

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 6763

Principal: Stephen McCracken

School Address: 15 - 25 Delshaw Avenue, Whangaparaoa

School Phone: 09 424 9177

School Email: enquiries@wpgcollege.school.nz

Accountant / Service Provider: Schooled NZ Limited

Whangaparaoa College

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expires
Craig Caminos	Presiding Member	Elected March 2024	March 2025
lan MacLeod	Presiding Member	Re-elected September 2022	March 2024
Stephen McCracken	Principal	ex Officio July 2021	
lan MacLeod	Parent Representative	Re-elected September 2022	September 2025
Craig Caminos	Parent Representative	Re-elected September 2022	March 2024
Ben Creevey	Parent Representative	Co-opted September 2022	August 2024
Charlotte Jones	Parent Representative	Re-elected September 2022	September 2025
Tim Davies	Parent Representative	Re-elected September 2022	September 2025
Marina Vaha	Parent Representative	Co-opted September 2022	September 2025
Kat Porter	Parent Representative	Co-opted September 2022	September 2025
Josh Sanford	Parent Representative	Co-opted September 2022	September 2025
Sam Ereckson	Parent Representative	Elected September 2022	September 2025
Derek Middleton	Staff Representative	Re-elected September 2022	September 2025

WHANGAPARAOA COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Independent Auditor's Report

Whangaparaoa 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.

Kathlene Porter	Davina Dean
Full Name of Presiding Member	Full Name of Principal
Signed by: Karlener order BF3AF519B93EFE9F Signature of Presiding Member	Signed by: E6540B17DDF03F7E Signature of Principal
1 June 2025	1 June 2025
Date:	Date:

Whangaparaoa College Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

-		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual
Revenue				
Government Grants	2	21,201,505	4,124,796	20,248,193
Locally Raised Funds	3	2,416,786	1,715,521	2,313,831
Interest		199,491	156,000	166,987
Total Revenue		23,817,782	5,996,317	22,729,011
Expense				
Locally Raised Funds	3	1,167,143	693,130	1,134,607
Learning Resources	4	15,148,549	3,205,429	14,128,956
Administration	5	1,291,194	1,304,340	1,208,651
Interest		8,177	128	7,781
Property	6	6,559,460	1,020,103	6,420,906
Loss on Disposal of Property, Plant and Equipment		-	=0,	5,739
Total Expense		24,174,523	6,223,002	22,906,640
Net Surplus / (Deficit) for the year		(356,741)	(226,685)	(177,629)
Other Comprehensive Revenue and Expense		-	~	-
Total Comprehensive Revenue and Expense for the Year	,	(356,741)	(226,685)	(177,629)

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



Whangaparaoa 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	-	2,304,057	2,304,057	2,481,686
Total comprehensive revenue and expense for the year Distributions to the Ministry of Education Contribution - Furniture and Equipment Grant		(356,741) (15,038) 188,428	(226,685)	(177,629) - -
Equity at 31 December	-	2,120,706	2,077,372	2,304,057
Accumulated comprehensive revenue and expense		2,120,706	2,077,372	2,304,057
Equity at 31 December	_	2,120,706	2,077,372	2,304,057

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.



Whangaparaoa College Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	522,240	800,281	1,377,646
Accounts Receivable	8	1,357,651	1,153,923	1,153,923
GST Receivable		14,135	7,124	7,124
Prepayments		13,334	436	435
Inventories	9	-	1,032	1,032
Investments	10	2,785,139	2,221,875	2,221,875
Funds Receivable for Capital Works Projects	17	189,862	-	140,358
	-	4,882,361	4,184,671	4,902,393
Current Liabilities		8	4 3	
Accounts Payable	12	1,501,868	1,129,529	1,316,133
Revenue Received in Advance	13	931,192	813,819	813,819
Provision for Cyclical Maintenance	14	148,211	37,665	63,441
Finance Lease Liability	15	54,512	35,945	55,095
Funds held in Trust	16	828,802	640,516	640,516
Funds held for Capital Works Projects	17	89,214	7_	229,251
	_	3,553,799	2,657,474	3,118,255
Working Capital Surplus/(Deficit)		1,328,562	1,527,197	1,784,138
Non-current Assets				
Property, Plant and Equipment	11	1,159,339	1,023,464	946,431
		1,159,339	1,023,464	946,431
Non-current Liabilities				
Provision for Cyclical Maintenance	14	295,752	386,624	374,289
Finance Lease Liability	15	71,443	86,665	52,222
	_	367,195	473,289	426,511
Net Assets	=	2,120,706	2,077,372	2,304,058
	-			
Equity	_	2,120,706	2,077,372	2,304,057

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



Whangaparaoa College Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities		4 504 705		
Government Grants		4,581,785	3,899,787	4,068,621
Locally Raised Funds		1,143,978	619,046	1,231,813
International Students		1,354,384	1,453,007	1,152,196
Goods and Services Tax (net)		(7,011)	(52,377)	(52,377)
Payments to Employees		(3,493,337)	(3,530,467)	(2,901,616)
Payments to Suppliers		(3,769,899)	(2,334,140)	(3,444,223)
Interest Paid		(8,177)	-	(7,781)
Interest Received		193,965	149,970	160,957
Net cash from/(to) Operating Activities		(4,312)	204,826	207,590
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(397,089)	(309,276)	(250,349)
Purchase of Investments		(563,264)	(107,190)	(107,190)
Net cash from/(to) Investing Activities		(960,353)	(416,466)	(357,539)
Cash flows from Financing Activities				
Furniture and Equipment Grant		188,428	-,	-
Distributions to Ministry of Education		(15,038)	-	-
Finance Lease Payments		(62,878)	78,952	(69,637)
Funds Administered on Behalf of Other Parties		(1,253)	93,207	62,599
Net cash from/(to) Financing Activities		109,259	172,159	(7,038)
Net increase/(decrease) in cash and cash equivalents		(855,406)	(39,481)	(156,987)
Cash and cash equivalents at the beginning of the year	7	1,377,646	839,762	1,534,633
Cash and cash equivalents at the end of the year	7	522,240	800,281	1,377,646

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.



Whangaparaoa College Notes to the Financial Statements For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Whangaparaoa 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 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.

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
Furniture and Equipment
Information and Communication Technology
Motor Vehicles
Textbooks
Leased Assets held under a Finance Lease
Library Resources

10–25 years
5–10 years
4–10 years
5 years
10 years
Term of Lease
12.5% Diminishing value



j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transactions.

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

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

k) Accounts Payable

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

I) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from international and students and grants received where there are unfulfilled obligations for the Group 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.



n) 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.

o) Funds held for Capital works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

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

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

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

r) Borrowings

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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



2. Government	t Grants
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	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,431,156	4,046,536	3,988,280
Teachers' Salaries Grants	11,109,055	-	10,855,056
Use of Land and Buildings Grants	5,486,649	-	5,319,219
Other Government Grants	174,645	78,260	85,638
	21,201,505	4,124,796	20,248,193

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Revenue	\$	\$	\$
Donations and Bequests	93,717	145,000	99,700
Fees for Extra Curricular Activities	472,524	9-	384,819
Trading	118,236	61,000	339,960
Fundraising and Community Grants	2,248	80,000	52,446
Other Revenue	496,421	55,000	377,971
International Student Fees	1,233,640	1,374,521	1,058,935
	2,416,786	1,715,521	2,313,831
Expense			
Extra Curricular Activities Costs	487,880	5,500	435,877
Trading	87,687	27,000	274,944
Fundraising and Community Grant Costs	1,936	-	67
Other Locally Raised Funds Expenditure	51,034	11,500	18,212
International Student - Other Expenses	538,606	649,130	405,507
	1,167,143	693,130	1,134,607
Surplus/ (Deficit) for the year Locally Raised Funds	1,249,643	1,022,391	1,179,224

4. Learning Resources

4. Learning Resources	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	736,337	495,901	611,885
Information and Communication Technology	220,319	215,000	197,699
Employee Benefits - Salaries	13,333,779	1,912,528	12,738,222
Staff Development	100,094	98,000	81,041
Depreciation	265,696	244,000	253,773
Other Learning Resources	492,324	240,000	246,336
	15,148,549	3,205,429	14,128,956



5. Administration

5. Administration	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	(011audited)	\$
Audit Fees	18,100	15,000	13,175
Board Fees and Expenses	9,853	13,200	11,419
Other Administration Expenses	197,098	197,250	189,970
Employee Benefits - Salaries	1,041,154	1,042,390	969,132
Insurance	11,684	22,500	11,650
Service Providers, Contractors and Consultancy	13,305	14,000	13,305
	1,291,194	1,304,340	1,208,651
6. Property			
6. Property	2024	2024	2023
6. Property	2024 Actual	2024 Budget (Unaudited)	2023 Actual
6. Property		Budget (Unaudited) \$	
6. Property Consultancy and Contract Services	Actual	Budget	Actual
	Actual	Budget (Unaudited) \$	Actual \$
Consultancy and Contract Services	Actual \$ 236,746	Budget (Unaudited) \$ 252,532	Actual \$ 233,173
Consultancy and Contract Services Cyclical Maintenance	Actual \$ 236,746 65,684	Budget (Unaudited) \$ 252,532 50,000	Actual \$ 233,173 114,520
Consultancy and Contract Services Cyclical Maintenance Heat, Light and Water	Actual \$ 236,746 65,684 140,545	Budget (Unaudited) \$ 252,532 50,000 144,000 142,000	Actual \$ 233,173 114,520 151,491
Consultancy and Contract Services Cyclical Maintenance Heat, Light and Water Repairs and Maintenance Use of Land and Buildings Employee Benefits - Salaries	Actual \$ 236,746 65,684 140,545 217,992	Budget (Unaudited) \$ 252,532 50,000 144,000 - 258,000	Actual \$ 233,173 114,520 151,491 187,433
Consultancy and Contract Services Cyclical Maintenance Heat, Light and Water Repairs and Maintenance Use of Land and Buildings	Actual \$ 236,746 65,684 140,545 217,992 5,486,649	Budget (Unaudited) \$ 252,532 50,000 144,000 142,000	Actual \$ 233,173 114,520 151,491 187,433 5,319,219
Consultancy and Contract Services Cyclical Maintenance Heat, Light and Water Repairs and Maintenance Use of Land and Buildings Employee Benefits - Salaries	\$ 236,746 65,684 140,545 217,992 5,486,649 221,830	Budget (Unaudited) \$ 252,532 50,000 144,000 - 258,000	\$ 233,173 114,520 151,491 187,433 5,319,219 218,403

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

7. Cash and Cash Equivalents

·	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	522,240	800,281	1,377,646
Cash and cash equivalents for Statement of Cash Flows	522,240	800,281	1,377,646

Of the \$522,240 Cash and Cash Equivalents and \$2,785,139 of Investments, as disclosed note 10, \$931,192 of Revenue Received in Advance is held by the School, as disclosed in note 13.



8.	Acco	unts	Rece	ivab	le
----	------	------	------	------	----

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	96,112	255,318	80,185
Receivables from the Ministry of Education	161,777	-	175,133
Interest Receivable	34,314	28,788	28,788
Teacher Salaries Grant Receivable	1,065,448	869,817	869,817
	1,357,651	1,153,923	1,153,923
Receivables from Exchange Transactions	130,426	284,106	108,973
Receivables from Non-Exchange Transactions	1,227,225	869,817	1,044,950
	1,357,651	1,153,923	1,153,923
9. Inventories			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Canteen	-	1,032	1,032
	-	1,032	1,032
10. Investments			
The School's investment activities are classified as follows:			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	2,785,139	2,221,875	2,221,875
Total Investments	2,785,139	2,221,875	2,221,875



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	218,203	·	-	-	(14,024)	204,179
Furniture and Equipment	457,443	307,882	(58,308)	-	(102,437)	604,580
Information and Communication Technology	101,169	143,952	-	-	(60,567)	184,554
Motor Vehicles	49,829	-		-	(16,720)	33,109
Textbooks	-	3,032		-	(3,032)	-
Leased Assets	103,870	81,516	-	_	(66,860)	118,526
Library Resources	15,917	3,211	(2,681)	-	(2,056)	14,391
	946,431	539,593	(60,989)	-	(265,696)	1,159,339

The net carrying value of furniture and equipment held under a finance lease is \$118,526 (2023: \$103,870)

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 \$
Building Improvements	385,659	(181,480)	204,179	385,659	(167,456)	218,203
Furniture and Equipment	2,285,817	(1,681,237)	604,580	2,248,774	(1,791,331)	457,443
Information and Communication Technology	1,411,548	(1,226,994)	184,554	1,436,891	(1,335,722)	101,169
Motor Vehicles	93,789	(60,680)	33,109	93,789	(43,960)	49,829
Textbooks	242,480	(242,480)	-	294,905	(294,905)	-
Leased Assets	201,046	(82,520)	118,526	189,917	(86,047)	103,870
Library Resources	65,581	(51,190)	14,391	75,002	(59,085)	15,917
	4,685,920	(3,526,581)	1,159,339	4,724,937	(3,778,506)	946,431



12. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
		(Unaudited)	
Creditors	\$ 264,726	\$ 216,679	\$ 216,676
Accruals	18,100	13,175	13,175
Banking Staffing Overuse	55,355	-	112,597
Employee Entitlements - Salaries	1,125,509	869,817	943,827
Employee Entitlements - Leave Accrual	38,178	29,858	29,858
	1,501,868	1,129,529	1,316,133
Devables for Evaluation Transactions	1 501 969	1 120 520	1 246 422
Payables for Exchange Transactions	1,501,868	1,129,529	1,316,133
	1,501,868	1,129,529	1,316,133
The carrying value of payables approximates their fair value.			
13. Revenue Received in Advance			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	48,000	-	28,130
International Student Fees in Advance	852,343	813,819	731,599
Other revenue in Advance	30,849	-	54,090
	931,192	813,819	813,819
	331,132	010,010	010,010
14. Provision for Cyclical Maintenance			+5
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	`	\$
Provision at the Start of the Year	437,730	437,730	386,670
Increase to the Provision During the Year	74,007	12,335	70,649
Use of the Provision During the Year	(59,451)	(25,776)	(63,460)
Other Adjustments	(8,323)	1-	43,871
Provision at the End of the Year	443,963	424,289	437,730
Cyclical Maintenance Cymant	440.044	07.005	60 444
Cyclical Maintenance - Current Cyclical Maintenance - Non current	148,211 295,752	37,665 386,624	63,441 374,289
Cyclical Maintenance - Non current	293,732	360,024	374,209
	443,963	424,289	437,730

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 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:

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	62,250	35,945	60,310
Later than One Year and no Later than Five Years	78,587	86,665	54,570
Future Finance Charges	(14,882)	,-	(7,563)
	125,955	122,610	107,317
Represented by			
Finance lease liability - Current	54,512	35,945	55,095
Finance lease liability - Non current	71,443	86,665	52,222
	125,955	122,610	107,317
16. Funds held in Trust			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	828,802	640,516	640,516
•	828,802	640,516	640,516

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.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Gym Lining/Insulation 2017	(4,133)	-	-	4,133	-
STA Gas Install Project	(25,950)	-	-	25,950	-
AMS ICT/Toilet/Roof	5,053	-	(5,053)	-	-
Site Drainage	(7,026)	-	7,026	-	
SIP - Site Field Drainage	(630)	28,353	(50,417)	15,038	(7,656)
SIP12 - Dividing wall and kitchen bench	(5,644)	-	2,172	,-	(3,472)
SIP9 - New office space upstairs Gym	1,580	2,300	(3,880)	; -	-
Gym Electrical	(39,113)	39,113	-	,-	-
Accessway Handrails	5,347	-	(5,347)	-	-
5YA Heat Pumps	29,440	-	(29,440)	-	-
Blocks 4,5,8,9,10 Roof Replacements & Repairs	13,466	21,485	(34,951)	-	-
SIP10/11 Workspace Creation	4,525	-	(4,525)	-	
SIP Seats and Shading	9,719	-	(9,719)	,	-
Reticulation Leaks	(2,060)	-	2,060	7-	-
Gym Louvres #219864	5,881	31,063	(43,823)		(6,879)
Blocks A B C Re-Carpet #219862	22,639	-	928	-	23,567
Lift Decommission	7,364	-	(7,364)	-	-
5YA CCTV	(52,802)	54,392	(1,590)	~	- 1
Dust Extractors #241414	9,389	-	(9,389)	-	
Water Main Supply Leak #241417	26,648	-	27,822	,	54,470
Bilingual Signage #245793	(3,000)	26,100	(24,966)	; -	(1,866)
Fencing Repairs #245790	37,800	1,412	(39,212)	-	
Door Vision Panels - Music Room	11,700	-	(6,120)	-	5,580
Ext Steel Cable Tray Replacement #245791	12,600	-	(10,232)	-	2,368
J Block Heat Pumps #245794	26,100	-	(29,600)	-	(3,500)
Risk Management B8 Ceiling, Floor damage	-	24,939	(21,710)	-	3,229
Block 2,3,4,5,7,11 & 14 Boiler Replacement	-	-	(154,960)	,	(154,960)
Block 12 Internal Waterproofing Retaining Wall	-	33,063	(33,084)	7-	(21)
Gym Wall Curtain Divider #250935	-	46,800	(58,308)	-	(11,508)
Totals	88,893	309,020	(543,682)	45,121	(100,648)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

89,214 (189,862)

Site Field Drainage costs exceeded Ministry funding, and therefore, the Board provided \$15,038 of funding to complete and close out the project from retained surpluses. The \$15,038 was treated as a donation to the Ministry of Education via a distribution through equity.

Funds have been reallocated between projects to finalise and close out older projects.



2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Gym Lining/Insulation 2017	(4,133)	-	-	-	(4,133)
STA Gas Install Project	(25,950)		-	-	(25,950)
AMS ICT/Toilet/Roof	5,053	-	-	,-	5,053
Site Drainage	(7,026)	-	-	-	(7,026)
SIP - Site Field Drainage	(44,021)	43,391	-	,-	(630)
SIP12 - Dividing wall and kitchen bench	(5,644)	-	-	-	(5,644)
SIP9 - New office space upstairs Gym	1,580	-	-	-	1,580
Gym Electrical	(21,435)	-	(17,678)	-	(39,113)
Accessway Handrails	5,347		-	-	5,347
5YA Heat Pumps	29,440	-	-	,-	29,440
Blocks 4,5,8,9,10 Roof Replacements & Repairs	96,627	-	(83,161)	-	13,466
SIP10/11 Workspace Creation	4,525	-	-	,-	4,525
SIP Seats and Shading	9,719		-	-	9,719
Reticulation Leaks	(2,060)	-	-	-	(2,060)
Gym Louvres #219864	27,391	-	(21,510)	-	5,881
Blocks A B C Re-Carpet #219862	160,735		(138,096)	-	22,639
Lift Decommission	26,844	-	(19,480)	,-	7,364
5YA CCTV	70,943	-	(123,745)	-	(52,802)
Dust Extractors #241414	14,850	-	(5,461)	,-	9,389
Water Main Supply Leak #241417	68,368		(41,720)	-	26,648
Bilingual Signage #245793	-	-	(3,000)	-	(3,000)
Fencing Repairs #245790	-	37,800	-	-	37,800
Door Vision Panels - Music Room	-	11,700	-	-	11,700
Ext Steel Cable Tray Replacement #245791	-	12,600	-	-	12,600
J Block Heat Pumps #245794	-	26,100	-	-	26,100
Totals	411,153	131,591	(453,851)	-	88,893

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

(140,358)

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, Deputy Principals and Heads of Departments.

	2024 Actual \$	2023 Actual \$
Board Members		
Remuneration	4,925	6,415
Leadership Team		
Remuneration	1,424,003	1,297,105
Full-time equivalent members	10	10
Total key management personnel remuneration	1,428,928	1,303,520

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

Principal 1

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

	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	220-230	210-220
Benefits and Other Emoluments	0-10	0-10

Other Employees

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

Remuneration	2024	2023
\$000	FTE Number	FTE Number
100 - 110	23	24
110 - 120	24	27
120 - 130	14	7
130 - 140	4	3
140 - 150	0	1
	65	62

2024

2023

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:

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	



21. Contingencies

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

Holidays Act Compliance - Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board has no capital commitments, except for the MOE 5YA Projects listed below. (2023;\$338,234).

Contract Name	Commitment
	\$
Bilingual Signage #245793	1,426
Water Main Supply Leak #245790	33,946
Risk Management - B8 Ceiling and Floor Damage	12,206
Blocks 2,3,4,5,7,11 and 14 Boiler Replacement	25,040
Gym Wall Curtain Divider #250935	702
Total	73,320



2024 Capital

23. Financial Instruments

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

Financial assets measured at amortised cost

	2024	2024	2023	
	Actual	Budget (Unaudited)	Actual	
	\$	\$	\$	
Cash and Cash Equivalents	522,240	800,281	1,377,646	
Receivables	1,357,651	1,153,923	1,153,923	
Investments - Term Deposits	2,785,139	2,221,875	2,221,875	
Total financial assets measured at amortised cost	4,665,030	4,176,079	4,753,444	
Financial liabilities measured at amortised cost				
Payables	1,501,868	1,129,529	1,316,133	
Finance Leases	125,955	122,610	107,317	
Total financial liabilities measured at amortised cost	1,627,823	1,252,139	1,423,450	

24. Events After Balance Date

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

BDO Northland ASSURANCE BDO



2 April 2025

Whangaparāoa College Statement of Kiwi Sport for the year ending 31 December 2024

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received a total of \$40,146.31 (excluding GST): \$9,177.84 for Years 7 & 8 and \$30,968.47 for Years 9-13 as a component of the Operations Grant. The funding was spent on equipment and coaching in various sports and a contribution towards two sports co-ordinators.

Steve McCracken
TUMUAKI | PRINCIPAL



Tel: +64 9 430 0471 northland@bdo.co.nz www.bdo.co.nz BDO NORTHLAND Level 3, BDO Business Centre 15 Porowini Avenue P O Box 448 Whangarei 0140 NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT TO THE READERS OF WHANGAPARAOA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Whangaparaoa College (the School). The Auditor-General has appointed me, Adelle Wilson, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 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:
 - o its financial position as at 31 December 2024; and
 - o 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 1 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the documents contained within the Annual Report and the Statement of Kiwisport Funding, 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.

Adelle Wilson BDO Northland

On behalf of the Auditor-General

delle Wilson

Whangarei, New Zealand



Whangaparāoa College Annual Report 2024

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Presiding member/principal's report (optional)

Tēnā koutou katoa,

It is with great pride and gratitude that I present the Whangaparāoa College Annual Report for 2024. This year has been one of significant achievement, resilience, and growth, as our school community has continued to uphold our vision of empowering lifelong learners and responsible citizens.

As we reflect on 2024, we celebrate the accomplishments of our students across academic, cultural, sporting, and leadership domains. Our NCEA results have remained strong, with our bilingual unit achieving a remarkable 99.6% pass rate. We have continued to focus on student engagement and literacy, ensuring that our learners are well-prepared for the evolving curriculum and future opportunities.

Our commitment to Te Tiriti o Waitangi remains central to our work. We have strengthened our focus on embedding te reo Māori, tikanga, and mātauranga Māori across our curriculum and school culture. Our Kapa Haka and Pasifika groups excelled at Polyfest, with our HBC Tuakana team placing second overall in the Diversity Stage and our WGP Senior Kapa Haka group receiving the prestigious Ngākau Nui Ki Te Kaupapa Award.

In the sporting arena, our Year 9 and 10 students showcased their talent and teamwork by winning the 'Sports Camp', and our co-curricular participation rate continues to grow. Our revitalised house system has fostered school spirit, despite weather disruptions, and sets a strong foundation for 2025.

International education has returned to near pre-COVID levels, enriching our school community with diverse perspectives and global connections. We also proudly represented Whangaparāoa College at events such as ANZAC Day, Pink Shirt Day, and Youth Week, reinforcing our values of inclusivity and respect.

Infrastructure and strategic planning have been key focuses this year. We unveiled new building names that reflect our unique place on the Whangaparāoa Peninsula, enhancing our connection to the local environment and cultural heritage. The Board of Trustees has set ambitious targets, and we are well on track to meet the goals of our five-year strategic plan.

Looking ahead to 2025, we anticipate continued roll growth, with an expected 1,900 students, and we are committed to staying ahead of curriculum and governmental changes. Our key priorities will include further developing our trades academy, embedding curriculum and NCEA changes, and celebrating Whangaparāoa College's 20th anniversary.

As we look to the future, I am confident that Whangaparāoa College will continue to be a leader in education, innovation, and community engagement.

Ngā manaakitanga,

Steve McCracken
Principal, Whangaparāoa College

List of all school board members (optional)

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

Board member names	Date that the board member's term finishes
Craig Caminos	16 September 2025
Ben Creevey (resigned August 2024)	16 September 2025
Tim Davis	16 September 2025
Sam Ereckson	16 September 2025
Charlotte Jones	16 September 2025
Ian Macleod	16 September 2025
Derek Middleton	16 September 2025
Kat Porter	16 September 2025
Josh Sanford	16 September 2025
Charlie Teviotdale	16 September 2025
Marina Vaha	16 September 2025

Statement of Variance: Progress Against Targets – Annual Report 2024

In 2024, Whangaparāoa College made significant progress towards the strategic objectives outlined in our Annual Implementation Plan. This statement evaluates our achievements across the six key aspects of our strategic plan, highlighting areas of success while acknowledging the work that remains ahead.

Ensuring Te Tiriti o Waitangi Is Central to Everything We Do

Whangaparāoa College continues to integrate Mātauranga Māori, te reo, and tikanga Māori into our school culture and curriculum. Through professional learning and development (PLD), staff have increased their use of culturally responsive pedagogy (CRP), with formal observations showing an increase in culturally sustaining teaching strategies.

Key initiatives include:

- Bilingual Education Success: Our bilingual unit recorded an outstanding 99.6%
 NCEA pass rate, reinforcing the strength of our pathways for Māori-medium education.
- Te Ao Māori in Curriculum: All subject areas have begun to embed Āhuatanga Māori into teaching and learning, with dedicated PLD supporting curriculum leaders.
- Whānau and Community Engagement: We successfully hosted Matariki celebrations, quarterly Whānau Hui, and the Heru Hāpai-ā-Tāne programme, strengthening whānau involvement in student success.
- Recognition of Māori Achievement: We have improved Māori learner achievement in NCEA, closing the gap between Māori and non-Māori success rates.

Coordinating Our Approach to Hauora (Wellbeing)

At Whangaparāoa College, learner and staff wellbeing remains at the heart of our educational approach. In 2024, we made significant strides in refining our pastoral care structures, reinforcing high expectations for behaviour, and ensuring that all learners feel safe, valued, and supported in their educational journey.

Key initiatives include:

- Strengthening Röpü Whānau & Pastoral Care
 - We reviewed the structure and purpose of Rōpū Whānau time, ensuring a more consistent approach to goal-setting, career pathways, and learner wellbeing.
 - Deans played a more active role in supporting Kaiarahi (tutors), with improved coordination of hauora resources and pastoral interventions.
 - Staff reported that these enhancements have led to more meaningful learner connections within Ropū Whānau.

- Clear Behaviour Expectations & High Standards
 - In 2024, we implemented a structured approach to behaviour management that set a clear standard for student conduct.
 - As a result, stand-downs and suspensions increased. This was an intentional shift, reflecting our commitment to high expectations for behaviour. Rather than viewing this as a setback, we see this as an essential step in creating a strong, respectful school culture where learners understand that unacceptable behaviour has consequences.
 - The introduction of the Behaviour Diamond framework has provided a more transparent and structured approach to managing behaviour issues, ensuring consistency across all levels of the school.
 - We have reinforced restorative practices, providing targeted support for students who require behaviour intervention while maintaining clear boundaries.
- Student Attendance & Engagement
 - Attendance remains a key focus area, and we have continued to refine our processes for tracking and responding to absenteeism.
 - While we did not conduct an end-of-year student wellbeing survey, ongoing monitoring through pastoral data, Rōpū Whānau feedback, and student voice initiatives has provided valuable insights into learner engagement.
 - Attendance rates increased from 2023, with improved communication between school, students, and whānau contributing to higher engagement levels.
- Staff Hauora & Wellbeing
 - Staff wellbeing remained a key focus, with targeted professional development on workload balance, stress management, and professional growth cycles.
 - The Professional Growth Cycle (PGC) model was refined to ensure every teacher had at least one goal focused on Hauora, reinforcing classroom culture and student engagement.

Harnessing Innovation & Technology to Create Connectedness

Innovation and Technology remains a core pillar of our teaching and learning strategy, but this year we faced delays in fully embedding Al and ICT into pedagogical practice.

Key achievements:

- Digital Tools for Learning: Half of all teaching staff reported increased confidence in using digital tools to enhance learning
- Al Integration: The Al@WGP Framework was beguin but not yet completed for Al use in teaching and assessment.
- E-Learning PLD: Training was provided on ICT integration, but uptake was slower than anticipated. 50% of staff reported readiness to implement AI/ICT methodologies in classrooms.

 Alternative Learning Pathways: The POD initiative (a pilot for innovative NCEA delivery) has been paused for 2025, but planning continues for a future Trades Academy.

To accelerate progress, 2025 will see a stronger focus on Al literacy, teacher PLD, and strategic investment in digital learning infrastructure.

Delivering a Wide Range of Learning Pathways That Enhance Achievement

Whangaparāoa College remains committed to ensuring all learners have clear and achievable pathways that enable them to reach their full potential. In 2024, we focused on curriculum transformation, academic achievement, and vocational learning opportunities to enhance student success.

Key Achievements

- Reintroduction of NCEA Level 1
 - 2024 marked the first year of the reintroduction of Level 1 NCEA at Years 10 (co-requisite) and 11, following significant curriculum adjustments.
 - The transition was carefully managed, ensuring strong alignment with the upcoming NCEA changes while maintaining high expectations for achievement.
 - Initial feedback from teachers, students, and whānau has been positive, and we are using this data to refine assessment and curriculum delivery for 2025.
- Outstanding NCEA Level 3 Results
 - Our NCEA Level 3 results were excellent, with achievement rates aligning with or exceeding those of Decile 8-10 schools.
 - This reflects both the high calibre of teaching and the strong work ethic of our senior students.
 - University Entrance (UE) attainment also saw improvements, ensuring more learners were equipped for tertiary study and further learning pathways.
- Strengthening Literacy and Numeracy
 - We implemented a new tracking system for junior literacy and numeracy, allowing us to monitor student progress and provide targeted interventions where necessary.
 - Learners demonstrated measurable growth in literacy and numeracy assessments from 2023 to 2024, reinforcing the effectiveness of early intervention strategies.
- Preparing for Curriculum Transformation
 - With the refreshed Mathematics and Science curriculum set for implementation in 2025, staff have been engaged in professional learning and development (PLD) to ensure a smooth transition.
 - Curriculum leaders have developed new unit plans and aligned assessment strategies to meet the updated requirements.

- Expanding Vocational and Trades Pathways
 - Our BCITO programme continued to grow, increasing from six learners in 2023 to ten in 2024, providing more students with practical, industry-relevant learning opportunities.
 - Work has commenced on the development of a Trades Academy, with a strategic plan under review to ensure its successful launch in future years.
 - Learners have increasingly engaged in pathway-focused mentoring, with careers guidance integrated more effectively into Ropū Whānau time.

Strengthening Whangaparāoa College's Unique Character

In 2024, Whangaparāoa College continued to cultivate a distinctive identity that reflects our local environment, community values, and commitment to holistic education. Central to this endeavour has been the enhancement of our sports programmes, which play a pivotal role in fostering school spirit, learner engagement, and personal development.

Key Achievements

- Implementation of the 2024/2025 Sport Development Action Plan
 - Year 1 Initiatives: We embarked on the first year of our Sport Development Action Plan, aiming to increase student participation, improve support for coaches and managers, and celebrate athletic successes.
 - Expansion of Sports Offerings: New competitive teams were introduced in badminton, junior football, rugby league, and rugby XV, broadening opportunities for student involvement.
 - Community Engagement: A database of community coaches and managers was established, enhancing the support network for our sports teams.
- Sporting Achievements
 - AIMS Games Participation: Our AIMS Netball team demonstrated resilience and sportsmanship, securing five wins out of ten games during the tournament.
 - Individual Honors: Learner Zoe Pedersen was recognised as a finalist in the College Sport Auckland Young Sportsperson of the Year Awards 2024, highlighting her exceptional talent and dedication to the sport.
- 20th Anniversary Celebrations (2025)
 - Preparations are underway to commemorate Whangaparāoa College's 20th anniversary, focusing on connecting with alumni and celebrating our school's journey.
- Community Partnerships
 - Discussions have been initiated to formalise a Memorandum of Understanding (MOU) with Orewa College, aiming to enhance shared resources and collaborative learning opportunities.

Enhancing Curriculum Funding & Financial Sustainability

To maintain high-quality education and co-curricular opportunities, we are focused on sustainable funding sources.

Key developments:

- International Student Programme Growth: International enrolments returned to near pre-COVID levels, strengthening revenue streams.
- Marketing & Fundraising Plan: A revised Business Plan for International Learners was presented to the Board. However, the Marketing and Fundraising Plan remains a work in progress.
- Sponsorship & Grants: Work continues to establish new partnerships and increase school donations, with a 15% revenue growth target for 2025.
- Trades Academy Funding: Planning has begun to secure funding for a dedicated Trades Academy facility, with a long-term strategy under development.

To meet financial sustainability goals, 2025 will focus on expanding sponsorship opportunities, increasing facility hire revenue, and securing additional grants.

Conclusion & Next Steps for 2025

2024 has been a year of significant progress, with notable achievements in Māori education, student wellbeing, and academic success. While technology integration and financial sustainability require further focus, our strategic direction remains strong.

As we move into 2025, key priorities will include:

- Expanding trades and vocational learning opportunities
- Strengthening student engagement and attendance
- Accelerating Al and digital learning integration
- Celebrating our 20th anniversary with a focus on alumni connections

We are proud of our progress and committed to continuous improvement, ensuring that Whangaparāoa College remains one of New Zealand's leading educational institutions.

Evaluation and Analysis of Student Progress and Achievement – Annual Report 2024

Whangaparāoa College remains committed to fostering academic success across all year levels. The 2024 NCEA results highlight notable achievements, areas of improvement, and key trends across different cohorts.

School-Wide Achievement Trends - NCEA

- NCEA Level 1 (Year 11) First Year of Reintroduction
 - 2024 marked the first year of reintroducing NCEA Level 1, requiring significant curriculum adjustments.
 - While overall achievement rates were below previous national benchmarks, this was expected given the transition.
 - The results will inform curriculum refinements and assessment strategies for 2025.
- NCEA Level 2 (Year 12) Strong Consistency
 - Achievement remained stable at 82.5%, closely aligning with previous years.
 - The school continues to perform above the national average for similar socioeconomic schools.
- NCEA Level 3 (Year 13) Excellent Performance
 - 87.1% of students achieved NCEA Level 3, one of the highest success rates in recent years.
 - This result outperforms both national and comparable school averages, reflecting high engagement and strong teaching strategies.
- University Entrance (UE) Decline in Attainment
 - UE attainment dropped to 55.5%, lower than previous years.
 - The decline aligns with a national trend but requires closer monitoring in 2025, particularly in ensuring students meet literacy and numeracy co-requisites.
 - Strengthening pathway guidance and study support will be a key focus moving forward.

Ethnicity-Based Performance Trends

- Māori Learners
 - Strong improvements in NCEA Level 2 (81.3%) and Level 3 (92.6%) demonstrate success in culturally responsive teaching strategies.
 - However, NCEA Level 1 achievement (55.1%) remains a challenge, highlighting a need for stronger foundational support at junior levels.
- Pacific Learners
 - Significant improvement at Level 3 (78.6%), closing previous gaps in senior secondary achievement.
 - Level 1 and Level 2 achievement remain below national averages, reinforcing the need for targeted interventions in Years 11 and 12.
- Asian Learners

- Achieved the highest success rates across all year levels, particularly in Level 3 (94.7%) and UE (67.9%).
- Literacy and numeracy results indicate consistently high performance.
- European Learners
 - Sustained strong performance, with Level 3 achievement at 88.2%, exceeding both national and EQI-equivalent school averages.
 - University Entrance rates have declined, aligning with overall school-wide trends.

Year-Level Performance Trends

- Year 11 (NCEA Level 1)
 - First year back with NCEA Level 1 after curriculum changes.
 - Lower than desired achievement levels indicate the need for further curriculum adjustments and support structures.
- Year 12 (NCEA Level 2)
 - Achievement rates remained consistent at 82.5%, with a steady trajectory from previous years.
 - o Strength in trades and vocational pathways contributed to student success.
- Year 13 (NCEA Level 3)
 - Outstanding performance, with 87.1% achievement, exceeding both national and comparable school benchmarks.
 - A decline in University Entrance rates (55.5%) signals the need for greater literacy/numeracy intervention and UE preparation support.

Next Steps for 2025

Based on the results analysis, our priorities for next year include:

- Strengthening foundational learning at Year 11 to improve NCEA Level 1 achievement rates, particularly for Māori and Pacific learners.
- Targeted support for UE preparation to increase literacy and numeracy pass rates and improve overall University Entrance attainment.
- Expanding study support and mentoring at Level 3, reinforcing pathways into higher education and vocational training.
- Continuing culturally responsive teaching initiatives, ensuring Māori and Pacific learners sustain high achievement rates at senior levels.
- Further embedding vocational learning pathways, particularly at NCEA Level 2, to cater to diverse learner aspirations.

Summary

The 2024 NCEA results reflect strong academic performance, particularly in NCEA Level 3 achievement. While UE attainment and Year 11 achievement require further focus, the overall trajectory remains positive, positioning Whangaparāoa College as a leader in academic excellence within our EQI group.

We remain committed to continuous improvement, ensuring all students achieve success through diverse and personalised learning pathways.

How we have given effect to Te Tiriti o Waitangi

At Whangaparāoa College, our unwavering commitment to Te Tiriti o Waitangi is reflected in our strategic initiatives, curriculum development, and community engagement. In 2024, we undertook significant projects to honor and integrate Māori heritage and perspectives into our school environment.

Whangaparāoa College Legacy Naming Project

- Unveiling and Blessing of New Building Names
 - In July 2024, key community members gathered at dawn to unveil and bless new building names for Whangaparāoa College. This event was a culmination of collaborative efforts to honor the whakapapa of Mana Whenua and the Whangaparāoa Peninsula.
 - The chosen names locate our college historically, at present, and in the future, correlating geographically to our community's area and reflecting the rich Māori heritage of our region.
 - This initiative was underpinned by a Kaupapa Māori Research Approach, ensuring that the project was conducted by, for, and with the participation of community members, aiming to achieve the greatest possible benefits for all involved.
- These names were carefully selected to embody the essence of our local geography and the ancestral significance of the land, fostering a deeper connection between our learners and the cultural narratives of the area.
- Collaborative Research Document
 - For a comprehensive understanding of the research and consultation process behind the naming project, please refer to the <u>Whangaparāoa College Naming</u> <u>Project - Research Document</u>.

Embedding Mātauranga Māori Across the Curriculum

- Culturally Responsive Pedagogy (CRP) Implementation
 - In 2024, we observed a 30% increase in the application of CRP strategies within our classrooms, facilitating the integration of tikanga Māori, te reo, and mātauranga Māori into daily learning experiences.
 - Our Professional Learning and Development (PLD) programs have been instrumental in equipping staff with the skills to incorporate Māori worldviews across all curriculum areas.
- Bilingual Unit Success
 - Our bilingual unit achieved an outstanding 99.6% pass rate in NCEA, underscoring the effectiveness of immersive Māori-medium education.
 - A comprehensive review of the bilingual program was conducted to strengthen Māori language pathways and ensure continued success.
- Mātauranga Māori in Junior Curriculum

- A review of specific year levels was undertaken to ensure that te ao Māori is prominently reflected, supporting our goal of integrating tikanga Māori into the learning progression.
- Plans are underway to introduce a Te Reo Māori 'taster' course for Year 7 learners starting in 2025, aiming to develop basic proficiency in te reo, school waiata, haka, and pepehā.

Celebrating Māori Success and Strengthening Community Partnerships

- Whānau and Community Engagement
 - Regular Whānau Hui, held each term, have provided platforms for Māori whānau to actively contribute to school planning and student success.
 - The establishment of a dedicated Whānau Committee ensures that Māori community voices are integral to our strategic planning and cultural initiatives.
 - Our school has proudly hosted Matariki celebrations and various kaupapa Māori events, reinforcing the importance of Māori identity within our community.
- Student and Staff Participation in Te Ao Māori
 - Increased access to karakia, tikanga practices, mōteatea, and school waiata has been provided to staff, with daily incorporation into classroom practices.
 - In 2024, Whangaparāoa College made a notable presence at Polyfest, where:
 - HBC Tuakana (Diversity Stage) secured 2nd Overall, including 2nd in Interpretation of Theme and 2nd in Oceania.
 - WGP Senior Kapa Haka received the Ngākau Nui ki te Kaupapa Award (Most Passionate to the Kaupapa).

Equitable Outcomes for Māori Learners

- Strong NCEA Performance
 - Māori student achievement rates were commendable at Level 2 (81.3%) and Level 3 (92.6%), reflecting significant progress and the positive impact of targeted support alongside CRP integration.
 - While NCEA Level 1 Māori achievement stood at 55.1%, below the schoolwide average, this area has been identified for focused improvement in 2025, with efforts directed towards enhancing literacy, numeracy, and transition support.
- Professional Learning and Teacher Development
 - All staff members have completed Te Tiriti o Waitangi PLD, ensuring that te ao
 Māori principles are actively incorporated into teaching practices.
 - The introduction of the Effective Teacher Profile (ETP) has embedded culturally sustaining pedagogies across all faculties and learning areas.

Next Steps for 2025

Building upon the progress of 2024, our objectives for the upcoming year include:

- Integrating Mātauranga Māori Across All Curriculum Areas
 - Ensuring that every curriculum area includes explicit links to mātauranga
 Māori through documented unit plans and comprehensive teacher training.
- Expanding Te Reo Māori Opportunities
 - Introducing structured Te Reo Māori learning experiences for Year 7 learners to foster foundational language skills.
- Developing a Long-Term Māori Education Strategic Plan
 - Co-designing this plan with whānau, iwi, and Māori leaders to ensure sustained equity and excellence in Māori student achievement.
- Enhancing Pathways for Māori Learners
 - Implementing targeted interventions at Year 11 to align NCEA Level 1 success rates with schoolwide expectations.
- Strengthening Whānau Committee Involvement
 - Promoting greater collaboration between Māori whānau, learners, and the school community to enrich cultural initiatives and educational outcomes.

Summary

Whangaparāoa College remains steadfast in its dedication to honoring Te Tiriti o Waitangi. The initiatives undertaken in 2024, particularly the Legacy Naming Project, have fortified our commitment to integrating Māori heritage and perspectives throughout our school environment. As we advance, we are resolute in our mission to enhance equity and success for Māori learners, positioning Whangaparāoa College as a beacon of bicultural education excellence.

Statement of compliance with employment policy (required)

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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?

At Whangaparāoa College we have a strong focus on Health and Safety with a clear system for all staff to identify risks and hazards.

- Our H&S committee meet monthly, and along with our property team conduct regular risk assessments, identify hazards, and mitigate or eliminate them in a timely manner.
- We ensure that the workplace is clean and well maintained.
- Appropriate PPE for staff is provided.
- Machinery and equipment are well maintained and safe to use.
- Staff are trained to perform their job safely.
- Emergency procedures are reviewed and practiced regularly.

What is in your equal employment opportunities programme? How have you been fulfilling this programme?

Whangaparãoa College is committed to a diverse, equitable, and inclusive workplace where all staff are treated fairly and have equal opportunities to succeed. EEO Practices pursue the following aims and objectives:

- Prevent and eliminate bias, discrimination, and systemic barriers in employment at Whangaparāoa College.
- Promote an inclusive and culturally safe workplace for all staff.
- Ensure fairness in recruitment, selection, promotion, training, and retention.
- Encourage equal access to career progression opportunities.
- Provide opportunities for staff feedback and consultation on EEO.
- Support professional development and training for all employees.

Management monitor compliance and report annually to the BoT on EEO practices implementation and outcomes. They enact steps to immediately remediate any issues, and report back to the Board on all steps taken.

How do you practise impartial selection of suitably qualified persons for appointment?

All position applications are via our Staff Vacancies portal on our website, where job requirements are clearly defined. We use standard and objective procedures for all applicants, and assess them against the same criteria. We avoid making appointments based on age, race or gender.

Our appointment panel for all but senior management positions consists of one Deputy Principal, one head of Faculty or area supervisor, and our HR manager to ensure the most appropriate input into selection. Senior management selection panels include a member of the Board of Trustees.

All applications, short lists and appointed applicants are archived in our HR portal for review or audit if required.

How are you recognising,

- The aims and aspirations of Māori,
- The employment requirements of Māori, and
- Greater involvement of Māori in the Education service?

Whangaparāoa College recognises and upholds the aims and aspirations of Māori, and is committed to the principles of Te Tiriti o Waitangi in all aspects of employment and educational delivery.

In our employment practices, we actively seek to:

- Reflect and support the cultural distinctiveness and identity of Māori as tangata whenua.
- Provide equitable opportunities for Māori to enter, develop, and thrive within our kura.
- Foster a work environment that values te reo Māori me ōna tikanga, and builds cultural competence across all staff.
- Promote and support Māori leadership opportunities at all levels of the school.
- Embed Māori worldviews into our everyday practice through staff wide professional development and implementation of our Effective Teacher Profile.

Our commitment is evident through our strategic planning, staff development programmes, and active engagement with mana whenua and Māori communities. We continue to monitor and review our progress to ensure meaningful involvement of Māori in our sector and in shaping a culturally inclusive school environment.

How have you enhanced the abilities of individual employees?

We provide regular training and PLD opportunities for staff to develop their skills and knowledge. We provide the tools and equipment, technology and instructions that they need to do their job effectively, and a healthy and safe work environment.

We also have a system of mentoring and coaching for new staff to support their development, along with our professional growth cycle. We provide regular recognition and feedback to support and motivate staff. We provide many opportunities for staff to progress in their careers in leadership and management roles. We encourage collaboration and teamwork through activities, projects, assessments and self reflections. We have a focus on staff hauora to support their well being, and we encourage feedback through regular surveys.

How are you recognising the employment requirements of women?

We ensure that our recruitment process and job descriptions are gender neutral and unbiased. We offer part time positions where needed and where possible to accommodate the needs of women with caregiving responsibilities.

	Through our focus on hauora we promote work-life balance and self care. We foster a culture of inclusivity and provide opportunities for feedback.
How are you recognising the employment requirements of persons with disabilities?	Our campus is fully accessible for disabled staff and we have adequate disabled staff carparking. At present we do not have any disabled staff on site. Occasionally, in the case of a temporary disability due to injury, we adjust the person's schedule or timetable to minimise their need for movement around the site, and ensure safe entry and exit to their workspaces.

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?	yes	

I report.