



# WHANGAPARAOA COLLEGE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

<b>Ministry Number:</b>	6763
<b>Principal:</b>	Stephen McCracken
<b>School Address:</b>	15 - 25 Delshaw Avenue, Whangaparaoa
<b>School Phone:</b>	09 424 9177
<b>School Email:</b>	<a href="mailto:enquiries@wpgcollege.school.nz">enquiries@wpgcollege.school.nz</a>
<b>Accountant / Service Provider:</b>	Schooled Limited



# Whangaparaoa College

## Members of the Board

For the year ended 31 December 2025

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Kat Porter	Presiding Member	Re-elected September 2025	September 2028
Stephen McCracken	Principal	ex Officio July 2021	
Sam Ereckson	Parent Representative	Re-elected September 2025	September 2028
Joshua Sanford	Parent Representative	Elected September 2025	September 2028
Juliet Tweed	Parent Representative	Elected September 2025	September 2028
Dan Walker	Parent Representative	Elected September 2025	September 2028
Tim Davies	Parent Representative	Co-opted September 2025	September 2026
Celine van Achterbergh	Staff Representative	Elected September 2025	September 2028
Craig Caminos	Presiding Member	Elected March 2024	March 2025
Charlotte Jones	Parent Representative	Re-elected September 2022	September 2025
Marina Vaha	Parent Representative	Co-opted 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 2025

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# Whangaparaoa 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.

Kat Porter

Full Name of Presiding Member

Signed by:  
  
2C932089706C8C72

Signature of Presiding Member

29 May 2026

Date

Stephen McCracken

Full Name of Principal

Signed by:  
  
9DA06DE2DD82CC1A

Signature of Principal

29 May 2026

Date

# Whangaparaoa College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	21,670,283	4,396,040	21,201,505
Locally Raised Funds	3	2,776,460	1,918,714	2,416,786
Interest		130,356	180,000	199,491
<b>Total Revenue</b>		<b>24,577,099</b>	<b>6,494,754</b>	<b>23,817,782</b>
<b>Expense</b>				
Locally Raised Funds	3	1,062,592	672,447	1,167,143
Learning Resources	4	16,038,665	3,383,304	15,148,549
Administration	5	1,540,189	1,476,717	1,291,194
Interest		7,553	5,000	8,177
Property	6	6,024,187	1,061,324	6,559,460
Loss on Disposal of Property, Plant and Equipment		2,798	-	-
<b>Total Expense</b>		<b>24,675,984</b>	<b>6,598,792</b>	<b>24,174,523</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(98,885)</b>	<b>(104,038)</b>	<b>(356,741)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(98,885)</b>	<b>(104,038)</b>	<b>(356,741)</b>



# Whangaparaoa College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		2,120,706	2,120,706	2,304,057
Total comprehensive revenue and expense for the year		(98,885)	(104,038)	(356,741)
Contribution - Furniture and Equipment Grant		-	-	188,428
Distributions to the Ministry of Education		-	-	(15,038)
<b>Equity at 31 December</b>		2,021,821	2,016,668	2,120,706
Accumulated comprehensive revenue and expense		2,021,821	2,016,668	2,120,706
<b>Equity at 31 December</b>		2,021,821	2,016,668	2,120,706

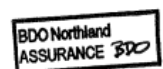
BDO Northland  
ASSURANCE BDO

# Whangaparaoa College

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,384,160	297,948	522,240
Accounts Receivable	8	2,379,573	1,357,651	1,357,651
GST Receivable		49,516	14,395	14,135
Prepayments		51,006	13,334	13,334
Investments	9	1,784,949	2,785,139	2,785,139
Funds Receivable for Capital Works Projects	16	209,180	-	189,862
		5,858,384	4,468,467	4,882,361
<b>Current Liabilities</b>				
Accounts Payable	11	2,076,699	1,374,500	1,501,868
Revenue Received in Advance	12	970,567	931,192	931,192
Provision for Cyclical Maintenance	13	100,916	12,233	148,211
Finance Lease Liability	14	43,396	36,473	54,512
Funds held in Trust	15	931,065	828,802	828,802
Funds held for Capital Works Projects	16	436,502	-	89,214
		4,559,145	3,183,200	3,553,799
<b>Working Capital Surplus/(Deficit)</b>		1,299,239	1,285,267	1,328,562
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,056,248	1,138,864	1,159,339
		1,056,248	1,138,864	1,159,339
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	278,540	343,519	295,752
Finance Lease Liability	14	55,126	63,944	71,443
		333,666	407,463	367,195
<b>Net Assets</b>		2,021,821	2,016,668	2,120,706
<b>Equity</b>		2,021,821	2,016,668	2,120,706



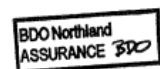
# Whangaparaoa College

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		4,679,025	4,396,040	4,581,785
Locally Raised Funds		1,318,551	483,429	1,143,978
International Students		1,548,971	1,550,087	1,354,384
Goods and Services Tax (net)		(35,381)	(7,271)	(7,011)
Payments to Employees		(3,637,032)	(3,350,902)	(3,493,337)
Payments to Suppliers		(3,988,243)	(3,047,299)	(3,769,899)
Interest Paid		(7,553)	(5,000)	(8,177)
Interest Received		146,873	174,474	193,965
Net cash from/(to) Operating Activities		25,211	193,558	(4,312)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	60,680	
Purchase of Property Plant & Equipment (and Intangibles)		(151,508)	(129,380)	(397,089)
Purchase of Investments		-	(563,264)	(563,264)
Proceeds from Sale of Investments		1,000,190	-	-
Net cash from/(to) Investing Activities		848,682	(631,964)	(960,353)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	188,428
Distributions to Ministry of Education		-	-	(15,038)
Finance Lease Payments		(57,706)	(252,213)	(62,878)
Funds Administered on Behalf of Other Parties		45,733	188,286	(1,253)
Net cash from/(to) Financing Activities		(11,973)	(63,927)	109,259
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>861,920</b>	<b>(502,333)</b>	<b>(855,406)</b>
Cash and cash equivalents at the beginning of the year	7	522,240	800,281	1,377,646
<b>Cash and cash equivalents at the end of the year</b>	7	<b>1,384,160</b>	<b>297,948</b>	<b>522,240</b>

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.



# Whangaparaoa College

## Notes to the Financial Statements

### For the year ended 31 December 2025

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21.

#### *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:

Building Improvements	10–25 years
Furniture and Equipment	5-10 years
Information and Communication Technology	4-10 years
Motor Vehicles	5 years
Textbooks	10 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.

##### *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.

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.

#### **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 and domestic students 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 of accounts payable and finance lease. 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	4,539,750	4,303,256	4,431,156
Teachers' Salaries Grants	12,105,933	-	11,109,055
Use of Land and Buildings Grants	4,840,434	-	5,486,649
Other Government Grants	184,166	92,784	174,645
	21,670,283	4,396,040	21,201,505

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	103,410	170,000	93,717
Fees for Extra Curricular Activities	525,313	-	472,506
Trading	92,474	116,000	118,236
Fundraising and Community Grants	1,106	120,000	2,248
Other Revenue	567,238	80,000	496,439
International Student Fees	1,486,919	1,432,714	1,233,640
	2,776,460	1,918,714	2,416,786
<b>Expense</b>			
Extra Curricular Activities Costs	499,699	10,500	487,880
Trading	11,837	12,500	87,687
Fundraising and Community Grant Costs	-	11,000	1,936
Other Locally Raised Funds Expenditure	1,608	8,000	51,034
International Student - Other Expenses	549,448	630,447	538,606
	1,062,592	672,447	1,167,143
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	1,713,868	1,246,267	1,249,643

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	853,240	540,997	736,336
Information and Communication Technology	202,055	247,417	220,319
Employee Benefits - Salaries	14,243,786	1,914,923	13,333,779
Staff Development	135,531	85,000	100,094
Depreciation	282,075	244,000	265,697
Other Learning Resources	321,978	350,967	492,324
	16,038,665	3,383,304	15,148,549



## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	18,814	15,000	18,100
Board Expenses	27,393	14,500	9,853
Other Administration Expenses	242,007	220,050	197,098
Employee Benefits - Salaries	1,206,563	1,188,682	1,041,154
Insurance	30,776	23,485	11,684
Service Providers, Contractors and Consultancy	14,636	15,000	13,305
	1,540,189	1,476,717	1,291,194

## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	231,624	233,000	236,746
Cyclical Maintenance	39,452	60,000	65,684
Heat, Light and Water	164,851	155,000	140,545
Repairs and Maintenance	231,547	172,000	217,992
Use of Land and Buildings	4,840,434	-	5,486,649
Employee Benefits - Salaries	239,007	259,768	221,830
Other Property Expenses	277,272	181,556	190,014
	6,024,187	1,061,324	6,559,460

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

## 7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	763,718	297,948	522,240
Short-term Bank Deposits	620,442	-	-
Cash and cash equivalents for Statement of Cash Flows	1,384,160	297,948	522,240

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

Of the \$1,384,160 Cash and Cash Equivalents and the \$1,784,949 of Investments, \$1,845,460 is subject to restrictions for the following reasons:

- \$914,395 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 12.
- \$931,065 of Funds Held in Trust Received are held by the School, as disclosed in note 15.



## 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	92,425	257,889	96,112
Receivables from the Ministry of Education	1,073,971	-	161,777
Interest Receivable	17,797	34,314	34,314
Teacher Salaries Grant Receivable	1,195,380	1,065,448	1,065,448
	<u>2,379,573</u>	<u>1,357,651</u>	<u>1,357,651</u>
Receivables from Exchange Transactions	110,222	292,203	130,426
Receivables from Non-Exchange Transactions	2,269,351	1,065,448	1,227,225
	<u>2,379,573</u>	<u>1,357,651</u>	<u>1,357,651</u>

## 9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	1,784,949	2,785,139	2,785,139
	<u>1,784,949</u>	<u>2,785,139</u>	<u>2,785,139</u>
Total Investments	<u>1,784,949</u>	<u>2,785,139</u>	<u>2,785,139</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2025</b>						
Building Improvements	204,179	-	-	-	(14,024)	190,155
Furniture and Equipment	604,580	93,514	(2,798)	-	(119,235)	576,061
Information and Communication Technology	184,554	54,578	-	-	(68,657)	170,475
Motor Vehicles	33,109	-	-	-	(16,721)	16,388
Textbooks	-	2,601	-	-	(2,601)	-
Leased Assets	118,526	30,274	-	-	(58,937)	89,863
Library Resources	14,391	1,906	(1,091)	-	(1,900)	13,306
	<u>1,159,339</u>	<u>182,873</u>	<u>(3,889)</u>	<u>-</u>	<u>(282,075)</u>	<u>1,056,248</u>

### Restrictions

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	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	385,659	(195,504)	190,155	385,659	(181,480)	204,179
Furniture and Equipment	2,289,524	(1,713,463)	576,061	2,285,817	(1,681,237)	604,580
Information and Communication Technology	1,112,503	(942,028)	170,475	1,411,548	(1,226,994)	184,554
Motor Vehicles	93,789	(77,401)	16,388	93,789	(60,680)	33,109
Textbooks	243,766	(243,766)	-	242,480	(242,480)	-
Leased Assets	231,319	(141,456)	89,863	201,046	(82,520)	118,526
Library Resources	62,515	(49,209)	13,306	65,581	(51,190)	14,391
	<u>4,419,075</u>	<u>(3,362,827)</u>	<u>1,056,248</u>	<u>4,685,920</u>	<u>(3,526,581)</u>	<u>1,159,339</u>

#### 11. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	762,520	266,723	264,726
Accruals	18,814	-	18,100
Banking Staffing Overuse	-	-	55,355
Employee Entitlements - Salaries	1,248,257	1,107,777	1,125,509
Employee Entitlements - Leave Accrual	47,108	-	38,178
	<u>2,076,699</u>	<u>1,374,500</u>	<u>1,501,868</u>

Payables for Exchange Transactions	2,076,699	1,374,500	1,501,868
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>2,076,699</u>	<u>1,374,500</u>	<u>1,501,868</u>

The carrying value of payables approximates their fair value.

#### 12. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	48,000
International Student Fees in Advance	914,395	931,192	852,343
Other revenue in Advance	56,172	-	30,849
	<u>970,567</u>	<u>931,192</u>	<u>931,192</u>



**13. Provision for Cyclical Maintenance**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	443,963	443,963	437,730
Increase/(decrease) to the Provision During the Year	39,452	47,767	65,684
Use of the Provision During the Year	(103,959)	(135,978)	(59,451)
Provision at the End of the Year	<u>379,456</u>	<u>355,752</u>	<u>443,963</u>
Cyclical Maintenance - Current	100,916	12,233	148,211
Cyclical Maintenance - Non current	278,540	343,519	295,752
	<u>379,456</u>	<u>355,752</u>	<u>443,963</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan

**14. Finance Lease Liability**

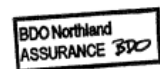
The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	49,833	36,473	62,250
Later than One Year	60,536	63,944	78,587
Future Finance Charges	(11,847)	-	(14,882)
	<u>98,522</u>	<u>100,417</u>	<u>125,955</u>
<b>Represented by</b>			
Finance lease liability - Current	43,396	36,473	54,512
Finance lease liability - Non current	55,126	63,944	71,443
	<u>98,522</u>	<u>100,417</u>	<u>125,955</u>

**15. Funds held in Trust**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	931,065	828,802	828,802
	<u>931,065</u>	<u>828,802</u>	<u>828,802</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.



## 16. 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. No amounts of cash is held on behalf of the Ministry for capital works project.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Site Field Drainage #223610	(7,656)	-	-	-	(7,656)
B A,B,C Heat Pumps #219858	-	-	(16,480)	-	(16,480)
Dividing wall and kitchen bench #229154	(3,472)	-	-	-	(3,472)
B 4,5,8,9,10 Roof Replacements/Repairs #234870	-	-	(14,696)	-	(14,696)
Gym Smoke Alarms Project #219871	-	-	(4,087)	-	(4,087)
Gym Louvres #219864	(6,879)	6,879	-	-	-
Blocks A B C Re-Carpet #219862	23,567	(24,795)	-	1,228	-
Water Main Supply Leak #241417	54,470	-	(54,470)	-	-
Ext Steel Cable Tray Replacement #245791	2,368	(2,368)	-	-	-
Door Vision Panels - Music Room	5,580	(5,580)	-	-	-
Bilingual Signage #245793	(1,866)	1,866	-	-	-
J Block Heat Pumps #245794	(3,500)	1,950	-	1,550	-
Risk Management B8 Ceiling, Floor water damage	3,229	(3,229)	-	-	-
Block 2,3,4,5,7,11 & 14 Boiler Replacement	(154,960)	-	-	2,100	(152,860)
Block 12 Internal Waterproofing Retaining Wall	(21)	19	-	2	-
Gym Wall Curtain Divider #250935	(11,508)	5,200	(3,621)	-	(9,929)
Sinkhole Remediation #253030	-	13,499	(12,635)	-	864
B 8,12,13 Heat Pump & HVAC Replacement #253606	-	622,800	(364,732)	(3,650)	254,418
Site Bus Bay Remediation #258217	-	13,765	(11,194)	-	2,571
Carpet & Entry Floor #253608	-	50,443	(43,048)	-	7,395
Pinboards B9,10,12,14 #253607	-	226,332	(55,078)	-	171,254
<b>Totals</b>	<b>(100,648)</b>	<b>906,781</b>	<b>(580,041)</b>	<b>1,230</b>	<b>227,322</b>

### Represented by:

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

436,502  
 (209,180)

Due to the repayment of unspent funds relating to a number of projects above, the net receipt from the Ministry of Education is reflected as a negative balance.



2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Gym Lining/Insulation	(4,133)	-	-	4,133	-
STA Gas Install	(25,950)	-	-	25,950	-
AMS ICT/Toilet/Roof	5,053	-	(5,053)	-	-
Site Drainage	(7,026)	-	7,026	-	-
Site Field Drainage #223610	(630)	28,353	(50,417)	15,038	(7,656)
Gym Electrical	(39,113)	39,113	-	-	-
SIP New office space Gym	1,580	2,300	(3,880)	-	-
Accessway Handrails	5,347	-	(5,347)	-	-
B A,B,C Heat Pumps #219858	29,440	-	(29,440)	-	-
Dividing wall and kitchen bench #229154	(5,644)	-	2,172	-	(3,472)
B 4,5,8,9,10 Roof Replacements/Repairs #234870	13,466	21,485	(34,951)	-	-
SIP 10/11 Workspace Creation	4,525	-	(4,525)	-	-
SIP Seats and Shading	9,719	-	(9,719)	-	-
Reticulation Leaks	(2,060)	-	2,060	-	-
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)	-	-
CCTV	(52,802)	54,392	(1,590)	-	-
Dust Extractions #241414	9,389	-	(9,389)	-	-
Water Main Supply Leak #241417	26,648	-	27,822	-	54,470
Ext Steel Cable Tray Replacement #245791	12,600	-	(10,232)	-	2,368
Door Vision Panels - Music Room	11,700	-	(6,120)	-	5,580
Bilingual Signage #245793	(3,000)	26,100	(24,966)	-	(1,866)
Fencing Repairs	37,800	1,412	(39,212)	-	-
J Block Heat Pumps #245794	26,100	-	(29,600)	-	(3,500)
Risk Management B8 Ceiling, Floor water 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)	-	(21)
Gym Wall Curtain Divider #250935	-	46,800	(58,308)	-	(11,508)
<b>Totals</b>	<b>88,893</b>	<b>309,020</b>	<b>(543,682)</b>	<b>45,121</b>	<b>(100,648)</b>

**Represented by:**

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

89,214  
(189,862)

**17. 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.



**18. Remuneration**

*Key management personnel compensation*

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

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	4,560	4,925
<i>Leadership Team</i>		
Remuneration	1,544,244	1,424,003
Full-time equivalent members	11	10
<b>Total key management personnel remuneration</b>	<b>1,548,804</b>	<b>1,428,928</b>

There are 7 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair 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:

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	230-240	220-230
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 \$000	2025 FTE Number	2024 FTE Number
100 - 110	27.00	23.00
110 - 120	25.00	24.00
120 - 130	21.00	14.00
130 - 140	4.00	4.00
140 - 150	1.00	0.00
160 - 170	1.00	0.00
	<b>79.00</b>	<b>65.00</b>

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

**19. 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:

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$ -</b>	<b>\$ -</b>
Total	-	-
Number of People	-	-



**20. 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.

**21. Commitments**

**(a) Capital Commitments**

As at 31 December 2025, the Board had capital commitments of \$471,650 (2024:\$73,320) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Block 2,3,4,5,7,11 & 14 Boiler Replacement	25,040
Gym Wall Curtain Divider #250935	9,929
Sinkhole Remediation #253030	2,364
B 8,12,13 Heat Pump & HVAC Replacement #253606	203,393
Site Bus Bay Remediation #258217	2,571
Carpet & Entry Floor #253608	31,952
Pinboards B9,10,12,14 #253607	196,401

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

**(b) Operating Commitments**

As at 31 December 2025, the Board has entered into no contracts.



## 22. 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	1,384,160	297,948	522,240
Receivables	2,379,573	1,357,651	1,357,651
Investments - Term Deposits	1,784,949	2,785,139	2,785,139
Total financial assets measured at amortised cost	<u>5,548,682</u>	<u>4,440,738</u>	<u>4,665,030</u>

### Financial liabilities measured at amortised cost

Payables	2,076,699	1,374,500	1,501,868
Finance Leases	98,522	100,417	125,955
Total financial liabilities measured at amortised cost	<u>2,175,221</u>	<u>1,474,917</u>	<u>1,627,823</u>

## 23. 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 WHANGAPARAOA COLLEGE'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

### Opinion

In our opinion the financial statements:

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

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

### Basis for our opinion

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

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

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

### Responsibilities of the Board for the financial statements

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information included in the Board's annual report**

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Members of the Board and the 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.



Adelle Wilson  
BDO Northland  
On behalf of the Auditor-General  
Whangarei, New Zealand



## Statement of Variance Annual Report 2025

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### Principal's Introduction

Tēnā koutou e te whānau o Whangaparāoa College

As we reflect on 2025, it is clear this has been a year of significant consolidation, strategic growth, and purposeful change for our kura. Across all aspects of school life, we have focused on strengthening systems, embedding expectations, and ensuring that every learner is known and grown.

This year has seen substantial progress against our Annual Implementation Plan and wider strategic goals. While national educational change and increasing expectations continue to create complexity across the sector, Whangaparāoa College remains exceptionally well placed to respond proactively and positively.

Our 2025 academic results reflect this progress. NCEA Level 1 achievement increased by 11% from 2024, with results now sitting above both like schools and the national average. NCEA Level 3 achievement remained a significant strength, continuing to outperform comparable schools and national averages. Māori learner achievement at NCEA Level 1 and Level 2 reached record highs, reflecting the growing impact of culturally responsive teaching practices and strengthened learner support systems.

At the centre of much of this progress has been the launch and implementation of our Effective Teacher Profile (ETP). The ETP has provided clarity around high-quality teaching and learning expectations, strengthened our commitment to culturally responsive pedagogy, and reinforced our focus on engagement, relationships, and learner success.

2025 has also been a year of preparing for the future. Significant progress has been made toward establishing our Junior School model for 2026, strengthening literacy and attendance systems, embedding clearer curriculum expectations, expanding vocational and Trades Academy pathways, and developing structures to ensure our rapidly growing school continues to feel connected, relational, and learner centred. Alongside these successes, we continue to acknowledge areas requiring ongoing attention. University Entrance achievement, certificate endorsements, attendance, and literacy support remain key areas of focus moving into 2026. Importantly, the school has developed increasingly robust systems to identify, monitor, and respond to these challenges.

I wish to acknowledge our staff, learners, whānau, Board, and wider community for their ongoing commitment and support throughout the year. The progress outlined in this report reflects a collective commitment to ensuring Whangaparāoa College continues to provide outstanding opportunities and outcomes for all learners.

As we move into 2026, our focus will continue to centre on learner engagement, literacy, attendance, effective teaching practice, and ensuring every learner experiences success through meaningful and achievable pathways.

Ngā mihi

**STEVE MCCRACKEN**  
**TUMUAKI | PRINCIPAL**

## Statement of Variance: Progress Against Targets – Annual Report 2025

In 2025, Whangaparāoa College continued to make strong progress towards the strategic objectives outlined in our Annual Implementation Plan. This statement evaluates our progress across the six strategic areas of the school, highlighting areas of success, ongoing challenges, and future priorities.

### Ensuring Te Tiriti o Waitangi Is Central to Everything We Do

Whangaparāoa College continued to strengthen the integration of tikanga Māori, te reo Māori, and mātauranga Māori throughout the school culture, curriculum, and teaching practice.

The launch and implementation of the Effective Teacher Profile (ETP) has provided greater clarity around culturally responsive pedagogy and the expectation that te ao Māori is visible across all curriculum areas. Professional learning focused on Te Tiriti o Waitangi and culturally responsive practice was completed by staff, while curriculum planning increasingly incorporated explicit links to mātauranga Māori and localised curriculum contexts.

Key achievements included:

- Record Māori Achievement: Māori learners achieved record-high NCEA Level 1 pass rates of 71.7% and NCEA Level 2 pass rates of 81.8%, with both results significantly above like schools.
- Effective Teacher Profile (ETP): The ETP was finalised and implemented school-wide, reinforcing culturally responsive practice, learner engagement, and relational pedagogy.
- Te Tiriti and Cultural Capability: Staff completed Te Tiriti o Waitangi professional learning, while further planning was undertaken for the introduction of Pangarau and Te Reo Matatini.
- Whānau Engagement: Whānau Committee hui strengthened throughout the year, with improved attendance and increased engagement from whānau. The committee also formally reaffirmed the kura's commitment to Te Tiriti o Waitangi as a strategic priority.
- Expansion of Bilingual Pathways: Planning was completed to extend the Wānanga bilingual pathway into Year 8 in 2026, with future planning underway to establish a full Year 7–13 bilingual pathway.
- Junior Te Reo Opportunities: All Year 7 learners participated in te reo Māori learning experiences, including the development of school waiata, haka, and pepehā.

While significant progress has been made, further work is required to ensure culturally responsive practice is consistently embedded across all classrooms and curriculum areas. The school will continue strengthening Māori learner voice, whānau engagement, and culturally sustaining teaching practices in 2026.

### Coordinating Our Approach to Hauora

Learner and staff wellbeing continued to be a major focus throughout 2025. The school strengthened systems and structures designed to improve engagement, attendance, behaviour, pastoral support, and learner connectedness.

A major focus area in 2025 was improving learner engagement through clearer expectations, stronger pastoral systems, and enhanced attendance processes.

Key achievements included:

- Rōpū Whānau Development: Coordinated resources and learning themes were developed to strengthen consistency and learner engagement across all year levels. Learner goals continued to be embedded within KAMAR.

- Attendance Systems: Attendance systems and follow-up processes were significantly strengthened. More structured communication with whānau, clearer expectations, and increased Dean involvement resulted in attendance trends improving throughout the year.
- STAR Preparation: Significant planning was completed to align the school with the Ministry of Education's Stepped Attendance Response (STAR) framework ahead of 2026 implementation.
- Positive Behaviour Systems: The Behaviour Pathway framework continued to be developed, including restorative and proactive approaches to behaviour management and de-escalation.
- Transition and Support Programmes: Transition programmes and targeted interventions supported learners requiring additional wellbeing and engagement support.
- Staff Hauora: Staff wellbeing surveys were completed, with key themes informing planning for 2026. Professional Growth Cycle (PGC) processes and ETP implementation also strengthened professional support and engagement.
- Learner Engagement Through ETP: Professional learning focused on classroom culture, learner engagement, and effective pedagogy. Faculty observations and professional growth conversations increasingly aligned to the ETP.

Although attendance improved during 2025, school-wide attendance remains below the Government's target of 90%. Attendance and learner engagement will remain significant strategic priorities in 2026.

### **Harnessing Innovation & Technology to Enhance Teaching and Learning**

Whangaparāoa College continued to strengthen its strategic approach to innovation and technology in 2025, with a growing focus on Artificial Intelligence (AI), digital learning systems, and future-focused teaching practices.

During the year, the school shifted from exploratory discussions around AI to establishing clear governance and operational systems to ensure safe and effective use of emerging technologies.

Key achievements included:

- AI Policy Development: A draft Artificial Intelligence (AI) policy was developed for Board consideration, alongside supporting operational resources and approval processes.
- Staff Professional Learning: Initial AI-focused professional learning sessions were delivered to staff, increasing awareness and capability around the responsible use of AI in teaching and learning.
- Digital Learning Infrastructure: Planning commenced for a dedicated Digital Learning Hub to support staff access to AI and digital learning resources.
- Technology Integration Planning: Work continued on the development of a long-term Technology Integration Roadmap and strategic implementation plan.
- ICT and Innovation in Teaching Practice: Faculties increasingly explored innovative approaches to teaching and learning using technology-based tools and strategies.
- External Partnerships and Expertise: Work continued toward developing partnerships with external technology providers and experts to support future implementation.

While progress has been positive, technology integration across classrooms remains variable. Further work is required to ensure consistent implementation, staff confidence, and alignment with effective pedagogical practice.

In 2026, the school will continue embedding AI governance, strengthening digital teaching practice, and developing clearer systems to support innovation and technology integration.

## **Delivering a Wide Range of Learning Pathways That Enhance Learner Achievement**

Learner achievement and pathway success remained a major strategic priority throughout 2025. Significant work was undertaken to strengthen teaching and learning systems, improve learner accountability, embed literacy support, and develop clearer curriculum pathways.

The school's 2025 academic results reflected both areas of significant success and areas requiring continued improvement.

Key achievement outcomes included:

- NCEA Level 1: 77.3% of learners achieved NCEA Level 1, representing an 11% improvement from 2024 and placing the school above both like schools and the national average.
- NCEA Level 2: 79.3% of learners achieved NCEA Level 2, remaining above the national average despite a slight decline from 2024.
- NCEA Level 3: 83.5% of learners achieved NCEA Level 3, significantly above both like schools and the national average.
- Literacy and Numeracy: Literacy and numeracy co-requisite achievement remained strong across all year levels, with Year 13 learners achieving a 99.4% pass rate.
- Māori Learner Achievement: Māori learners achieved record-high NCEA Level 1 and Level 2 results.
- Effective Teacher Profile: The ETP became a central component of classroom practice, professional growth, and teaching observations.
- Literacy Strategy Development: A three-year literacy strategic plan and intervention framework were developed to strengthen literacy outcomes across Years 7–11.
- Curriculum Philosophy and Design: Significant progress was made toward establishing a clear curriculum philosophy and design framework aligned with the school's strategic direction and future-focused Junior, Middle, and Senior School model.
- Classroom Observations and Coaching: Classroom observations and professional growth conversations became increasingly normalised, supporting teacher development and consistency.
- Trades Academy: The Trades Academy facility was completed and prepared for a full operational launch in 2026, significantly strengthening vocational and engagement pathways.
- NCEA Systems and Accountability: Processes around standard entries, assessment expectations, learner tracking, and withdrawals were strengthened. Greater emphasis was placed on learners passing courses and achieving endorsements rather than simply accumulating credits.

The school also identified important areas requiring continued focus:

- Certificate and Subject Endorsements remained below like school averages.
- University Entrance achievement remained lower than desired.
- Literacy intervention demand continued to exceed available resourcing.
- Attendance and learner engagement continued to impact achievement for some learners.
- NCEA Level 3 achievement for Māori learners declined significantly from 2024.

In response, 2026 priorities will include strengthening literacy support, increasing endorsement achievement, improving learner attendance and engagement, further embedding the ETP, and strengthening curriculum consistency and accountability.

## **Strengthening Whangaparāoa College's Unique Character**

Whangaparāoa College continued to strengthen its unique identity through a focus on āhuatanga, local curriculum design, co-curricular participation, community partnerships, and connection to mana whenua.

A major focus throughout 2025 was ensuring the school's culture, values, and environment reflected the aspirations of the local community while supporting learner engagement and belonging.

Key achievements included:

- Āhuatanga Whangaparāoa: Āhuatanga continued to be embedded into learner conversations, goal setting, and school systems, increasingly supported through the Effective Teacher Profile and culturally responsive pedagogy.
- Community and Mana Whenua Partnerships: Collaborative work continued with local marae, neighbouring schools, RTLB services, and community organisations to strengthen tikanga practices, local curriculum, and cultural capability.
- Localised Curriculum: Curriculum planning increasingly incorporated local concepts, places, people, and community connections.
- Co-curricular Growth: Participation in sports, cultural groups, clubs, and engagement opportunities continued to increase, with a significant growth in learner-led clubs and activities.
- House System Development: The House system continued to strengthen learner connection and identity across the school.
- Inter-school Collaboration: Strong relationships with neighbouring schools, including Orewa College, continued to develop through shared initiatives and collaboration.
- Alumni and Community Connections: Although the planned 21st celebration event was cancelled due to limited uptake, work continued to strengthen alumni engagement and community connection.

The school recognises that further work is required to strengthen learner leadership opportunities, deepen community engagement, and continue embedding āhuatanga consistently across all aspects of school life.

### **Enhancing Curriculum Funding & Financial Sustainability**

Whangaparāoa College continued to focus on strengthening sustainable funding streams and financial systems to support high-quality curriculum and co-curricular opportunities.

Key achievements included:

- International Student Programme Growth: International enrolments strengthened significantly, with 2026 enrolments tracking close to full capacity.
- International Programme Quality: Positive learner and family feedback reflected the strength of the international programme and learner experience.
- Trades Academy Development: The Trades Academy facility was fully completed, positioning the school for expanded vocational opportunities in 2026.
- Sponsorship and Grants: Work continued to develop sponsorship pathways, grant applications, and community partnerships.
- Facility Hireage: Additional work was undertaken to increase community use of school facilities and diversify revenue streams.
- Strategic Planning: Planning continued for future fundraising, sponsorship, and Trades Academy resourcing.

Challenges remained in securing additional grant funding, with several grant applications unsuccessful during the year. This reinforced the importance of continuing to diversify funding sources and strengthen community partnerships moving into 2026.

The school remains committed to ensuring strong financial stewardship while continuing to invest strategically in learner opportunities, facilities, staffing, and future-focused programmes.

### **Conclusion and Next Steps for 2026**

2025 has been a significant year of progress, consolidation, and preparation for the future at Whangaparāoa College.

The school has strengthened systems, clarified expectations, and continued to improve outcomes for learners while responding proactively to national curriculum changes, attendance expectations, and the increasing complexity of a rapidly growing school.

Key achievements throughout the year included:

- Significant improvement in NCEA Level 1 achievement
- Continued strong NCEA Level 3 achievement
- Record Māori achievement at NCEA Level 1 and Level 2
- Launch and embedding of the Effective Teacher Profile (ETP)
- Strengthened attendance, engagement, and pastoral systems
- Completion of the Trades Academy facility
- Progress toward the Junior School model for 2026
- Development of a school-wide curriculum philosophy and literacy strategy
- Continued strengthening of culturally responsive pedagogy and te ao Māori integration

As the school moves into 2026, key priorities will include:

- Implementing the Junior School model
- Further embedding the Effective Teacher Profile
- Improving learner attendance and engagement through STAR implementation
- Strengthening literacy and numeracy support systems
- Increasing certificate and subject endorsement achievement
- Expanding vocational and Trades Academy pathways
- Continuing to strengthen culturally responsive practice and bilingual pathways
- Developing consistent curriculum and assessment systems
- Embedding responsible and effective AI and digital learning practices

Whangaparāoa College remains strongly positioned for the future. Through a continued focus on relationships, effective teaching, learner engagement, and strategic improvement, the school is committed to ensuring every learner is known, grown, and supported to achieve their personal excellence.

Whangaparāoa College 2025 Academic Results:

### NCEA Level 1

- NCEA Level 1 passed by 77.3% of learners.
- This is the 2nd year of the New standards.
- 11% Improvement on 2024
- NCEA Level 1 results are 2.8% higher than like schools\*
- NCEA Level 1 results are 5.2% higher than the national average

### NCEA Level 2

- NCEA Level 2 passed by 79.3% of learners.
- NCEA Level 2 results have decreased by 4.6% from 2024
- NCEA Level 2 results are 1.2% lower than like schools\*
- NCEA Level 2 results are 5.7% higher than the national average

### NCEA Level 3

- NCEA Level 3 passed by 83.5% of learners.
- NCEA Level 3 results decreased by 6.6% from 2024
- NCEA Level 3 results are 5.4% higher than like schools\*
- NCEA Level 3 results are 12% higher than the national average

### University Entrance

- UE Gained by 55.1% of learners
- UE results are 4.9% lower than like schools
- UE results are 3.1% higher the national average

### NCEA Certificate Endorsement:

<u>Certificate Endorsement</u>	Achieved with Merit	Achieved with Excellence
Level 1	26.8 %	6.4 %
Level 2	25.6 %	4.9 %
Level 3	23.5 %	14.4 %

- Level 3 learners achieving with excellence is 0.2% above that of like schools.
- All of the other endorsements are below like schools and the National Average.
- This needs to be a key statistic to improve.

### Gender Statistics

- Boys and girls outperformed like schools\* and national averages
- NCEA Level 1 Girls outperform boys by 13.7%
- NCEA Level 2 Girls outperform boys by 10 %
- NCEA Level 3 Girls outperform boys by 10.6 %

## Māori Learners

- Māori NCEA Level 1 results are a record high at 71.7% - highest ever
- Māori NCEA Level 2 results are a record high at 81.8% - highest ever
- Māori NCEA Level 3 results 66.7% - 30% lower than last year
- Māori NCEA Level 1 & 2 results are 7.4% above like schools.
- Māori NCEA Level 3 are 5.6 lower than like schools
- UE results are 25% , 17.9% lower than like schools

## Literacy & Numeracy

- 85.6% of Year 11 learners have both Literacy & Numeracy 5.8% above like schools.
- 91% of year 12 learners have both Literacy and Numeracy 1.1% above like schools.
- 99.4% of Year 13 learners have both Literacy and Numeracy 4.6 above like schools

\* like schools can be defined as those schools with a similar Equity and Isolation Index group as determined by the Ministry of Education

## Key Actions taken in 2025 to support Learner Achievement

- Entered all learners into all Standards
- Introduced a withdraw from Standard process
- Shifted focus away from 60 credits towards passing each course and Subject Endorsements
- Deans Tracking Achievement
- Faculties analysing data to identify key goals
- Numeracy and Literacy Workshops in Term 4
- Priority learners prioritised for STAR courses.
- Attendance expectations and procedures have been reviewed and improved. More structured attendance follow-up process with Deans/Kaiārahi.
- Ready to Learn expectations and routines established in Week 1, Term 1. With a focus on understanding NCEA. Regular reminders to teachers and learners re these.
- Achievement and Assessment Kaupapa developed and shared with learners, teachers and whānau.
- NCEA Handbooks reviewed and updated for learners and staff. Summary of key points presented at year-level assemblies.
- Literacy and Numeracy classes were developed for support.
- Teacher PLD focus on Culturally Responsive Pedagogy (CRP)

## Learners who did not pass

### NCEA Level 2

- 9 learners ( 3.5 % ) left mid year without NCEA Level 1
- 9 learners (3.5% ) left mid year with NCEA Level 1
- 5 learners ( 2 % ) domestic learners would have passed if they had their Co-Req
- 7 learners ( 3% ) Internationals without their Literacy co-Req
- 12 learners ( 5% ) will pass Level 2 in 2026
- 4 learners (1.5 %) NHS

### NCEA Level 3

- 5 learners (3 % ) left mid year with NCEA ILevel 1
- 19 learners (12%) left midyear with NCEA Level 2
- 5 learners (3 %) NHS
- 1% SenCo learner - very low ability
- 3% Found Level 3 academically challenging

## Focus in 2026

- Goal to improve subject endorsements
- Goal to improve Certificate endorsements to above Like Schools.
- Focus on learners passing their subjects (14 Credits) and not on the minimum 60 Credits
- Learners need to apply to be withdrawn from standards.
- More robust follow up with learners not handing in assessments.
- Tracking achievement through LIFTS

## Reporting on the principles of being a Good Employer

### **How have you met your obligations to provide good and safe working conditions?**

As a growing college, ensuring good and safe working conditions for our students, staff, and visitors is of utmost importance to us.

1. We provide a clean and well-maintained environment: We regularly clean our classrooms, common areas, restrooms, and other facilities to provide a hygienic learning environment. This helps prevent the spread of germs and ensures a safe space for everyone.

2. Adequate facilities and infrastructure: We have invested in providing appropriate facilities and infrastructure to support teaching and learning. This includes well-lit classrooms, comfortable seating arrangements, age-appropriate furniture, and equipment that meet safety standards.

3. Regular safety inspections: We have a strong health and safety culture and we conduct routine safety inspections of our premises to identify and address any potential hazards. This includes checking for faulty electrical wiring, ensuring fire safety measures are in place, inspecting playground equipment for safety, and maintaining proper ventilation in classrooms. We have a central program that all staff and learners can access to report hazards.

4. Emergency preparedness: We have developed comprehensive emergency plans and procedures to handle various situations such as fire drills, natural disasters, and medical emergencies. Our staff is trained to respond promptly and effectively to ensure the safety of everyone on the premises.

5. Staff training and development: We prioritise the training and development of our staff to ensure they are equipped with the knowledge and skills necessary to create a safe learning environment. This includes training on child protection, first aid, and implementing health and safety protocols.

6. Collaborating with parents and the community: We actively involve parents and the local community in our efforts to provide good and safe working conditions. We communicate regularly with parents regarding safety measures, seek their input, and encourage their participation in school safety initiatives.

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

We are committed to promoting equal employment opportunities and ensuring a fair and inclusive working environment for all our staff members:

1. Non-discrimination policy: We have a comprehensive non-discrimination policy in place that prohibits any form of discrimination based on race, colour, ethnicity, gender, sexual orientation, religion, disability, or any other protected characteristic. This policy is communicated to all staff members, and we strictly enforce it during the recruitment and selection process.

2. Transparent recruitment and selection process: We follow a transparent and fair recruitment and selection process to ensure equal opportunities for all applicants. Job vacancies are advertised widely, and selection criteria are based solely on merit, skills, qualifications, and experience.

3. Training and development: We provide ongoing training and professional development opportunities for our staff members to enhance their skills, knowledge, and career advancement. We ensure that these opportunities are accessible to all staff members, regardless of their background or personal circumstances.

4. Pay equity: We conduct regular reviews of our remuneration practices to ensure pay equity among staff members. Salaries and benefits are determined based on job responsibilities, qualifications, and experience, rather than factors unrelated to performance or merit.

	<p>5. Work-life balance: We recognise the importance of work-life balance for our staff members. We strive to provide flexible working arrangements, where feasible, to accommodate personal and family responsibilities. This includes options such as part-time work, job-sharing, and parental leave.</p> <p>6. Grievance procedures: We have established clear and accessible grievance procedures for staff members to address any concerns or complaints related to equal employment opportunities. We take all grievances seriously and ensure confidentiality, impartiality, and timely resolution.</p> <p>7. Diversity and inclusion initiatives: We actively promote diversity and inclusion within our school community. We organise cultural awareness programs, celebrate different cultural festivals, and encourage staff members to share their unique perspectives and experiences. We also foster an inclusive environment where everyone feels respected, valued, and empowered to contribute.</p> <p>8. Monitoring and evaluation: We regularly monitor and evaluate our equal employment opportunities program to assess its effectiveness and identify areas for improvement. We collect data on staff demographics, turnover rates, and employee satisfaction surveys to gauge the impact of our initiatives and make informed decisions.</p> <p>9. Collaboration with external organisations: We collaborate with external organizations to learn from best practices and stay updated on the latest developments in promoting equal employment opportunities. This allows us to continuously improve our program and stay aligned with industry standards.</p>
<p><b>How do you practise impartial selection of suitably qualified persons for appointment?</b></p>	<p>We are committed to practising impartial selection of suitably qualified persons for appointment:</p> <ol style="list-style-type: none"> <li>1. Clear job descriptions and criteria: We establish clear job descriptions and selection criteria for each position, outlining the qualifications, skills, and experience required. These criteria are communicated transparently to all applicants, ensuring that the selection process is based on objective and relevant factors.</li> <li>2. Merit-based selection: We adhere to a merit-based selection process, where candidates are assessed solely on their qualifications, skills, and abilities relevant to the position. Personal biases, favouritism, or any form of discrimination are strictly avoided during the evaluation and decision-making process.</li> <li>3. Structured interviews: We conduct structured interviews with pre-determined questions for all candidates, ensuring consistency and fairness in the assessment. Interview panels are composed of multiple individuals, representing different perspectives and minimizing the influence of individual biases.</li> <li>4. Assessment tools and tests: Depending on the nature of the position, we may utilise additional assessment tools or tests to evaluate candidates objectively. These may include written tests, practical demonstrations, or presentations, designed to assess specific skills or competencies required for the role.</li> <li>5. Diversity and inclusion considerations: We recognize the importance of diversity and inclusion in our selection process. We actively seek to attract a diverse pool of candidates and consider diverse perspectives when evaluating their suitability for the position. This helps ensure a fair representation of different backgrounds and experiences within our staff team.</li> <li>7. Selection panel training: We provide training to members of the selection panels to ensure they understand and adhere to the principles of impartiality and fairness. This training emphasises the importance of avoiding bias and</li> </ol>

	<p>discrimination during the selection process and equips panel members with the necessary skills to evaluate candidates objectively.</p> <p>8. Documentation and record-keeping: We maintain detailed records of the selection process, including application materials, assessment results, and any other relevant documentation. This helps ensure transparency and accountability, allowing for review and verification if necessary.</p> <p>9. Continuous improvement: We regularly review our selection processes to identify areas for improvement and ensure ongoing impartiality. This may involve seeking feedback from candidates, monitoring selection outcomes, and making adjustments to our procedures based on best practices and emerging standards.</p> <p>By implementing these practices, we strive to uphold impartiality and select suitably qualified individuals based on merit, ensuring fairness and equal opportunities for all applicants in our primary school's appointment process.</p>
<p><b>How are you recognising,</b>  <b>–The aims and aspirations of Māori,</b>  <b>–The employment requirements of Māori, and</b>  <b>–Greater involvement of Māori in the Education service?</b></p>	<p>We are dedicated to recognising and honouring the aims, aspirations, employment requirements, and greater involvement of Māori in the education service:</p> <p>Te Reo Māori integration: We actively promote the use and recognition of Te Reo Māori (the Māori language) within our school community. This includes incorporating basic greetings, phrases, and cultural elements into daily interactions, signage, and classroom activities. We aim to create an environment where Māori language and culture are valued and celebrated.</p> <p>2. Treaty of Waitangi principles: We uphold the principles of the Treaty of Waitangi, which include partnership, participation, and protection. We strive to foster a genuine partnership with Māori students, families, and the wider community, ensuring their active participation in decision-making processes that affect their education.</p> <p>3. Culturally responsive teaching practices: We embrace culturally responsive teaching practices that acknowledge and draw upon Māori culture, history, and knowledge. We encourage the inclusion of Māori perspectives in our curriculum, teaching materials, and classroom activities to create a learning environment that respects and reflects the cultural heritage of our Māori students.</p> <p>Addressing the employment requirements of Māori:</p> <p>1. Equal employment opportunities: We ensure that our employment practices adhere to equal employment opportunities and avoid any form of discrimination against Māori applicants or staff members. We actively encourage and support Māori individuals to apply for positions within our school, considering their qualifications, skills, and experiences on an equal basis with other applicants.</p> <p>2. Professional development and support: We provide professional development opportunities that specifically address the needs and aspirations of our Māori staff members. This may include culturally responsive teaching training, bicultural competency development, and opportunities for career advancement and leadership within the school. Greater involvement of Māori in the education service:</p> <p>1. Consultation and collaboration: We actively seek input and engage in meaningful consultation with Māori students, families, and the wider community to understand their aspirations, perspectives, and needs. This ensures their voices are heard and valued in shaping our school's policies, practices, and decision-making processes.</p> <p>2. Partnership with local iwi and Māori organizations: We foster strong partnerships with local iwi (tribes) and Māori organizations to enhance Māori</p>

	<p>involvement in the education service. This may involve inviting representatives to participate in school governance, providing opportunities for cultural enrichment activities, or seeking their guidance on matters related to Māori education and cultural protocols.</p> <p>3. Māori cultural events and celebrations: We actively participate in Māori cultural events, such as Matariki (Māori New Year) celebrations, kapa haka performances (traditional Māori performing arts), and powhiri (Māori welcoming ceremonies). These events provide opportunities to showcase Māori culture, build connections with the community, and involve Māori students in sharing their knowledge and talents.</p> <p>4. Māori-specific support services: We offer Māori-specific support services, such as a Māori liaison officer or cultural advisor, to provide guidance, assistance, and advocacy for Māori students and their families. These support services help ensure that Māori students feel a sense of belonging, cultural identity, and success within our school. By implementing these initiatives, we actively recognize the aims and aspirations of Māori, address their employment requirements, and promote greater involvement of Māori in the education service. We are committed to creating an inclusive and culturally responsive learning environment that embraces Māori culture, history, and knowledge.</p>
<p><b>How have you enhanced the abilities of individual employees?</b></p>	<p>We recognize the importance of enhancing the abilities of our individual employees. We are committed to providing opportunities for professional growth, skill development, and personal advancement:</p> <p>1. Professional development programs: We offer a range of professional development programs and workshops to support the continuous learning and growth of our employees. These programs cover various areas such as pedagogy, curriculum development, assessment strategies, technology integration, classroom management, and cultural competency. By investing in these opportunities, we enable our employees to expand their knowledge and enhance their teaching practices.</p> <p>2. Mentoring and coaching: We have established mentoring and coaching programs where experienced educators provide guidance and support to newer or less experienced staff members. This allows for personalised professional development and fosters a culture of collaboration, feedback, and continuous improvement.</p> <p>3. Performance feedback and appraisal: We have a structured performance feedback and appraisal system in place to provide regular evaluations and constructive feedback to our employees. Through these processes, we recognise their strengths, identify areas for improvement, and collaboratively set goals to enhance their abilities. This promotes a culture of continuous learning and growth.</p> <p>4. Individualised learning plans: We work closely with our employees to develop individualised learning plans based on their specific needs, interests, and career goals. These plans outline areas of focus and the steps required to enhance their abilities. By tailoring professional development opportunities to their unique circumstances, we support their individual growth journeys.</p> <p>5. Collaboration and peer learning: We foster a collaborative environment where employees have opportunities to share their expertise, exchange ideas, and learn from one another. This includes collaborative lesson planning, team teaching, and professional learning communities where educators can discuss and reflect on their practice collectively.</p> <p>6. Access to external resources and training: We encourage our employees to explore external resources, attend conferences, workshops, and seminars relevant to their professional development. We provide support, such as financial assistance or time off, to facilitate their participation in these opportunities.</p>

	<p>7. Leadership development: We offer leadership development programs and pathways for employees who aspire to take on leadership roles within our school. These programs provide the necessary training, mentoring, and exposure to equip them with the skills and confidence to lead and contribute to the school community.</p> <p>8. Recognition and celebration of achievements: We value and celebrate the achievements and contributions of our employees. Through recognition programs, staff awards, and staff appreciation events, we acknowledge their efforts, dedication, and commitment to continuous improvement. This fosters a positive work environment and motivates individuals to further enhance their abilities.</p> <p>9. Technology integration and digital skills development: We provide training and support for employees to develop their digital skills and effectively integrate technology into their teaching practices. This prepares them to leverage technology tools and resources to enhance student learning outcomes and their own professional capabilities.</p> <p>By implementing these strategies, we actively enhance the abilities of our individual employees. We strive to create a supportive and empowering environment where they can grow, develop their skills, and ultimately contribute to the success of our primary school and the educational experience of our students.</p>
<p><b>How are you recognising the employment requirements of women?</b></p>	<p>We are committed to recognising and addressing the employment requirements of women. We understand the importance of promoting gender equality and providing a supportive and inclusive work environment for all employees.</p> <p>1. Equal opportunity policy: We have a comprehensive equal opportunity policy in place that explicitly prohibits any form of gender-based discrimination. This policy ensures that all employees, regardless of gender, have equal access to employment opportunities, promotions, professional development, and other benefits within our school.</p> <p>2. Flexible work arrangements: We recognise the unique needs and responsibilities that women may have, such as caregiving or other personal commitments. We strive to provide flexible work arrangements, where feasible, that allow for a better work-life balance. This may include options such as flexible working hours, part-time work, job-sharing, or telecommuting.</p> <p>3. Maternity and parental leave policies: We have maternity and parental leave policies that comply with applicable laws and regulations. We support women during pregnancy, childbirth, and the postpartum period by providing adequate leave, benefits, and a supportive transition back to work. We also encourage fathers or partners to take advantage of parental leave to foster shared caregiving responsibilities.</p> <p>4. Professional development and advancement: We provide equal access to professional development opportunities and career advancement for women in our school. This includes access to training programs, leadership development initiatives, and mentorship opportunities that can enhance their skills, knowledge, and career progression.</p> <p>5. Safe and respectful work environment: We are committed to maintaining a safe and respectful work environment for all employees, including women. We have policies and procedures in place to prevent and address any form of harassment, discrimination, or unequal treatment. We encourage open communication, provide avenues for reporting concerns, and take appropriate action to address any issues promptly.</p>

6. Workforce representation and diversity: We strive for gender diversity and representation in our workforce, including leadership positions and decision-making roles. We actively seek to recruit and retain talented women employees and create a supportive environment where they can thrive and contribute and common areas are designed and equipped to meet the needs of individuals with disabilities.

3. Reasonable accommodations: We are committed to providing reasonable accommodations for employees with disabilities to enable them to perform their duties effectively. This may involve making modifications or adjustments to the work environment, equipment, schedules, or job tasks to ensure equal opportunities and access.

4. Disability awareness and sensitivity training: We provide disability awareness and sensitivity training for all staff members to promote understanding, empathy, and inclusive practices. This training helps foster a supportive and inclusive work environment and ensures that employees are equipped with the knowledge and skills to effectively interact with colleagues with disabilities.

5. Collaborative approach: We engage in open communication and collaborate with employees with disabilities to understand their unique needs, challenges, and aspirations. By involving them in decision-making processes, we can identify and implement appropriate supports and accommodations to facilitate their employment and professional growth.

6. Professional development and advancement: We provide equal access to professional development opportunities and career advancement for employees with disabilities. This includes offering training programs, mentoring, and skill-building opportunities that are tailored to their specific needs and goals.

7. Assistive technologies and resources: We invest in and provide assistive technologies where required, tools, and resources that enable employees with disabilities to perform their job duties effectively. This may include screen readers, captioning software, adaptive equipment, or ergonomic accommodations.

8. Collaboration with disability organisations and networks: We collaborate with external disability organisations, networks, or support services if needed to access expertise, resources, and guidance on fostering an inclusive work environment.

7. Consultation and feedback: We regularly seek feedback from our female employees to understand their specific needs, concerns, and aspirations. This may be through surveys, focus groups, or one-on-one discussions. This feedback helps us tailor our policies, practices, and support mechanisms to better meet their employment requirements.

8. Collaboration with external organisations: We collaborate with external organizations, networks, or initiatives that focus on promoting gender equality in the workplace. By engaging with these resources, we stay informed about best practices, emerging trends, and strategies to support the employment requirements of women.

9. Ongoing monitoring and evaluation: We continuously monitor and evaluate our employment practices to ensure they align with the employment requirements of women. We collect data, such as employee demographics, retention rates, and satisfaction surveys, to assess the effectiveness of our initiatives and identify areas for improvement.

By implementing these strategies, we strive to recognise and address the employment requirements of women in our primary school. We are dedicated to fostering an inclusive and equitable work environment that promotes gender equality and supports the professional growth and well-being of all our employees.

**How are you recognising the employment requirements of persons with disabilities?**

We are committed to recognising and addressing the employment requirements of persons with disabilities. We strive to create an inclusive and accessible work environment that supports the full participation and contribution of individuals with disabilities:

1. Equal opportunity policy: We have a comprehensive equal opportunity policy in place that explicitly prohibits any form of disability-based discrimination. This policy ensures that all individuals, including those with disabilities, have equal access to employment opportunities, promotions, professional development, and other benefits within our school.

2. Accessibility considerations: We prioritise accessibility in our physical infrastructure and workspaces to ensure they are inclusive and accommodating for persons with disabilities. This includes providing wheelchair ramps, accessible parking spaces, elevators, and accessible restrooms. We also ensure that our classrooms, offices, organizations, we can enhance our understanding of disability-related employment requirements and implement best practices.

9. Ongoing monitoring and evaluation: We continuously monitor and evaluate our employment practices to ensure they align with the requirements of persons with disabilities. This includes collecting feedback, conducting accessibility audits, and reviewing policies and procedures to identify areas for improvement and ensure compliance with accessibility standards. By implementing these strategies, we strive to recognise and address the employment requirements of persons with disabilities in our primary school. We are dedicated to creating a workplace that values diversity, fosters inclusion, and ensures equal opportunities for all individuals, including those with disabilities.

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



**WHANGAPARĀOA COLLEGE**

Together Believe Achieve Ngātahi Whakapono Tutuki

26 May 2026

**Whangaparāoa College**  
**Statement of Kiwi Sport for the year ending 31 December 2025**

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received a total of \$42,402.12 (excluding GST): \$ 9,361.12 for Years 7 & 8 and \$33,041.00 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**