p> <p>Year 9 Careers / Financial Literacy module introduced</p> <p>Investigate carving / taonga for presentation to CoLeaders at Senior Honours</p>	<p>The learning community continues to learn the meaning of Whai Mana / Whai Oranga.</p> <p>Staff confidence grows week to week. New waiata were introduced to be used at 2025 Powhiri.</p> <p>There is increased use of Te Reo around the kura.</p> <p>Not all staff feel confident yet in reciting their Pepeha</p> <p>Mau Rakau is funded appropriately. Explore possibilities regarding Kapa Haka.</p> <p>Te Ao Haka is reflected in the timetable. Classes were well attended.</p> <p>System in place to ensure all requirements with GTW are met. Employees feel valued.</p> <p>Students appropriately placed in courses / programmes</p> <p>Y9 module operates and is seen as valuable</p> <p>Increase in inclusiveness at school events. Patu carved by staff member, to be presented to CoLeaders in Term One 2025.</p>

Flu jabs free for staff

Staff feel supported, purely optional, may have helped ease relief needs.

Exemptions to some school rules possible on
Cultural / Religious grounds

Increase in inclusiveness.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AWATAPU COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Awatapu College (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 22 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our report is the School Directory, Statement of Responsibility, Analysis of Variance, Kiwisport Statement, Statement of Compliance with Employment Policy, Evaluation of the School's Student Progress and Achievement and Report on how the School has given effect to Te Tiriti o Waitangi, 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.



Melanie Strydom
Auditlink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand

Evaluation of students' progress and achievement: 2023 - 2024

The general target has always been; NCEA Levels 1 – 3 to be at or above National Averages for all learners. If National Ave below Awatapu College then the goal is to be above the previous years pass rate.

Students Completing NCEA - Percentages

	Level 1			Level 2			Level 3		
Current	Awa	Nat	SEIB	Awa	Nat	SEIB	Awa	Nat	SEIB
2023	61.0	61.6	59.1	69.7	73.2	70.4	57.6	67.6	64.0
2024	57.6	45.3	57.8	63.5	73.0	74.1	57.7	68.7	69.0
Target 2025	>58			>73			>69		

Level One results, when compared to National, are pleasing. While the trend across NZ was a decrease in the percentage passing we experienced an increase. Although ironically it decreased from the previous year. This decrease was also seen in the National pass rates and when looking at schools of a similar equity index score.

Unfortunately results at Level Two were below both figures we use for comparison. Likewise at Level Three. Interestingly this cohort passed Scholarship exams, which had not happened for some years. The reality is our kura does not see a standard bell curve when it comes to entrance data.

It is also important to remember these figures include ELL students and ORS funded students which means they are not an accurate picture of the pass rate in mainstream classes.

Māori Student Achievement NCEA

	Level 1			Level 2			Level 3		
Current	Awa	Nat	SEIB	Awa	Nat	SEIB	Awa	Nat	SEIB
2023	53.2	51.7	56.0	62.5	64.5	69.3	35.7	56.2	59.8
2024	49.2	39.9	49.7	56.7	64.7	67.9	59.3	58.3	61.6
Target 2025	>50			>65			>60		

Pleasing increase at Level Three with Maori actually out performing the rest of the school. Level Two saw a decrease as did Level One. At Level One we did record better results than the National average which is pleasing to see. We will continue to work on localised curriculum as these figures would suggest it is working well.

Pasifika Student Achievement NCEA

	Level 1			Level 2			Level 3		
Current	Awa	Nat	SEIB,	Awa	Nat	SEIB	Awa	Nat	SEIB
2023	33.3	52.7	57.2	45.5	64.9	69.5	25.0	60.3	60.9
2024	44.4	36.7	50.0	10.0	65.1	71.6	37.5	64.0	72.7
Target 2025	>45			>66			>64		

Increase in pass rates at levels one and two, but, Level Three well under National rate. Level One above National rate. Level Two a real concern that needs further investigation. 10% is a concern, although it should be noted low enrolments of Pasifika students does mean one student can make a large difference to rates. Lit / Num requirements also having a detrimental impact.

Pass rates compared to other Manawatu Secondary Schools (2024)

NCEA Level	Awatapu College	Freyberg HS	QEC	St Peters	Longburn Ad Col	Feilding High School	Hato Paora	PN Boys	PN Girls	Cornerstone	Manukura
1	57.6	41.4	41.3	61.7	45.1	2.1	85.7	32.8	1.8	76.5	97.4
2	63.5	73.0	56.7	86.4	64.5	82.7	79.2	70.9	90.2	100	100
3	57.5	57.3	51.7	81.9	66.7	72.5	100	61.1	82.8	75.0	92.9
UE	29.2	33.5	3.4	59.7	33.3	47.6	83.3	43.2	63.6	65.0	89.3

When compared to our local (Palmerston North City) State schools, not special character, we are performing reasonably well. There are an increasing number no longer offering NCEA Level One.

Report on how the school has given effect to Te Tiriti o Waitangi

Some of the below mahi is already reflected in our Annual Report / Charter. This should be read in conjunction with our current strategic plan / annual plan / annual report.

- Puhoro - example of success reported to local media
- Offer kapa haka and in the process of attempting to join a new Ropu
- Mau Rakau tutors employed (timetabled and looking at the use of Te Ao Haka standards to assess students)
- ARONA program
- Number of Maori staff increased
- Increased dual signage around school / in publications
- Pa Jack / Pa Kevin / Pa Zeb working with staff
- Staff supported to enrol with MOE's te ahu o te reo Maori.
- Support for study leave for those furthering their knowledge of te reo and/or tikanga
- Increased use of Te Reo in classes / communications.
- Support offered to HOD Maori, leave given to attend writers workshops, Treaty settlement meetings, PPTA Maori executive.
- Te Reo classes run despite small numbers (other subjects not necessarily given this scope)
- Teacher employed to teach Te Ao Haka classes - at BOT expense (ie not covered in GMFS)
- HOD Maori - extra non contacts to assist staff / depts / SMT.
- Provided support as HOD in tools to analysis student data
- Member of Te Oro Karaka Kahui Ako. Whole staff, not just teachers, previous PLD with Hine Waitere Director of Te Āwheonui: The Centre for Professional Learning and Development
- Kāhui Ako - Whole staff PD Symposium - Rangitāne Mātauranga Māori - Workshops on Te Tiriti o Waitangi Friday 31 May 2024
- Rock On and engagement with HWC / Engage Programme
- Deans monitoring of achievement vs expectation google sheets
- Year 11 Pilot with identified students and four staff- based on Tamakaiwānanga-Māori Boys at Secondary School Survey looking at motivation and engagement NCEA Level 1
- NCEA Changes and PLD with regards to these
- Use of Whaea and Pa more common/accepted
- Engineering young maori minds
- Guidance team employ Cultural Advisor/Mentor
- Change to uniform code - taonga can be worn and culturally accepted tattoos accepted.
- Increase in dual signage around kura
- Liaise HOD working with local iwi on localised curriculum
- Within School Mentors offering staff support via PLD sessions
- Staff taking part in Waiata Wednesday

In addition, the Awatapu College Board of Trustees will acknowledge its obligations under the Treaty of Waitangi by:

- Developing policies and practices that reflect New Zealand's cultural diversity and the unique position of the Māori culture
- Taking all reasonable steps to provide instruction in Tikanga Māori, and Te Reo Māori, for full-time students whose parents ask for it
- Advising parents of the current level of Te Reo and Tikanga Māori available at the College
- Advising parents where the nearest school is that provides a higher level of instruction in Te Reo Māori and Tikanga Māori (if required)
- Offering to explore possibilities for extending the current provision, including, but not limited to:
 - Dual enrolment with Te Kura (The Correspondence School) and/or Tertiary Institutions
 - Consulting a School Adviser
 - Consulting with another school which is able to provide a higher level of Te Reo Māori and Tikanga Māori
 - Contracting outside providers if appropriate.