

AWATAPU COLLEGE

Annual Report 2025

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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(s)
<p>Social Media focus with renewed website. WST appointed to assist with Social Media / Communication</p> <p>Assemblies – Pōwhiri, level, house, AND whole school</p> <p>Long Service recognition funded by BOT, from <i>International funds</i>. Investigate what is appropriate for 25+ years? 30+?</p> <p>SMT / Deans more visible. Before school / gate duty established.</p>	<p>New website launched in mid Term One 2026, launch delayed due to change in staffing. Migrating the old info to the new site took longer than we initially thought. There was an increased use of Social Media, especially FB/Insta, in 2025. The increased use of Social Media has meant we have had to be more vigilant about comments etc and removed / hide those that are inappropriate. Visuals were distributed for Strategic Plan and UDL approach.</p> <p>Assemblies were conducted regularly. First message(s) were delivered at Year 9 welcome, esp with whanau, this continued as appropriate during the year. ANZAC Assembly, Matariki, Academic Badge Assembly held in Term Two. Increase in student involvement / leadership.</p> <p>Staff feel valued. Principal to investigate what other schools doing. Discretionary Leave With Pay considered and an Honours Board for 25+ years of service. May need criteria / guidelines established for “breaks of service”. Maybe not quite as simple as first thought. Is it all staff or just teachers?</p> <p>Visibility at gate increased. Slightly problematic at times if SMT away or involved in lengthy discipline investigations. Ongoing piece of work. Bus Co-Ordinator assisted when he could.</p>

<p>BOT shout / morning teas.</p>	<p>Morning tea shouts were held during the year to help staff feel valued / appreciated. Kai / non-alcohol drinks were available at staff meetings occasionally. Start of year function / get together was held, will look at timing for 2026, likely to hold in week 5. Ongoing Social Club events, examples included Outdoor Bowls, quiz night, lawn bowls. Easter morning tea was held, hot cross buns supplied.</p>
<p>Year 9 Survey to check on transition to secondary school</p>	<p>Survey organised to seek the views of caregiver 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. Vast majority of respondents felt their child had settled well / very well into Awatapu College. Couple of suggestions raised – have the students meet their f/teachers at end of year before starting the following year was one – this is problematic as we don't always have Y9 F/teachers allocated until Jan AND some may not start with us until the Jan. One WST was focused on Whanau / community engagement. Second round of surveying was planned in Term Three but did not happen in 2025 due to other pressures / priorities.</p>
<p>Principal / SCT to conduct weekly walk-arounds</p>	<p>Walk arounds conducted. Term Two a little hit & miss due to unforeseen circumstances. No SCT for 2026 at this time, so walkarounds will continue in a different format. May be Principal / SMT member.</p>
<p>Regular communication with home via Social Media, emails, portal, reports, Y9 info sheets, welcome BBQ etc</p>	<p>Whanau feel valued and engaged. Increased use of Social Media. New website up and running. Increase in staff contact with home. Need to find balance between contact and conversations. A small number of caregivers actually felt a little overwhelmed with the amount of communication from the kura.</p>
<p>Hui for caregivers of Maori students re SCI delivery / courses.</p>	<p>Hui held in Term One 2025. Whanau had input into SCI content moving forward. HOD then provided feedback to staff / HODs about the hui and Sci Dept ideas moving forward.</p>
<p>Ensure School Doc reviews are distributed to school wide community.</p>	<p>Whanau / staff feedback was sought each term when policies up for review. Engagement improved over the year. Reminders to staff each term. Some HODs clearly did not check the policies that related to their area – very frustrating. Increased engagement as year progressed; is very dependent on what is being reviewed.</p>
<p>Staff Handbook to be updated.</p>	<p>Staff more aware of the need to check handbook for latest information – it's an online doc not hard copy anymore. Emails sent when sections updated. Still a work on progress as it is a large document. Trying to embed more links rather than making multiple changes to the same information. Ongoing piece of mahi.</p>

Clarify expectations / sphere of influence (via different forms) for classroom teachers.

Teachers understand their role before escalating issues to Deans. Likewise, Deans understand their role before escalating to SMT. In reality sometimes incidents happen, emotions are heightened and staff forget the process / procedure. Will always be an ongoing piece of work. OOC system / paperwork reviewed. New docs and protocols issued week 4 2026.

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>	Outcomes / Variance / Comments?
Focus on UDL PLD / outside PLD support via CORE Education Trauma Informed Practice Focus for WST/WSM Review Learning Support & Staff Support systems (ie 2025 - Library / Guidance / LS / Special Needs / Careers / IT) CoCurricular opportunities - Soirees, Productions, Idol Competitions, Athletics Day, Swimming Sports, House Activities	<p>We continue to try and ensure that student needs, as diverse as they are, are catered for. The PLD in 2025 was well resourced and will support ongoing PLD / teacher effectiveness. Feedback sought from staff when appropriate. HODs offered small group facilitation by CORE; timing not always ideal but options limited, still fitted within hours of work. Change in staffing (DP resigned T2) hampered progress a little.</p> <p>PLD may be offered to staff (optional / Fri AM sessions). Focus was different; however, FRI am PLD slots continued.</p> <p>WSM/WST ran staff sessions – both within traditional staff meetings and in the Friday PLD sessions. One WST to focus on Whanau / community engagement. Staff outside of the WSM group also offered sessions, including the SCT, HOD Sci, Guidance, and DiT. These positions do not exist in 2026.</p> <p>Reviews conducted in 2025 focused on Music / Guidance / Special Needs. HOD Guidance met with BOT in Term Two, HOD Special Needs in Term Three. BOT elections disrupted this process a little. Some areas will move to 2026.</p> <p>CoCurricular involvement decreased. Returned to qualifying before whole school Athletics day in 2025. Reduction of negative social behaviour on the day and increased entries at MISSA; so, seen as successful move – will need some tweaks in 2026. Mainly the lead in time required. Major School Production held in Term Two. Increase in teams entered for Tournament Week, teams had mixed success.</p>

Via assemblies, digital newsletters, video blogs,	Consistent community messaging around activities at school and expectations. Increase in “push back” from parents in 2025 regarding the rules. New BOT sought feedback on some rules / expectations. Due to change in staff video blogs did not happen.
PD budgets set accordingly	Budget reflected the needs of the kura. Budget for PLD allowed for external assistance in 2025, to continue to deliver UDL programme / sessions. We do not believe this external programme is needed in 2026. May need some funds for PLD regarding AI.
Revised PGC to be used for “appraisal”. PGC review system in place for teachers / SMT / HODs / other roles and duties.	PGC continues to be based in growth mindset rather than punitive. System moved to Google Classroom environment. This did require a little extra PLD along the way. Still not embedded and now the Council have changed / refreshed the standards...again. Principal appraisal – will use external person in 2026.
BOT to continue to fund EAP access	Continued access is in place. What is frustrating at times is that we don’t know who accesses or why – therefore very hard to offer extra assistance.
Lit/Num – Schoolwide Evaluation Associates project	Ongoing improvement(s) in CAA pass rates. Staff exposed to different strategies during the year. More integrated school-wide approach, more explicit teaching regarding Lit/Num. T1 was used info gathering. Lit/Num classes created where appropriate. WST appointed to assist with Numeracy, an SMT member to assist / lead LIT. Worked with MOE & Evaluation Associates on strategies / plan. Rates did increase for 2025.

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>	How will you measure success? <i>Think about what you expect to see at the end of the year and detail the measurements you'll use to check on your progress. You'll want to reference the success measures from your strategic plan template.</i>
<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>Ensure employers we use are recognised and all appropriate paperwork completed.</p>	<p>The learning community know the meaning of Whai Mana, Whai Oranga. Idea expressed in appropriate forums – assemblies, senior honours awards, hui with whanau, Academic Badge Assembly etc. Reference to this at enrolment.</p> <p>Staff confidence increased during the year. Changes in staffing saw this practice decrease in Terms 3 /4.</p> <p>There is increased use of Te Reo around the kura. That said, it needs to continue to grow.</p> <p>Did not happen in 2025 – focus elsewhere – move to 2026. Already had discussions with key staff.</p> <p>Mau Rakau is funded appropriately. Explore possibilities regarding Kapa Haka, group established in Term Two, combined with other smaller secondary schools in the area.</p> <p>System in place to ensure all requirements with GTW are met. Employers feel valued.</p>

GTW / STAR / USkills programmes continue to operate	Students appropriately placed in courses / programmes. Good use made of outside providers. UCOL possibly removing some courses for 2026.
Flu jabs free for staff	Staff feel supported, purely optional, may decrease relief needs. Was completed in April 2025. Will continue in 2026.
Exemptions to some school rules possible on Cultural / Religious grounds	Increase in inclusiveness; when and where appropriate. 2025 saw review / community consultation of some grooming expectations. Rewrite of rules for 2026.

Evaluation of students' progress and achievement: 2023 - 2025

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. It is envisaged that if all the actions listed above are actioned successfully, we should see an increase in achievement across the kura; including our at-risk groups.

Students Completing NCEA Percentages

Current	Level 1			Level 2			Level 3		
	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	45.9	59.6	63.5	73.6	75.1	60.0	69.4	69.8
2025	70.4	72.1	68.6	69.0	72.7	75.0	57.9	70.4	71.7
Target 2026	>70			>69			>70		

Level One results, when compared to National, are pleasing.

Unfortunately results at Level Two were below National figures, but the cohort increase from 57.6% pass rate in 2024 to 72.7% at Level Two. Level Three results were disappointing when compared to the Level Two pass rate in 2024 and the Level Three pass rate in 2024. More investigation will be needed.

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	40.9	51.4	56.7	65.4	69.0	59.3	59.0	62.1
2025	62.0	61.1	59.7	63.8	64.2	68.4	44.2	68.4	61.5
Target 2026	>62			>65			>64		

Maori pass rates compared to other Manawatu Secondary Schools (2025)

NCEA Level	Awatapu College	Freyberg HS	QEC	Boys / Girls
1	53.4 (31)	30.0 (21)	53.2 (25)	24.0 (36)
2	63.8 (30)	53.3 (24)	61.5 (24)	66.7 (92)
3	44.2 (19)	59.7 (40)	94.7 (18)	69.0 (75)

Level One and Two saw an increase in pass rates. At Level One we did record better results than the National average which is pleasing to see. The Y11 cohort on 2024 had a pass rate of 49.2% which increased in Level Two to 63.8%. Level Three a concern given results of the cohort in 2024. More investigation will be needed.

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	38.0	53.6	10.0	65.8	72.5	37.5	64.6	73.2
2025	55.6	54.5	57.8	57.1	64.5	71.0	22.2	66.3	73.9
Target 2026	>56			>65			>65		

Pasifika pass rates compared to other Manawatu Secondary Schools (2025)

NCEA Level	Awatapu College	Freyberg HS	QEC	Boys / Girls
1	38.5 (5) ¹	28.6 (6)	42.9 (9)	26.2 (17)
2	57.1 (8)	60.0 (6)	54.5 (6)	53.8 (35)
3	22.2 (2)	56.3 (9)	66.7 (2)	56.8 (25)

Increase in pass rates at Levels One which was pleasing, very much inline with the National rate. We noted in 2024 report that Level Two was a real concern in that only 10% passed. This cohort actually improved to 22.2% which is still not great. Deeper analysis showed that of the students who identified as Pasifika at Level Three, one had attained of 50% and three were ORS funded – this goes a long way to explaining the result. If you looked at capability of passing as a base the pass rate at Level Three was actually 66.6%, same as National Average.

It should be noted low enrolments of Pasifika students does mean one student can make a large difference to rates. Lit / Num / CAA requirements also having a detrimental impact.

¹ (5) – the number of students who passed

NCEA Endorsed with Merit and Excellence (Percentages)

	Level 1			Level 2			Level 3		
Current	Awa	Nat	SEIB	Awa	Nat	SEIB	Awa	Nat	SEIB
2023 Merit	23.0	31.4	25.8	13.0	23.5	17.2	24.6	25.6	18.3
2023 Excellence	10.7	16.7	13.4	3.5	15.0	8.7	10.5	13.6	9.3
2024 Merit	30.0	28.2	23.2	12.9	24.5	17.7	6.4	25.7	18.7
2024 Excellence	1.8	11.2	7.5	7.9	15.5	9.8	7.7	14.1	9.8
2025 Merit	25.9	27.6	21.4	21.1	25.8	18.1	13.9	26.9	19.4
2025 Excellence	5.4	10.1	5.6	6.4	15.0	9.2	8.3	14.7	10.0
Targets 2026									
2026 Merit	>26			>22			>14		
2026 Excellence	>6			>7			>9		

Overall results similar to previous years and close to those in the same SEIB grouping. Level Three the exception. It does need to be noted that Level Three did improve from 2024 – albeit a different cohort. It should also be noted that a number of our student at Level Three study courses that do not have Achievement Standard but use Unit Standards instead; therefore Merit / Excellence not available.

NZQA Scholarship Awards 2025

El Vejlebo – English

Pass rates compared to other Manawatu Secondary Schools (2025)

NCEA Level	Awatapu College	Freyberg HS	QEC	St Peters	Longburn Ad Col	Feilding High School	Hato Paora	PN Boys	PN Girls ²	Cornerstone	Manukura
1 ³	70.4	48.7	68.3	75.9	73.7	37.1	68.4	54.4	50.0	92.5	100
2 ⁴	69.0	71.1	60.0	83.2	67.4	76.7	85.0	73.0	91.2	96.8	97.2
3	57.9	68.4	83.3	84.2	68.0	75.2	90.5	72.3	88.7	83.8	91.1
UE	32.5	33.0	16.7	65.8	60.0	46.5	52.4	52.5	73.6	59.5	84.4

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

² Was only 1 student

³ Participation based

⁴ Enrolment based for L2, L3, and UE

CAA Results / Data

Y10 Literacy and Numeracy Roll-based Data

	2024				2025		
	# Achieving	# Roll	Roll-based % Achieving CAA	2025 Target	# Achieving	# Roll	Roll-based % Achieving CAA
Numeracy	33	220	15%	>15%	62	217	28.6
Literacy (Both Reading & Writing)	65	220	29.54%	>30%	66	217	30.4
Literacy Reading	83	220	37.73%	>38%	91	217	41.9
Literacy Writing	94	220	42.73%	>43%	86	217	39.6

Y11 Literacy and Numeracy Roll-based Data

	2024					2025			
	# Achieving	# Roll	Roll-based % Achieving CAA	Roll-based % Achieving via CAA or Tagged Standards	2025 Target (either method)	# Achieving	# Roll	Roll-based % Achieving CAA	Roll-based % Achieving via CAA or Tagged Standards
Numeracy	126	226	55.75%	61.95%	>62%	114	193	59.1	68.4
Literacy (Both Reading & Writing)	101	226	44.69%	69.91%	>70%	123	193	69.4	75.6
Literacy Reading	114	226	50.44%	NA	NA	134	193	69.4	NA
Literacy Writing	122	226	53.98%	NA	NA	130	193	67.4	NA

Attendance

Percentage attendance

Year	School Roll	NZ European	Māori	Pasifika
2023	82.1	82.1	74.6	76.7
2024	84.0	85.0	75.4	70.2
2025	87.0 (55) ⁵	87.0	79.9	75.4
2026 Target	(60)			

Attendance rates for the year improved for NZ European, Pasifika and Maori, which also in turn saw our overall rate increase to 87%. Regular attendance, as prescribed by MOE was 55%, the goal for 2026 will be to increase this to 60%.

⁵ Reg attendance, as defined by MOE

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2025	70.4	72.1	68.6	69.0	72.7	75.0	57.9	70.4	71.7
Target 2026	>70			>69			>70		

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Pass rates compared to other Manawatu Secondary Schools (2025)

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2 ⁴	69.0	71.1	60.0	83.2	67.4	76.7	85.0	73.0	91.2	96.8	97.2
3	57.9	68.4	83.3	84.2	68.0	75.2	90.5	72.3	88.7	83.8	91.1
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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 successes 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 Kevin working with staff / BOT
- 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
- PLD with Hine Waitere Director of Te Āwheonui: The Centre for Professional Learning and Development
- Rock On and engagement with HWC / Engage Programme
- Deans monitoring of achievement vs expectation google sheets
- 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.
- 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, and despite the change in policy / wording from the Government, 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.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

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. BOT has cultural advisor. 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 / 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, storage of breast milk 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?		No ¹

Signed by Presiding Member:



Date: 5 / 03 / 2026

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

Awatapu College

KiwiSport Report for 2025

The college received \$24,829.96 GST exclusive, as its KiwiSport allocation in 2025. This represents an increase in funding of 11.02%.


The total amount spent on sport was \$89,722.92, an increase of 8.54%.

The college's contribution to sport was therefore \$64,892.96 This represents an increase of 7.6% from 2024.

42% of the school roll participated in a school sports team in 2025. This represents a decrease from 2024 (49%) - as a percentage. The college continues to look at how to increase involvement.

The amount of funding provided by KiwiSport represents only 27.67% of the investment in sport by Awatapu College; a slight increase from 2024.

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

AWATAPU COLLEGE



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 October 2025	September 2028
Gary Yeatman	Principal ex Officio	Appointed January 2013	
David Coomber	Parent Representative	Elected September 2025	September 2028
Heather Todd	Parent Representative	Elected September 2025	September 2028
Hector Hatch	Staff Representative	Elected September 2025	September 2028
Marianne Simon	Parent Representative	Elected September 2025	September 2028
Minh Tu Duong	Student Representative	Elected September 2025	September 2026
Wes Va'ai Wells	Parent Representative	Elected September 2025	September 2028
Walker Conroy-Chelius	Student Representative	Elected September 2024	September 2025
Belinda Small	Parent Representative	Elected September 2022	September 2025
Bruce Reiche	Staff Representative	Elected September 2022	September 2025
Jonathan Spencer	Parent Representative	Elected September 2022	September 2025
Vili Igatia	Parent Representative	Elected September 2022	September 2025

AWATAPU COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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4	Statement of Financial Position
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	Independent Auditor's Report

Awatapu 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.

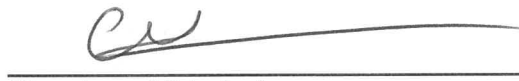
The School's 2025 financial statements are authorised for issue by the Board.

Kerry Rickard
Full Name of Presiding Member


Signature of Presiding Member

10 May 2026
Date

GARY YEATMAN
Full Name of Principal


Signature of Principal

10 May 2026
Date

Awatapu College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	14,597,183	14,722,486	15,025,906
Locally Raised Funds	3	655,895	453,296	631,151
Interest		124,439	150,000	208,710
Gain on Sale of Property, Plant and Equipment		657	-	-
Total Revenue		15,378,174	15,325,782	15,865,767
Expense				
Locally Raised Funds	3	751,761	500,783	652,192
Learning Resources	4	10,359,771	10,045,711	10,199,437
Administration	5	1,176,218	1,823,519	1,867,159
Interest		(67)	6,037	35,424
Property	6	3,071,184	2,935,711	3,126,642
Other Expense	7	9,051	11,000	8,516
Loss on Disposal of Property, Plant and Equipment		1,157	-	1,818
Total Expense		15,369,075	15,322,761	15,891,188
Net Surplus / (Deficit) for the year		9,099	3,021	(25,421)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		9,099	3,021	(25,421)

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		2,486,838	2,486,838	2,512,259
Total comprehensive revenue and expense for the year		9,099	3,021	(25,421)
Contribution - Furniture and Equipment Grant		120,498	-	-
Equity at 31 December		2,616,435	2,489,859	2,486,838
Accumulated comprehensive revenue and expense		2,616,435	2,489,859	2,486,838
Equity at 31 December		2,616,435	2,489,859	2,486,838

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	804,912	632,403	739,696
Accounts Receivable	9	732,015	704,349	738,658
GST Receivable		74,998	36,273	36,273
Prepayments		34,613	6,522	6,522
Investments	10	2,000,000	2,750,000	2,750,000
Funds Receivable for Capital Works Projects	17	118,669	59,531	59,529
		<u>3,765,207</u>	<u>4,189,078</u>	<u>4,330,678</u>
Current Liabilities				
Accounts Payable	12	944,806	921,147	1,065,768
Revenue Received in Advance	13	440,480	522,989	522,989
Provision for Cyclical Maintenance	14	937,754	347,435	347,435
Finance Lease Liability	15	59,191	65,218	65,218
Funds held in Trust	16	199,993	267,098	267,098
Funds held for Capital Works Projects	17	107,640	151,365	151,365
		<u>2,689,864</u>	<u>2,275,252</u>	<u>2,419,873</u>
Working Capital Surplus/(Deficit)		1,075,344	1,913,826	1,910,805
Non-current Assets				
Property, Plant and Equipment	11	1,670,771	1,298,761	1,298,761
		<u>1,670,771</u>	<u>1,298,761</u>	<u>1,298,761</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	58,189	612,759	612,759
Finance Lease Liability	15	71,488	109,969	109,969
		<u>129,677</u>	<u>722,728</u>	<u>722,728</u>
Net Assets		<u>2,616,435</u>	<u>2,489,859</u>	<u>2,486,838</u>
Equity		<u>2,616,435</u>	<u>2,489,859</u>	<u>2,486,838</u>

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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		4,718,850	4,794,035	4,703,893
Locally Raised Funds		230,522	123,644	183,538
International Students		412,935	681,090	584,215
Goods and Services Tax (net)		(38,725)	(36,273)	(18,687)
Payments to Employees		(3,340,951)	(2,803,834)	(3,250,957)
Payments to Suppliers		(1,870,589)	(1,796,676)	(1,537,371)
Interest Paid		67	(6,037)	(35,424)
Interest Received		141,299	115,691	183,401
Net cash from/(to) Operating Activities		253,408	1,071,640	812,608
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		657	109,260	-
Purchase of Property Plant & Equipment (and Intangibles)		(724,372)	(327,289)	(327,289)
Purchase of Investments		-	(1,250,000)	(1,250,000)
Proceeds from Sale of Investments		750,000	-	-
Net cash from/(to) Investing Activities		26,285	(1,468,029)	(1,577,289)
Cash flows from Financing Activities				
Finance Lease Payments		(44,508)	(69,836)	(57,719)
Funds Administered on Behalf of Other Parties		(169,970)	358,932	182,610
Net cash from/(to) Financing Activities		(214,478)	289,096	124,890
Net increase/(decrease) in cash and cash equivalents		65,215	(107,293)	(639,791)
Cash and cash equivalents at the beginning of the year	8	739,696	739,696	1,379,487
Cash and cash equivalents at the end of the year	8	804,911	632,403	739,696

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 2025

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 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

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) 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.

h) 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

i) 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.

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 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) 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	4,663,215	4,471,219	4,544,773
Teachers' Salaries Grants	7,357,174	7,003,676	7,080,257
Use of Land and Buildings Grants	1,937,728	1,964,273	2,079,343
Ka Ora, Ka Ako - Healthy School Lunches Programme	521,214	1,187,533	1,225,173
Other Government Grants	117,852	95,785	96,360
	<u>14,597,183</u>	<u>14,722,486</u>	<u>15,025,906</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	2,000	1,500	1,000
Fees for Extra Curricular Activities	209,704	11,750	139,097
Fundraising and Community Grants	8,377	-	3,035
Other Revenue	473	-	523
International Student Fees	435,341	440,046	487,496
	<u>655,895</u>	<u>453,296</u>	<u>631,151</u>
Expense			
Extra Curricular Activities Costs	223,698	46,250	166,991
Fundraising and Community Grant Costs	2,277	-	3,035
International Student - Employee Benefits - Salaries	321,364	217,644	254,966
International Student - Other Expenses	204,422	236,889	227,200
	<u>751,761</u>	<u>500,783</u>	<u>652,192</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>(95,866)</u>	<u>(47,487)</u>	<u>(21,041)</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	327,647	402,652	346,486
Information and Communication Technology	100,769	139,632	108,862
Employee Benefits - Salaries	9,545,676	9,121,177	9,379,296
Staff Development	33,095	43,900	33,707
Depreciation	351,208	336,000	328,942
Other Learning Resources	1,376	2,350	2,144
	<u>10,359,771</u>	<u>10,045,711</u>	<u>10,199,437</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	10,650	11,050	9,883
Board Fees and Expenses	23,202	13,000	11,273
Legal Fees	1,286	3,500	(6,566)
Other Administration Expenses	133,307	142,821	146,759
Employee Benefits - Salaries	476,090	447,229	459,789
Insurance	14,998	18,386	20,848
Ka Ora, Ka Ako - Healthy School Lunches Programme	516,685	1,187,533	1,225,173
	<u>1,176,218</u>	<u>1,823,519</u>	<u>1,867,159</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cyclical Maintenance	301,218	96,000	228,557
Heat, Light and Water	184,501	210,000	190,008
Rates	13,341	12,000	11,759
Repairs and Maintenance	117,449	127,938	97,184
Use of Land and Buildings	1,937,728	1,964,273	2,079,343
Employee Benefits - Salaries	344,203	394,000	386,101
Other Property Expenses	172,744	131,500	133,690
	<u>3,071,184</u>	<u>2,935,711</u>	<u>3,126,642</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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Transport	9,051	11,000	8,516
	<u>9,051</u>	<u>11,000</u>	<u>8,516</u>

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	804,912	632,403	739,696
Cash and cash equivalents for Statement of Cash Flows	804,912	632,403	739,696

Of the \$804,912 Cash and Cash Equivalents \$427,658 is subject to restrictions for the following reasons:

- \$101,380 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 13.
- \$218,638 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.
- \$107,640 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 16.

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	100	10,511	10,511
Interest Receivable	17,449	34,309	34,309
Teacher Salaries Grant Receivable	714,466	659,529	693,838
	732,015	704,349	738,658
Receivables from Exchange Transactions	17,549	44,820	44,820
Receivables from Non-Exchange Transactions	714,466	659,529	693,838
	732,015	704,349	738,658

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	2,000,000	2,750,000	2,750,000
Total Investments	2,000,000	2,750,000	2,750,000



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	393,545	41,194	-	-	(16,864)	417,875
Furniture and Equipment	505,222	396,087	-	-	(134,136)	767,173
Information and Communication Technology	205,408	203,744	-	-	(123,202)	285,950
Motor Vehicles	20,269	48,995	-	-	(10,691)	58,573
Textbooks	858	-	-	-	(858)	-
Leased Assets	153,935	29,392	-	-	(62,541)	120,786
Library Resources	19,524	4,963	(1,157)	-	(2,916)	20,414
	<u>1,298,761</u>	<u>724,375</u>	<u>(1,157)</u>	<u>-</u>	<u>(351,208)</u>	<u>1,670,771</u>

The net carrying value of furniture and equipment held under a finance lease is \$120,786 (2024: \$153,935)

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
	\$	\$	\$	\$	\$	\$
Buildings	815,749	(397,876)	417,875	774,556	(381,011)	393,545
Furniture and Equipment	2,584,059	(1,816,887)	767,173	2,204,180	(1,698,958)	505,222
Information and Communication Technology	1,074,198	(788,248)	285,950	894,353	(688,945)	205,408
Motor Vehicles	178,524	(119,951)	58,573	129,529	(109,260)	20,269
Textbooks	84,042	(84,042)	-	84,042	(83,184)	858
Leased Assets	244,914	(124,128)	120,786	245,023	(91,088)	153,935
Library Resources	65,044	(44,630)	20,414	63,865	(44,341)	19,524
	<u>5,046,530</u>	<u>(3,375,762)</u>	<u>1,670,771</u>	<u>4,395,548</u>	<u>(3,096,787)</u>	<u>1,298,761</u>

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	96,986	86,053	86,053
Banking Staffing Overuse	-	-	144,621
Employee Entitlements - Salaries	819,836	808,850	808,850
Employee Entitlements - Leave Accrual	27,984	26,244	26,244
	<u>944,806</u>	<u>921,147</u>	<u>1,065,768</u>
Payables for Exchange Transactions	944,806	921,147	1,065,768
	<u>944,806</u>	<u>921,147</u>	<u>1,065,768</u>

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	101,380	161,040	161,040
International Student Fees in Advance	218,638	241,044	241,044
Other revenue in Advance	120,462	120,905	120,905
	440,480	522,989	522,989

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	960,194	960,194	731,637
Increase/(decrease) to the Provision During the Year	301,218	96,000	228,557
Use of the Provision During the Year	(265,469)	(96,000)	-
Provision at the End of the Year	995,943	960,194	960,194
Cyclical Maintenance - Current	937,754	347,435	347,435
Cyclical Maintenance - Non current	58,189	612,759	612,759
	995,943	960,194	960,194

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.



15. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	65,394	70,617	70,617
Later than One Year	74,586	112,655	112,655
Future Finance Charges	(9,301)	(8,085)	(8,084)
	<u>130,679</u>	<u>175,187</u>	<u>175,187</u>
Represented by			
Finance lease liability - Current	59,191	65,218	65,218
Finance lease liability - Non current	71,488	109,969	109,969
	<u>130,679</u>	<u>175,187</u>	<u>175,187</u>

16. Funds held in Trust

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	199,993	267,098	267,098
	<u>199,993</u>	<u>267,098</u>	<u>267,098</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.



17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2025		Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
Ceiling hoist Block K	#224073	(35,464)	35,464	-	-	0
LSM Project - Consented Works	#249846	(12,477)	-	(1,500)	-	(13,977)
Roofing to Various Blocks	#224277	121,100	-	(116,200)	-	4,900
Mains Water and Sewers	#224279	(6,500)	-	-	-	(6,500)
LSPM: Non-Consented Works	#241425	8,961	-	(98,618)	-	(89,657)
Remove Gas Heaters	#224286	21,304	1,632	(22,936)	-	-
Fire Alarm Upgrade	#230052	(5,089)	-	(300)	-	(5,389)
Upgrade Heating Blocks B&H	#224283	-	-	(3,115)	-	(3,115)
Upgrade of 100 Block	#224285	-	90,834	(6,995)	-	83,839
Upgrade Submain & Distr. Boards	#224278	-	26,684	(26,715)	-	(32)
Water Mains Mapping	#254912	-	18,900	-	-	18,900
Totals		91,836	173,513	(276,379)	-	(11,030)

Represented by:

Funds Held on Behalf of the Ministry of Education	107,640
Funds Receivable from the Ministry of Education	(118,669)

2024		Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	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
Mains Water and Sewers	#224279	-	18,692	(25,192)	-	(6,500)
LSPM: Non-Consented Works	#241425	-	242,650	(233,689)	-	8,961
Remove Gas Heaters	#224286	-	21,304	-	-	21,304
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)



18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	5,391	5,022
 <i>Leadership Team</i>		
Remuneration	772,862	762,018
Full-time equivalent members	5	5
 Total key management personnel remuneration	778,253	767,040

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:

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	210-220
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	2025 FTE Number	2024 FTE Number
100 - 110	24.00	22.00
110 - 120	16.00	14.00
120 - 130	7.00	1.00
130 - 140	0.00	2.00
140 - 150	1.00	0.00
150 - 160	0.00	0.00
160 - 170	1.00	1.00
	49.00	40.00

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



20. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	\$0	\$6,395
Number of People	0	1

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 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 2026.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$848,338 (2024:\$443,621) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Roofing to Various Blocks #224277	80,650
Water Mains Mapping #254912	18,900
Total	<u>99,550</u>

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

(b) Operating Commitments

There are no Operating Commitments as at 31 December 2025, (Operating Commitments as at 31 December 2024: Nil)



23. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	804,912	632,403	739,696
Receivables	732,015	704,349	738,658
Investments - Term Deposits	2,000,000	2,750,000	2,750,000
Total financial assets measured at amortised cost	<u>3,536,927</u>	<u>4,086,752</u>	<u>4,228,354</u>

Financial liabilities measured at amortised cost

Payables	944,806	921,147	1,065,768
Finance Leases	130,679	175,187	175,187
Total financial liabilities measured at amortised cost	<u>1,075,485</u>	<u>1,096,334</u>	<u>1,240,955</u>

24. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

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 pages 2 to 21, 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 10 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.

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

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 List of all School Board Members, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Report on how the School has given effect to Te Tiriti o Waitangi, 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.



Melanie Strydom
Auditlink Limited

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