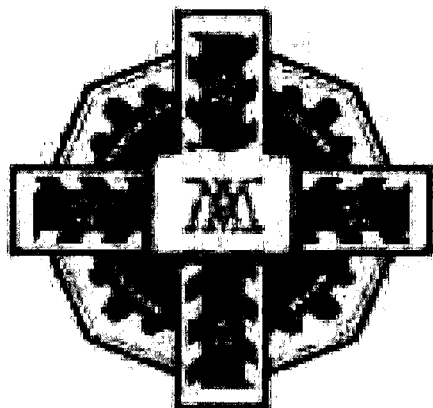


POMPALLIER CATHOLIC COLLEGE



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 17

Principal: Haydon Kingdon

School Address: Main Road, State Highway, Maunu, Whangarei

School Postal Address: P O Box 10-042, Te Mai, Whangarei

School Phone: (09) 438-3950

School Email: accounts@pompallier.school.nz

Accountant / Service Provider:

The
SchoolOffice
Accountants & Advisors

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Bronwen Wood	Presiding Member (from Aug 2024)	Appointed	Sept-25
Richard Stanton	Principal	ex Officio	Dec-24
Christine Allen	Acting Principal	ex Officio	Oct-24
Hayden Kingdon	Acting Principal/Principal	ex Officio	
Dr Jim Schimanski	Presiding Member/Proprietor's Representative	Appointed	Sept-25
Edwin Roberts	Proprietor's Representative	Appointed	Sept-25
Laura Kerrisk Fannin	Proprietor's Representative	Appointed	Sept-25
John Coates	Parent Representative	Re-Elected	Sept-25
Kyla Carlier	Parent Representative	Elected	Sept-25
Simon Reiher	Parent Representative	Co-Opted	Sept-25
Hana Wellington	Staff Representative	Elected	Sept-25
Karen Absil	Parent Representative	Elected	Sept-25
Father Brian Prendeville	Proprietor's Representative	Co-Opted	Sept-25
Samuel Davidson	Student Representative	Elected	Sept-25
Hannah Williams	Student Representative	Elected	Sept-24

Auditor: Bennett & Associates Chartered Accountants

POMPALLIER CATHOLIC COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Pompallier Catholic College

Statement of Responsibility

For the year ended 31 December 2024

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the school.

The School's 2024 financial statements are authorised for issue by the Board.

Bronwen Gilmour

Hayden Kingdon

Full Name of Presiding Member



Full Name of Principal



Signature of Presiding Member

Signature of Principal

12 June 2025

12 June 2025

Date

Date

Pompallier Catholic College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	7,005,131	6,909,740	6,683,370
Locally Raised Funds	3	854,480	424,768	475,634
Use of Proprietor's Land and Buildings		1,075,000	872,722	872,722
Interest		72,774	42,000	68,970
Gain on Sale of Property, Plant and Equipment		-	-	438
Total Revenue		9,007,385	8,249,230	8,101,134
Expense				
Locally Raised Funds	3	702,460	394,061	416,987
Learning Resources	4	6,284,068	6,146,093	5,813,120
Administration	5	439,222	406,430	435,884
Interest		3,510	4,200	4,571
Property	6	1,797,478	1,441,140	1,376,820
Loss on Disposal of Property, Plant and Equipment		3,860	-	8,613
Total Expense		9,230,598	8,391,924	8,055,995
Net Surplus / (Deficit) for the year		(223,213)	(142,694)	45,139
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(223,213)	(142,694)	45,139

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



Pompallier Catholic College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,457,961	1,591,297	1,272,569
Total comprehensive revenue and expense for the year		(223,213)	(142,694)	45,139
Contribution - Furniture and Equipment Grant		115,262	115,262	140,253
Equity at 31 December		1,350,010	1,563,865	1,457,961
Accumulated comprehensive revenue and expense		1,350,010	1,563,865	1,457,961
Equity at 31 December		1,350,010	1,563,865	1,457,961

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Pompallier Catholic College

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	705,326	641,781	689,837
Accounts Receivable	8	458,431	515,833	502,789
GST Receivable		37,384	32,525	34,608
Prepayments		33,906	69,410	69,410
Inventories	9	947	878	878
Investments	10	661,566	705,731	705,731
		1,897,560	1,966,158	2,003,253
Current Liabilities				
Accounts Payable	12	603,259	624,062	670,029
Revenue Received in Advance	13	325,933	205,890	236,055
Provision for Cyclical Maintenance	14	55,331	34,660	62,440
Finance Lease Liability	15	19,728	14,366	20,624
Funds held in Trust	16	97,084	100,147	100,147
		1,101,335	979,125	1,089,295
Working Capital Surplus/(Deficit)		796,225	987,033	913,958
Non-current Assets				
Investments	10	-	109,307	109,307
Property, Plant and Equipment	11	896,707	574,022	574,022
		896,707	683,329	683,329
Non-current Liabilities				
Provision for Cyclical Maintenance	14	323,768	100,111	118,574
Finance Lease Liability	15	19,154	6,386	20,752
		342,922	106,497	139,326
Net Assets		1,350,010	1,563,865	1,457,961
Equity		1,350,010	1,563,865	1,457,961

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



Pompallier Catholic College

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		2,096,485	2,334,278	1,909,465
Locally Raised Funds		723,905	291,108	369,439
International Students		255,950	179,964	152,499
Goods and Services Tax (net)		(2,776)	(10,293)	(12,376)
Payments to Employees		(1,349,231)	(1,146,389)	(971,938)
Payments to Suppliers		(1,587,421)	(1,691,789)	(1,241,722)
Interest Paid		(3,510)	(4,200)	(4,571)
Interest Received		76,781	35,639	62,609
Net cash from/(to) Operating Activities		210,183	(11,682)	263,405
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,437	-	438
Purchase of Property Plant & Equipment (and Intangibles)		(440,151)	(160,367)	(159,169)
Purchase of Investments		-	(4,369)	(4,369)
Proceeds from Sale of Investments		153,472	46,546	346,546
Net cash from/(to) Investing Activities		(284,242)	(118,190)	183,446
Cash flows from Financing Activities				
Furniture and Equipment Grant		115,262	115,262	140,253
Finance Lease Payments		(22,651)	(23,770)	(21,454)
Funds Administered on Behalf of Other Parties		(3,063)	(9,676)	(9,676)
Net cash from/(to) Financing Activities		89,548	81,816	109,123
Net increase/(decrease) in cash and cash equivalents		15,489	(48,056)	555,974
Cash and cash equivalents at the beginning of the year	7	689,837	689,837	133,863
Cash and cash equivalents at the end of the year	7	705,326	641,781	689,837

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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



Pompallier Catholic College

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Pompallier Catholic College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. 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 Proprietor. 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. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.



d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

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

i) 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.

j) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 to buildings owned by the Proprietor 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:

Buildings	25 years
Furniture and fittings	20 years
Electronic equipment	5 years
Motor vehicles	5 years
Plant and equipment	10 years
Other equipment	5 years
Sports equipment	5 years
Textbooks	4 years
Intangible Assets	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

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

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

l) 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.

m) 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.

n) Revenue Received in Advance

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

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

o) 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.

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites 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, 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.

r) Financial Instruments

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

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

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



s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,015,381	1,864,677	1,853,710
Teachers' Salaries Grants	4,944,726	5,000,000	4,786,694
Other Government Grants	45,024	45,063	42,966
	<u>7,005,131</u>	<u>6,909,740</u>	<u>6,683,370</u>

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	85,056	23,920	60,845
Fees for Extra Curricular Activities	467,195	115,770	183,294
Trading	57,375	90,820	80,638
Fundraising and Community Grants	51,631	-	-
Other Revenue	60,623	67,800	51,864
International Student Fees	132,600	126,458	98,993
	<u>854,480</u>	<u>424,768</u>	<u>475,634</u>
Expense			
Extra Curricular Activities Costs	558,035	219,420	258,904
Trading	81,370	111,484	104,247
Fundraising and Community Grant Costs	-	-	93
Other Locally Raised Funds Expenditure	-	-	2,191
International Student - Employee Benefits - Salaries	12,498	18,000	10,840
International Student - Other Expenses	50,557	45,157	40,712
	<u>702,460</u>	<u>394,061</u>	<u>416,987</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>152,020</u>	<u>30,707</u>	<u>58,647</u>

Locally Raised Funds

During the year ended December 2024, 30 students, 2 parents and 4 staff members undertook a tour to Europe. The trip was fully funded by parents and fundraising with a total income of \$276,754. The total expenses were \$242,587 and contributed to educational achievement by allowing students to participate in, and to visit, a range of historical and religious experiences across a number of European countries.



4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	280,875	285,374	293,144
Information and Communication Technology	15,689	18,530	16,347
Employee Benefits - Salaries	5,840,117	5,711,539	5,374,110
Staff Development	13,446	20,000	16,547
Depreciation	131,326	100,000	109,555
Other Learning Resources	2,615	10,650	3,417
	<u>6,284,068</u>	<u>6,146,093</u>	<u>5,813,120</u>

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	12,040	8,000	7,500
Board Fees and Expenses	13,285	28,880	48,081
Operating Leases	1,291	8,100	1,154
Legal Fees	37,459	-	38,272
Other Administration Expenses	39,797	36,050	30,397
Employee Benefits - Salaries	319,767	305,400	294,887
Insurance	6,451	10,500	6,515
Service Providers, Contractors and Consultancy	9,132	9,500	9,078
	<u>439,222</u>	<u>406,430</u>	<u>435,884</u>

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	1,376	5,070	2,519
Cyclical Maintenance	253,385	90,000	27,155
Heat, Light and Water	68,958	68,550	63,008
Repairs and Maintenance	38,091	39,162	42,701
Use of Land and Buildings	1,075,000	872,722	872,722
Employee Benefits - Salaries	122,074	118,980	116,325
Other Property Expenses	238,594	246,656	252,390
	<u>1,797,478</u>	<u>1,441,140</u>	<u>1,376,820</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a proxy for the market rental of the property.



7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	705,326	441,781	489,837
Short-term Bank Deposits	-	200,000	200,000
Cash and cash equivalents for Statement of Cash Flows	<u>705,326</u>	<u>641,781</u>	<u>689,837</u>

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

Of the \$705,326 Cash and Cash Equivalents, \$14,774 of Revenue Received in Advance is held by the School, as disclosed in note 13.

Of the \$705,326 Cash and Cash Equivalents, \$311,159 of Revenue Received in Advance is held by the School, as disclosed in note 13 on behalf of international students.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,001	2,149	2,149
Receivables from the Ministry of Education	5,352	-	-
Interest Receivable	14,156	18,163	18,163
Banking Staffing Underuse	-	89,775	76,731
Teacher Salaries Grant Receivable	437,922	405,746	405,746
	<u>458,431</u>	<u>515,833</u>	<u>502,789</u>
Receivables from Exchange Transactions	15,157	20,312	20,312
Receivables from Non-Exchange Transactions	443,274	495,521	482,477
	<u>458,431</u>	<u>515,833</u>	<u>502,789</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Canteen	947	878	878
	<u>947</u>	<u>878</u>	<u>878</u>



10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	661,566	705,731	705,731
Non-current Asset			
Long-term Bank Deposits	-	109,307	109,307
Total Investments	661,566	815,038	815,038

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	-	14,820	-	-	(741)	14,079
Furniture and Fittings	289,573	20,904	-	-	(21,144)	289,333
Electronic Equipment	89,124	23,378	-	-	(36,670)	75,832
Motor Vehicles	26,575	50,439	(2,083)	-	(11,102)	63,829
Other Equipment	6,249	3,112	(2,122)	-	(2,975)	4,264
Plant & Equipment	84,499	296,113	-	-	(26,171)	354,441
Sports Equipment	2,810	24,696	-	-	(3,873)	23,633
Textbooks	6,378	-	-	-	(1,859)	4,519
Leased Assets	39,304	20,157	-	-	(22,527)	36,934
Library Resources	29,510	6,687	(2,090)	-	(4,264)	29,843
	574,022	460,306	(6,295)	-	(131,326)	896,707

The net carrying value of furniture and equipment held under a finance lease is \$36,934 (2023: \$39,304)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	14,820	(741)	14,079	-	-	-
Furniture and Fittings	543,591	(254,258)	289,333	528,511	(238,938)	289,573
Electronic Equipment	370,926	(295,094)	75,832	352,213	(263,089)	89,124
Motor Vehicles	137,687	(73,858)	63,829	89,748	(63,173)	26,575
Other Equipment	51,273	(47,009)	4,264	50,564	(44,315)	6,249
Plant & Equipment	489,930	(135,489)	354,441	193,817	(109,318)	84,499
Sports Equipment	42,989	(19,356)	23,633	18,293	(15,483)	2,810
Textbooks	22,008	(17,489)	4,519	22,008	(15,630)	6,378
Leased Assets	76,597	(39,663)	36,934	73,314	(34,010)	39,304
Library Resources	112,625	(82,782)	29,843	114,012	(84,502)	29,510
	1,862,446	(965,739)	896,707	1,442,480	(868,458)	574,022



12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	60,683	149,382	165,349
Accruals	13,846	8,625	8,625
Employee Entitlements - Salaries	513,073	452,604	482,604
Employee Entitlements - Leave Accrual	15,657	13,451	13,451
	<u>603,259</u>	<u>624,062</u>	<u>670,029</u>
Payables for Exchange Transactions	603,259	624,062	670,029
	<u>603,259</u>	<u>624,062</u>	<u>670,029</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	4,184	34,349
International Student Fees in Advance	311,159	187,809	187,809
Other revenue in Advance	14,774	13,897	13,897
	<u>325,933</u>	<u>205,890</u>	<u>236,055</u>

14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	181,014	92,293	167,404
Increase to the Provision During the Year	253,385	90,000	27,154
Use of the Provision During the Year	(55,300)	(47,522)	(13,544)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>379,099</u>	<u>134,771</u>	<u>181,014</u>
Cyclical Maintenance - Current	55,331	34,660	62,440
Cyclical Maintenance - Non current	323,768	100,111	118,574
	<u>379,099</u>	<u>134,771</u>	<u>181,014</u>

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



15. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	22,346	16,866	23,508
Later than One Year and no Later than Five Years	20,817	6,886	22,238
Future Finance Charges	(4,281)	(3,000)	(4,370)
	<u>38,882</u>	<u>20,752</u>	<u>41,376</u>
Represented by			
Finance lease liability - Current	19,728	14,366	20,624
Finance lease liability - Non current	19,154	6,386	20,752
	<u>38,882</u>	<u>20,752</u>	<u>41,376</u>

16. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	97,084	100,147	100,147
	<u>97,084</u>	<u>100,147</u>	<u>100,147</u>

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

17. 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.

The Proprietor of the School (Catholic Diocese of Auckland) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects fund on behalf of the school (or vice versa), the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy, Marist network levy and special character donations payable to the Proprietor. The amounts collected in total were \$583,190 (2023: \$538,257). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$7,450, (2023: \$9,179).



18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,685	6,700
<i>Leadership Team</i>		
Remuneration	760,093	559,577
Full-time equivalent members	7.00	4.00
Total key management personnel remuneration	764,778	566,277

There are 11 members of the Board excluding the Principal. The Board has held nine full meetings of the Board in the year. The Board also has Finance (3 members) and Property (6 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	170 - 180
Benefits and Other Emoluments	0	0
Termination Benefits	-	-

Principal 2 (Acting)

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70 - 80	-
Benefits and Other Emoluments	0 - 5	-
Termination Benefits	-	-

Principal 3 (Acting)

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	50 - 60	-
Benefits and Other Emoluments	0 - 5	-
Termination Benefits	-	-



Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	15	15
110 - 120	7	9
120 - 130	4	1
130 - 140	2	2
	28.00	27.00

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:

	2024 Actual	2023 Actual
Total	\$59,035	\$30,000
Number of People	4	2

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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



21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$NIL (2023:\$45,612).

(b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

(a) Cleaning contract commenced February 2023 for 36 months;

	2024 Actual \$	2023 Actual \$
No later than One Year	134,445	134,445
Later than One Year and No Later than Five Years	11,204	145,648
	<u>145,649</u>	<u>280,093</u>

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	705,326	641,781	689,837
Receivables	458,431	515,833	502,789
Investments - Term Deposits	661,566	815,038	815,038
Total financial assets measured at amortised cost	<u>1,825,323</u>	<u>1,972,652</u>	<u>2,007,664</u>

Financial liabilities measured at amortised cost

Payables	603,259	624,062	670,029
Finance Leases	38,882	20,752	41,376
Total financial liabilities measured at amortised cost	<u>642,141</u>	<u>644,814</u>	<u>711,405</u>

23. Events After Balance Date

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



Pompallier Catholic College

Statement of Compliance with Employment Policy

For the year ended 31 December 2024

For the year ended 31 December 2023: the Pompallier Catholic College Board:

I attest to the following statement Good Employer Statement Our School met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review in accordance with our personnel policy and the appropriate employment agreements. We practise impartial selection of suitably qualified persons for appointment through our independent selection committee that is delegated by the Board.

Hayden Kingdon Principal Pompallier Catholic College

Strategic Goals		Annual Plan to Achieve Strategic Goals 2024 - 2025	Actions and Targets for 2024
Goal 1: Special Character	Continue to deepen spiritual formation of our Catholic faith and strengthen our Marist charism	1. Marist charism	1.1 Host the Marist conference weekend for 2024 1.2 Staff Teacher Only day – PD with Fr Mark 1.3 Taking up Marist network connections to develop our senior students.
		2. Development of Catholic character	2.1 Staff attending National Catholic Schools convention 2.2 Re-introducing school based sacramental programme 2.3 Review recommendations from previous Special Character review and prioritise actions for implementation
		3. Service for students	3.1 Provide service opportunities for our students to participate in
Goal 2: Te Tiriti as taonga	Deepened commitment of Te Tiriti and bicultural relationships, by promoting cultural responsiveness and leadership	1. Staff development	1.1 Support staff appointed into Māori Liaison roles.
		2. Whole school development	2.1 Further develop whole school opportunities for bi-cultural activities.
		3. Community development	3.1 Further develop and support whānau connections, especially the development of regular hui. 3.2 Explore and further develop wider links with local hapu and iwi.
Goal 3: Learning and Teaching	Continue to strive for excellence in our spiritual, academic, sporting and cultural endeavours	1. Pedagogical developments	1.1 Review and further develop 'Teaching to the North East' in Y7&8.
		2. Data analysis	2.1 Review and further develop the use of academic data analysis. 2.2 Review and further develop the way we report to parents
		3. Processes to support learning and teaching	3.1 Review the systems and processes, especially our EOTC procedures.
Goal 4: Community and wellbeing	Cultivate a culture of service and social justice, creating a welcoming and inclusive community	1. Staff wellbeing	1.1 Establish a baseline for staff wellbeing by using an industry standard survey. 1.2 Actively look for opportunities to reduce staff work load, especially administrative tasks.
		2. Student wellbeing	2.1 Current pastoral systems are reviewed, especially roles and responsibilities.
		3. Community connections	3.1 Review annual parent survey data and identify areas for further development.

Goal 5: Future Focus outlook	Prepare for an evolving world by embracing change, innovation and adaptability and embracing mindsets to shape the future	1. Use of current technology	1. Review the use of current technology and look for opportunities to fully utilise current capabilities

2024 Annual Strategic Plan Achievements and Analysis

Goal 1: Special Character:				
1. Marist charism 2. Development of Catholic character 3. Service for students				
When	What	Who	Indicators of Progress	
1. Marist Charism	1.1 Host the Marist conference weekend for 2024: Organise to host the 8 Marist schools at PCC. Share learning from the weekend with staff.	SLT	<input checked="" type="checkbox"/> Weekend conference was planned in T1 and held in T2 <input checked="" type="checkbox"/> Learnings from Marist conference shared to whole staff in T3.	
	1.2 Staff Teacher Only day – PD with Fr Mark: Set theme for TOD to further explore the understanding of our Marist charism	DN/ CA	<input checked="" type="checkbox"/> Relevant theme selected in T2. <input checked="" type="checkbox"/> Staff feedback about the day sought. <input checked="" type="checkbox"/> Review of TOD used to inform future planned Special Character TODs.	
	1.3 Taking up Marist network connections to develop our senior students: Young Marist opportunities are actively sought and students are enrolled in relevant courses. Young Māorist opportunities	DN	<input checked="" type="checkbox"/> Identify opportunities that are available. <input checked="" type="checkbox"/> Select appropriate and relevant opportunities. <input checked="" type="checkbox"/> Review experiences and incorporate feedback into future connections.	
	<input checked="" type="checkbox"/> The Marist conference was held here at the college over the weekend of Friday, 3 rd to Monday, 6 th May. All the Marist schools participated and shared their stories and undertook Marist PD. <input checked="" type="checkbox"/> The Teacher Only Day with Fr Mark on the first day of T3 was a very positive event for the whole staff. Fr Mark led staff in reading and reflecting on the 4 Gospels in the monastic tradition of Lectio Divina – (<i>Traditionally, Lectio</i>			
Outcomes				

	<p><i>Divina has four separate steps: read; meditate; pray; contemplate. First a passage of Scripture is read, then its meaning is reflected upon. This is followed by prayer and contemplation on the Word of God).</i></p> <ul style="list-style-type: none"> ✓ During that process, staff were able to provide feedback that was then implemented. ✓ There has been a week of two members of the Marist network running the Marist Neighbours programme with a number of students. ✓ PCC Head and Deputy students leaders were arranged to participate in the annual Marist Youth Leader Programme in January 2025. ✓ Hayden Kingdon attended a Marist Principals' meeting 19-20 September. Run by Fr Mark Walls, key elements of a Catholic School in the Marist tradition were discussed. 		
Analysis	<p>The outcomes show that indicators of progress were fully met and even exceeded. The Marist conference was successfully hosted as planned in Term 2 with participation from all Marist schools. The learnings were effectively shared with staff in Term 3 as intended. Additionally, the Marist Neighbours programme, hosting the Marist Conference and planned participation in the Marist Youth Leader Programme for 2025, demonstrated that the school not only met but expanded on the intended indicators of progress for developing the Marist charism 2024.</p>		
2. Development of Catholic character	<u>2.1 Staff attending National Catholic Schools convention:</u> Staff are selected to attend convention Staff feedback to whole school about their learnings from this convention	DN	<ul style="list-style-type: none"> ✓ Appropriate staff are selected in T1/T2. ✓ Staff feedback learning to whole staff in T3. ✓ Incorporate new learning into teaching and PLD programme development in T4.
	<u>2.2 Re-introducing school based sacramental programme</u> Organise people to run the in-school programme Set dates for programme to run Enrol students in the programme	DN	<ul style="list-style-type: none"> ✓ Select appropriate staff to run the programme in T1/T3. ✓ Increased number of students are enrolled in T3. ✓ Increased number of students choosing to receive sacraments once they have completed the programme in T3. ✓ Review of programme to feed into next sacramental programme in T4.
	<u>2.3 Review recommendations from previous Special Character review and prioritise actions for implementation</u> Look at the recommendations from 2021 review and work out a programme of implementation of these recommendations	DN	<ul style="list-style-type: none"> ✓ Programme of review agreed in T3. ✓ Progress of review is scheduled and timeline confirmed in T3. ✓ Review completed by the end of 2024.
Outcomes	<ul style="list-style-type: none"> ✓ 6 staff attended the National Catholic Schools conference in Wellington. This is an event that is run every 3 years but, because of Covid, it was the first one in 6 years. ✓ There was a staff meeting presentation where the learning from this conference was shared with all the staff. 		

	<ul style="list-style-type: none">✓ The sacramental programme is slowly getting underway. We are delighted that Fr Brian has stepped in to run this programme and we have a number of students enrolled. We expect this programme to get underway later in T3.✓ The Sacramental Programme continues, with the Confirmation Mass in the calendar for 21 November.✓ Shaun Davison (DRS) is currently reviewing our response to the required actions from the 2021 Special Character Review.			
Analysis	<p>The indicators of progress for Catholic Character development were largely met. Staff attendance at the National Catholic Schools convention was achieved with appropriate staff selection and subsequent feedback to the whole staff. The Sacramental Programme was initiated with Fr Brian leading it, though it started later than the original timeline (starting later in Term 3). The Special Character Review recommendations review was underway by the end of 2024 but incomplete as of December. Overall, two out of three progress indicators were fully met, with the third in progress but not completed within the original timeframe.</p>			
3. Service for students	<table><tr><td>3.1 Provide service opportunities for our students to participate in</td><td>WK</td><td><ul style="list-style-type: none">✓ Identify opportunities that are available throughout the year.✓ Select appropriate and relevant opportunities as they arise.✓ Review experiences and incorporate feedback into future connections in T4.</td></tr></table>	3.1 Provide service opportunities for our students to participate in	WK	<ul style="list-style-type: none">✓ Identify opportunities that are available throughout the year.✓ Select appropriate and relevant opportunities as they arise.✓ Review experiences and incorporate feedback into future connections in T4.
3.1 Provide service opportunities for our students to participate in	WK	<ul style="list-style-type: none">✓ Identify opportunities that are available throughout the year.✓ Select appropriate and relevant opportunities as they arise.✓ Review experiences and incorporate feedback into future connections in T4.		
Outcomes	<ul style="list-style-type: none">✓ Several students participated in the 'I Have a Dream Project' to help others and presented their work at a whole school assembly to encourage others to participate too.✓ Several students have been actively working to support the community Opportunity Shop by donating clothes, volunteering in the shop and collecting items for donation.✓ 5 x Year 10 students and 1 x Year 12 student will take part in the Awa run at Cullinane College in late November (a programme that partners with remote communities to provide educational opportunities).✓ SLT are currently planning increases in student service opportunities for 2025.			
Analysis	<p>The outcomes demonstrate that service opportunities were successfully identified and implemented as required in the indicators of progress. Students' participation in the 'I Have a Dream Project,' support for the community Opportunity Shop, and participation in the AWA run at Cullinane College show that appropriate opportunities were selected. The note that SLT planned increases in student service opportunities for 2025 led to a planned review for Term 1 2025. This goal was fully met with evidence of ongoing development for the following year.</p>			

Goal 2: Te Tiriti as taonga

1. Staff development
2. Whole school development
3. Community development

When	What	Who	Indicators of Progress
1. Staff development	1.1 Support staff appointed into Māori Liaison roles.	DN / CA	<ul style="list-style-type: none"> ✓ Māori liaison staff are scheduled for regular meeting time with DN/CA in T3 and T4. ✓ Actively share opportunities for both staff and students to develop understanding and capacity in te ao Māori. ✓ Review of these roles undertaken in T4 and feedback offered to appointment agency.
Outcomes	<ul style="list-style-type: none"> ✓ We had invited two of the Māori Miha committee members to be judges for our Interhouse kapa haka and speech competition in August. This is helping to build stronger relationships with our Māori Catholic community. ✓ The kapa haka rōpū are also going to attend Miha Māori on the first Sunday of November in follow up to the roopu and Young Marist Leaders attending the Miha Māori in May, beginning of Term 2. ✓ DN / SP meet regularly to plan matters relevant to Tikanga Māori . A prayer focus on Te Reo is planned for week 9. ✓ KI met with SP to discuss appropriate tikanga on college trips and retreats. ✓ A review of the Year 13 Hikoi revealed the need for adequate tikanga preparation of staff and students. The college Te Reo teacher and Kapa Haka tutor will assist with this in 2025. 		
Analysis	The indicators of progress for Māori liaison roles were partially met. There were regular meetings (DN/SP meeting regularly to plan Tikanga Māori matters) and active sharing of opportunities (as seen in the Marist Miha committee involvement and Kapa Haka development). The Year 13 Hikoi review resulted in the plan to take a Tikanga adviser on the Year 13 Hikoi in 2025.		
Yr 13 Hikoi review	2.1 Further develop whole school opportunities for bi-cultural activities.	CA	<ul style="list-style-type: none"> ✓ Identify appropriate opportunities that are available. ✓ Appropriate opportunities are taken. ✓ Review of activities undertaken in T4.
Outcomes	<ul style="list-style-type: none"> ✓ We have employed a kapa haka tutor to assist in further developing our school kapa haka group. We are now holding our Kapa Haka practices in school time to encourage attendance and this initiative has led to a significant increase in participation. ✓ Matariki celebrations incorporated other cultural dances. This year included Samoan, Tongan, Fijian and Indian performances. ✓ We have an initial plan for development of a Pasifika group, led by Louise Flemming, to further support and work with our Pasifika students and their families. We have had the first meeting and there were several families in attendance ✓ The Principal, Te Reo Teacher, and NZ History teacher attended the Kahui Ako Cultural Narratives launch at Te Puna o te Mātauranga Marae on 29 November. ✓ A Tautua Pasifika award was introduced at Prize Giving 2024. The award is based on service, academics, and cultural engagement. ✓ SP will meet with Year 13 students early in 2025 to teach tikanga for marae visits. 		

Analysis	The outcomes exceed the indicators of progress for Bicultural activities. The school employed a kapa haka tutor, moved practices to school time to increase participation, expanded Matariki celebrations to include multiple cultural performances, and developed a Pasifika group. Additionally, staff attended the Kahui Ako Cultural Narratives launch and introduced a Tautua Pasifika award. These actions show that the school not only identified and implemented appropriate opportunities but went beyond the initial indicators by creating new initiatives that strengthen cultural responsiveness across the school.		
3. Community development	3.1 Further develop and support whānau connections, especially the development of regular hui.	DN / CA	<ul style="list-style-type: none"> ✓ In conjunction with Māori Liaison roles, organise and hold regular termly hui. ✓ Looking to increase the number of whānau attending hui. ✓ Co-construct a purpose and plan for hui by the end of T3. ✓ Advertise and encourage students to enrol in NCEA me te whānau in T3.
	3.2 Explore and further develop wider links with local hapu and iwi.	DN / CA	<ul style="list-style-type: none"> ✓ Identify opportunities that are available. ✓ Make connections with other schools. ✓ Develop an engagement strategy in T4.
Outcomes	<ul style="list-style-type: none"> ✓ We had booked to attend the Catholic Schools Mass at Totara Point this month, which would have further developed our connections to many of our local iwi and hapu but this event has been postponed due to the funeral of Bishop Browne. ✓ The Pasifika parent group was formed this term and they have had their first meeting. The feedback from this meeting is being considered and this initiative will continue to be developed in T4. ✓ There is a whānau hui scheduled for November. ✓ The Pasifika community was well represented at the College Prize Giving. This attendance was encouraged by the introduction of the new Tautua Pasifika award described above. ✓ Louise Flemming will continue to work with Pasifika parents in Term 4. ✓ The Term 4 whānau hui is yet to take place. 		
Analysis	The regular, termly hui goal was initiated. The same was planned for 2025. Likewise, the development of the Pasifika parent group is a positive step. The planned attendance at the Catholic Schools Mass at Totara Point was postponed due to external circumstances. Work remains to be done in the area of links with local hapu and iwi. Local marae visits would be an ideal strategy in this area.		

Goal 3: Learning and Teaching

1. Pedagogical developments 2. Data analysis 3. Processes to support learning and teaching			
When	What	Who	Indicators of Progress
1. Pedagogical developments	1.1 Review and further develop 'Teaching to the North East' in Y7&8.	WK	✓ Agree to criteria for success to evaluate the programme in T3. ✓ Review progress of Y7&8 PLD programme to ascertain progress and impact in T4. ✓ Review expected outcomes and use feedback to inform future PLD in T4.
Outcomes	✓ Review and Development: Continued focus on relationships-based learning and rejecting deficit thinking by fostering positive, agentic student responses. ✓ Success Criteria: <ul style="list-style-type: none"> o Cultural Responsiveness: Teachers integrate students' cultural backgrounds, such as Te Ao Māori perspectives, into learning. o Rejection of Deficit Thinking: Teachers consistently focus on student strengths, turning challenges into learning opportunities. o Agentic Engagement: Students are encouraged to participate in their learning process actively. 		
	✓ Next Steps: <ul style="list-style-type: none"> o Student voice collection. o Review PLD outcomes and engage in focus groups for Term 4, based on feedback. 		
Analysis	The outcomes demonstrate that the indicators of progress were met for the 'Teaching to the North East' programme in Y7&8. Success criteria were established focusing on cultural responsiveness, rejection of deficit thinking, and engagement. The review process is ongoing, showing that we are reviewing progress and implementing feedback as outlined in the indicators.		
2. Data analysis	2.1 Review and further develop the use of academic data analysis.	CA	✓ Appoint staff member with responsibility for formatting assessment data in T2. ✓ Analysis of e-asTTle and NCEA trends to identify areas of strength and areas for improvement.
	2.2 Review and further develop the way we report to parents	WK / CA	✓ In T3, develop a review panel and process for reviewing how we are reporting to progress to parents. ✓ Gather relevant data and undertake discussions with other schools to find examples of other ways of reporting.

			✓ Develop plan for implementing new reporting formats for 2025 in T4.
Outcomes	<ul style="list-style-type: none"> ✓ We have appointed Kat Perry to format and review the assessment data from the e-asTTle testing. ✓ The analysis of the T1 e-asTTle testing is included in the principal's report for this month. ✓ The results for the May co-requisite literacy and numeracy testing is also included in the principal's report for this month. ✓ While there has been some discussion about reviewing how progress is reported to parents, this is still in the early stages of development. More work will be done in this area in T4. ✓ The results for the September co-requisite literacy and numeracy testing are included in the principal's report for this month. ✓ A review of our reporting systems took place on 2 December. The results of this will be used to make 2025 reporting improvements. ✓ A UE tracking Dean is being introduced for 2025. ✓ COL within-school teachers are being appointed to analyse achievement data in 2025 and to strategise student preparation for the UE CAAs next year. 		
Analysis	<p>The first indicator regarding appointment of staff for formatting assessment data was fully met with Katrina Perry being appointed to format and review e-asTTle data. Analysis of assessment data was completed and included in principal's reports. For reporting to parents, while discussions took place about reviewing reporting methods, progress was limited during Terms 2 and 3. A review of reporting systems did take place on December 2, with initial progress promising. However, a full review was postponed until Term 1 2025.</p>		
3. Processes to support learning and teaching	3.1 Review the systems and processes, especially our EOTC procedures.	WK / CA	<ul style="list-style-type: none"> ✓ Investigate the use of SchoolBridge software to streamline ✓ EOTC Progress T3 ✓ Investigate additional admin support for our systems and processes in T3. ✓ Develop an implementation schedule for SchoolBridge introduction in T4.
Outcomes	<ul style="list-style-type: none"> ✓ The SchoolBridge for staff forms has really increased the efficiency of staff paperwork. Instead of having to go to the staff room to collect the right coloured form, complete it, drop it into the Principal's PA, principal sign it off, then PA scanned doc back to staff member, they can access ONE form online, from anywhere, complete it and receive a response electronically in a very short period of time. ✓ Staff intentions for 2025 and Professional Growth Cycle documentation is all fully functioning as well. ✓ The staff also have easy access to see how any one student or group of students are progressing academically and whether they are on track or need additional assistance. This has also been trialled with some students and, as was reported back – a one stop shop. 		

	<ul style="list-style-type: none">✓ Shortly, this will be released to parents to be able to message student absences, see the calendar, see their student's academic progress – all on one app.✓ This is also an online facility where documentation can be easily accessed – such as the staff handbook; school map; IT information etc.✓ A review of EOTC has been ongoing this term.✓ The BOT Health and Safety liaison has been involved in a review of Term 4 overnight trips.✓ WK is working on integrating EOTC into SchoolBridge. This will be done when the EOTC review is complete.✓ KI joined an EOTC webinar in November. Competency checks are required for high-risk activities and will be built into the new system.		
	<p>The outcomes show that indicators of progress were exceeded regarding systems and processes. The implementation of SchoolBridge significantly streamlined staff paperwork, professional documentation, and student tracking. The digital exam platform was successfully implemented and will be used for junior exams. The review of EOTC procedures is ongoing with plans to integrate these into SchoolBridge once the review is complete. These outcomes demonstrate that we went beyond the indicators by implementing comprehensive digital solutions that address multiple administrative challenges simultaneously.</p>		
Analysis			
Goal 4: Community and wellbeing			
<ul style="list-style-type: none">1. Staff wellbeing2. Student wellbeing3. Community connections			
When	What	Who	Indicators of Progress
1. Staff wellbeing	1.1 Establish a baseline for staff wellbeing by using an industry standard survey.	VS/CA	<ul style="list-style-type: none">✓ Use NZCER staff survey to create baseline data for implementation in T3.✓ Identify areas of strength and areas for additional support.✓ Implement support changes in T4
	1.2 Actively look for opportunities to reduce staff work load, especially administrative tasks.	WK / CA	<ul style="list-style-type: none">✓ Identify ways to reduce staff workload in T2/T3.✓ Create opportunities for staff to feedback ideas for consideration to reduce workload in T3
Outcomes	<ul style="list-style-type: none">✓ The NZCER baseline staff survey has been conducted and we had over two thirds of the staff complete it.✓ There is an executive summary of this survey in the September Principal's Report to the board. The staff and SLT will review these results and explore ways to continue to strengthen staff wellbeing.✓ We have implemented some strategies to reduce staff workload and improve wellbeing:<ul style="list-style-type: none">✓ Email protocols have been implemented to set delayed sending messages after 6pm and before 7am and not during weekends or term breaks unless urgent.		

	<ul style="list-style-type: none"> ✓ We have reduced our school assemblies to fortnightly instead of weekly as we have limited capacity to organise these in the SLT. ✓ Staff meetings are held when we have agenda items that warrant it; otherwise, this meeting slot is used by staff for their own work time. ✓ We now have some food, such as biscuits, served at after school meetings. ✓ Staff are no longer expected to provide catering for visitor functions. ✓ There have been two staff meetings so far this term that have been allocated to teacher marking and report writing due to a priority assessment. (NOTE: I agree with Chris Allen that it is important to not have a meeting for the sake of it if you do not have an agenda that justifies the time.) ✓ I am currently meeting all members of staff over Term 4. This is proving useful for gauging staff wellbeing. ✓ The BOT decision to fund the end-of-year lunch was very well received by staff. 		
Analysis	<p>All indicators of progress were met for staff wellbeing. The NZCER baseline survey was conducted with over two-thirds of staff completing it, and results were reported to the board as planned. Areas for improvement were identified, and multiple support changes were implemented including email protocols, reduced meeting frequency, provision of food at meetings, and allocation of staff meeting time for marking and report writing. These outcomes show we successfully used survey data to implement meaningful workload reduction strategies.</p>		
2. Student wellbeing	2.1 Current pastoral systems are reviewed, especially roles and responsibilities.	DV	<ul style="list-style-type: none"> ✓ Conduct survey and discussion to clarify roles and responsibilities for pastoral deans by mid-term 3. ✓ Identify and agree on behaviour management expectations – who deals with what by end of T3. ✓ Identify opportunities to make better use of Kamar to ease work load and improve efficiencies in T2/T3.
Outcomes	<ul style="list-style-type: none"> ✓ The pastoral review is well underway. We have now surveyed the pastoral team and the wider staff about the roles of deans, whānau teachers and classroom teachers in terms of behaviour management. We have developed an initial flowchart for further clarification and this should be ready to be shared with the staff before the end of the term. ✓ We are making better use of Kamar in terms of how we record student notes. This ensures that we have a more holistic picture of our students and all the relevant information is in one place and accessible to staff (with varying degrees of access, depending on the sensitivity of the information). ✓ We are also using the H&S section of Kamar to be able to record all of our hazards and show dates for when it was reviewed. ✓ The appointment of Catherine Davis to the role of DP Pastoral was very well received by staff. Catherine is in the planning stages for 2025, where she will continue the 2024 work on behaviour management systems. ✓ We have appointed three new Deans to the team for 2025. ✓ We will review the Deans structure in 2025, assessing whether a move to vertical deans would be a positive move for our pastoral systems 		

Analysis	The indicators of progress for pastoral systems review were met. Surveys of the pastoral team and wider staff were conducted regarding roles and responsibilities, and a behaviour management flowchart was developed. Better use of Kamar for recording student notes was implemented, addressing the efficiency indicator. The appointment of Catherine Davis as DP Pastoral and three new Deans for 2025, along with plans to review the Deans structure, demonstrate ongoing development of the pastoral systems beyond the original indicators.		
3. Community connections	3.1 Review annual parent survey data and identify areas for further development.	CA	<ul style="list-style-type: none"> ✓ Conduct annual parent survey in T2. ✓ Report trends to board by end of T3. ✓ Identify areas of strength and areas for improvement by mid-T4 for implementation in 2025.
Outcomes	<ul style="list-style-type: none"> ✓ Annual parent survey has been completed in T2 and a comparison and analysis of this survey and the one taken in T4, 2023 are included in the principal's report for this month. ✓ A parent survey will be planned for 2025. 		
Analysis	The indicators of progress were fully met for community connections. The annual parent survey was completed in Term 2 as planned, and results were reported to the board with comparison to the previous year's survey. Work remains to be done in the area of implementing areas for improvement. A review of the enrolments process in 2025 is planned in response to enrolment process issues raised by parents.		

Goal 5: Future Focus outlook			
1. Use of current technology			
When	What	Who	Indicators of Progress
1. Use of current technology	1. Review the use of current technology and look for opportunities to fully utilise current capabilities	SLT	<ul style="list-style-type: none"> ✓ Review the use of SchoolBridge for staff forms initially in T3. ✓ Review software platforms for online exams in T2 for implementation towards the end of T3. ✓ How Kamar can be utilised in terms of processes and systems – inputting base data into Health and Safety in T3.

<p>Outcomes</p>	<ul style="list-style-type: none"> ✓ After an initial review of some of the processes and systems, it was decided that there were many opportunities for more efficiencies, especially in using appropriate software. We are currently introducing SchoolBridge, a software package that complements our student management software, Kamar. SchoolBridge provides a streamlined process for staff forms (leave, PD, attestation, PGC). It will also streamline our EOTC processes which are currently totally paper based. We are starting with introducing this for staff forms initially but hope to have it launched to the community before the end of the term. ✓ With the increasing requirements for digital assessments, we are looking at different online assessment platforms so that staff and students can practice their NCEA assessments and be better prepared. This platform will also be available for more junior classes as a way to introduce and make all our students familiar with this required assessment practice. ✓ Kamar is being better utilised for H&S management and pastoral systems. ✓ SchoolBridge continues to be implemented into the college. The benefits are substantial. In staff administration, the PD and absence system aligns to relief planning processes, and teacher Professional Growth Cycle records allows for clarity of assurances required for Teaching Council sign-offs for registration renewal. ✓ Mark Waenink is working on the integration of EOTC into SchoolBridge. ✓ The use of the digital exam platform has been successful and it will be used for some junior exams in T4. ✓ Kamar is being used for logging incidents. The link between Kamar and SchoolBridge for incident reporting is being reviewed.
<p>Analysis</p>	<p>All indicators of progress were met and exceeded. SchoolBridge was implemented for staff forms as planned and is being extended to include EOTC processes in 2025. Software platforms for online assessments have been reviewed and successfully implemented with junior exams. Kamar is now being better utilised for Health and Safety management and pastoral systems as indicated in the third progress measure. The comprehensive implementation of SchoolBridge across multiple areas of school administration shows that we have gone beyond the initial indicators to fully utilise current technological capabilities.</p>

2024 Co-requisites (CAAs): Numeracy, Reading, Writing

Pompallier Catholic College Year 10 Achievement

- 86% Numeracy
- 87% Reading
- 88% Writing

National Year 10 Achievement

- 62% Numeracy
- 75% Reading
- 71% Writing

Achievement Comparison

Subject	Pompallier	National Average	Difference
Numeracy	86%	62%	+24%
Reading	87%	75%	+12%
Writing	88%	71%	+17%

- **Numeracy:** Pompallier students significantly outperformed the national average by 24 percentage points (86% vs 62%). This represents the largest performance gap among the three subjects.
- **Reading:** Pompallier students exceeded the national average by 12 percentage points (87% vs 75%). While this is the smallest difference among the three subjects, it still represents a substantial achievement.
- **Writing:** Pompallier students performed 17 percentage points above the national average (88% vs 71%).
- **Overall Consistency:** Pompallier shows consistent performance across all three subjects (86-88%), while national averages vary more significantly (62-75%).



Curriculum Insights and Progress Study

Mathematics and Science - Term 3, 2024

Pompallier Catholic College - Year 8 Results

Interpreting the Achievement Report

For example, referring to the first Task below: twenty five students from your school completed Algebra and scored an average of 9.48. This contrasts with the national average of 9.73.

Task	Your Group	National Sample
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Achievement in Mathematics (Algebra and Spatial Reasoning)

Assessment	Descriptor	Max Score	Students	Avg Score	Students	Avg Score
Algebra	Find relationships between elements of a growing pattern	12	25	9.48	1,602	9.73
Spatial Reasoning - Mental Rotation	Identify and interpret 3-D shapes and their 2-D views	5	25	3.80	1,602	3.35
Spatial Reasoning - Orientation	Use mathematical language to describe directions on a simple map	12	25	10.00	1,602	9.17
Statistics	Interpret information from a composite line graph	2	25	1.12	1,602	1.22
Spatial Reasoning - Visualisation	Interpret 3-D shapes, draw views, and identify or explain nets	13	25	9.52	1,602	9.31

Achievement in Science

Assessment	Descriptor	Max Score	Students	Avg Score	Students	Avg Score
Boiling water	Properties and changes of matter	2	25	1.64	1,603	1.66
Classification key	Interpret a classification chart	2	25	1.34	1,603	1.19
Cotton reel rollers	Record scientific data in tables	7	25	5.00	1,603	3.84
Cleaning dirty water	Interpret a model	3	25	1.00	1,603	1.08
Feeding relationships	Complete a food web	4	25	0.85	1,603	1.48
Growing peas	Identify variables in a fair test	3	25	1.80	1,603	1.77
Growing plants	Read and interpret a graph	2	25	1.75	1,603	1.60
The life cycle of a huhu beetle	Create a life cycle diagram	2	25	0.50	1,603	0.43
Horse evolution	Explain similarities between fossils and animals	5	25	2.55	1,603	2.58
Keeping bread fresh	Read and interpret a graph	2	25	1.00	1,603	1.51
Objects in space	Identify the pattern between distance and size	2	25	1.00	1,603	1.04
Particles	Understanding of particle theory	4	25	2.59	1,603	1.47
Precious materials	Interpret a Venn diagram	2	25	1.00	1,603	1.02
Phases of the moon	Identify and explain a pattern in a series of images	2	25	1.40	1,603	1.10
Pushes and pulls	Interpret a table and use evidence	4	25	2.80	1,603	2.28
Slater behaviour	Understand science investigations	12	25	6.40	1,603	6.14
The sun and earth	Understand the relationship between the earth and sun	3	25	1.44	1,603	1.72
Thunder and lightning	Explain a scientific phenomenon	5	25	2.50	1,603	3.12
Volcanic eruptions	Interpret a representation	4	25	1.96	1,603	1.78
Weather and climate	Interpreting representations	2	25	1.30	1,603	1.18
Water and carbon dioxide	Knowledge of structure of matter	3	25	1.00	1,603	1.54
Water cycle model	Interpret a representation	1	25	0.80	1,603	0.63

Achievement in Writing - Explain

Assessment	Descriptor	Max Score	Students	Avg Score	Students	Avg Score
Ideas	The relevance, quantity, quality, selection and elaboration of ideas for the topic	6	18	3.58	348	3.70
Organisation	The organisation of ideas into a coherent text	7	18	4.75	348	4.19
Punctuation	The accurate use of sentence punctuation markers and the range and accuracy of other punctuation to aid understanding of the text and to enhance meaning	7	18	3.61	348	3.77
Structure and language	The presence and development of structural and language features appropriate to the specified purpose	6	18	3.39	348	3.32
Spelling	The difficulty of words used and the accuracy of the spelling	6	18	3.89	348	3.94
Sentence structure	The quality, effectiveness and correctness of sentences	6	18	3.44	348	3.41
Vocabulary	The range, precision and effectiveness of word choices appropriate to the topic	6	18	3.69	348	3.58

Curriculum Insights and Progress Study 2024 - Year 8

The Curriculum Insights and Progress Study, run by Otago University, generates valuable insights into student progress and achievement across Aotearoa New Zealand. The study began in 2023, in association with the updates to the New Zealand Curriculum, and builds on the foundations laid by the National Monitoring Study of Student Achievement (NMSSA)

Achievement in Mathematics

Our students are performing well in Mathematics overall, with particularly strong results in spatial reasoning:

- **Algebra:** Students scored slightly below the national average (9.48 vs 9.73).
- **Spatial Reasoning - Mental Rotation:** Students excelled here, scoring significantly above the national average (3.80 vs 3.35).
- **Spatial Reasoning - Orientation:** Students performed exceptionally well, scoring 10.00 compared to the national average of 9.17.
- **Statistics:** Students scored slightly below the national average (1.12 vs 1.22).
- **Spatial Reasoning - Visualisation:** Students performed above the national average (9.52 vs 9.31).

In summary, Students demonstrate particular strengths in spatial reasoning tasks, especially orientation and visualization. They are slightly behind in algebra and statistics, but the differences are minimal.

Achievement in Science

Students show mixed performance in Science, with some notable strengths and areas for improvement:

Areas of strength (above national average):

- Cotton reel rollers (5.00 vs 3.84) - a significant strength
- Classification key (1.34 vs 1.19)
- Growing plants (1.75 vs 1.60)
- Phases of the moon (1.40 vs 1.10)
- Pushes and pulls (2.80 vs 2.28)

- Particles (2.59 vs 1.47) - another significant strength
- Slater behaviour (6.40 vs 6.14)
- Water cycle model (0.80 vs 0.63)
- The life cycle of a huhu beetle (0.50 vs 0.43)
- Weather and climate (1.30 vs 1.18)
- Volcanic eruptions (1.96 vs 1.78)

Areas for improvement (below national average):

- Feeding relationships (0.85 vs 1.48) - a notable gap
- Keeping bread fresh (1.00 vs 1.51)
- Thunder and lightning (2.50 vs 3.12)
- The sun and earth (1.44 vs 1.72)
- Water and carbon dioxide (1.00 vs 1.54)

Students show particular strength in practical applications (cotton reel rollers), understanding particle theory, and interpreting evidence. They could benefit from additional focus on ecological concepts (feeding relationships) and certain physical science topics (thunder and lightning, water and carbon dioxide).

Achievement in Writing

Students showed mixed results in Writing, with organizational skills being a notable strength:

- **Ideas:** Slightly below national average (3.58 vs 3.70)
- **Organisation:** Significantly above national average (4.75 vs 4.19) - a major strength
- **Punctuation:** Below national average (3.61 vs 3.77)
- **Structure and language:** Slightly above national average (3.39 vs 3.32)
- **Spelling:** Slightly below national average (3.89 vs 3.94)
- **Sentence structure:** Similar to national average (3.44 vs 3.41)
- **Vocabulary:** Above national average (3.69 vs 3.58)

Students demonstrate particularly strong organizational skills and good vocabulary use. Areas for continued development include punctuation, spelling, and generating relevant ideas for writing tasks.

Overall Summary

Our Year 8 students at Pompallier Catholic College demonstrate particular strengths in:

1. Spatial reasoning in Mathematics
2. Practical science applications and particle theory
3. Organisation and vocabulary in Writing

Potential focus areas for improvement include:

1. Statistics and algebra concepts
2. Ecological relationships and certain physical science topics
3. Punctuation and idea development in writing

These results provide a solid foundation to build upon in our school's teaching and learning programmes.

The English Department is committed to using data from Year 9 and 10 assessments to enhance teaching programs and refine pedagogical approaches. This report outlines how student data is collected, analysed, and applied to improve student learning outcomes and teacher effectiveness.

1. Data Collection and Analysis Year 9 and 10 data is gathered through a variety of formative and summative assessments, including:

- PAT and asTTle tests assessing reading comprehension, writing proficiency, and language skills.
- Internal assessments include essays, creative writing tasks, and oral presentations.
- Teacher observations and feedback from classroom activities.
- Student self-assessments and reflections on learning progress.

The data is then analysed to identify trends, strengths, and areas for improvement across cohorts and individual students.

2. Differentiation and Targeted Support Using assessment data, the English Department tailors instruction to meet the diverse needs of students. This includes:

- Identifying students who require additional support and implementing intervention strategies such as small-group instruction and targeted literacy programmes.
- Differentiating tasks and materials to challenge high-achieving students while supporting those who need reinforcement of key concepts.
- Providing scaffolding techniques to help struggling learners develop essential reading and writing skills.

3. Curriculum Adjustments Data insights inform modifications to the curriculum to ensure alignment with student needs and learning progress. Adjustments include:

- Adapting texts and resources to better engage students and reflect their interests and abilities.
- Integrating more explicit teaching of grammar, vocabulary, and comprehension strategies based on identified gaps in student understanding.
- Incorporating a wider range of assessment methods to better capture student progress.

4. Professional Development and Pedagogical Strategies Data-driven insights guide professional development initiatives and pedagogical improvements, such as:

- Training teachers in evidence-based literacy strategies and differentiated instruction techniques.
- Encouraging collaborative planning sessions to share best practices for addressing common student challenges.
- Using technology and digital tools to enhance personalized learning and formative assessment practices.

5. Student Engagement and Feedback To foster a student-centered learning environment, the department encourages:

- Regular student reflections and goal-setting based on assessment feedback.
- Peer assessment and collaborative learning opportunities to reinforce key skills.
- Adjustments to teaching styles and methodologies based on student input and performance trends.

The English Department's use of Year 9 and 10 data plays a crucial role in shaping teaching programs and pedagogical approaches. By leveraging assessment insights, the department ensures that teaching is responsive, targeted, and effective in promoting student success in English language and literature.

Overview of Performance

The 2024 assessment data for Year 9 and 10 students at Pompallier Catholic College indicates consistently high achievement across various literacy-related tasks. The pass rates for the Year 9 common assessment tasks (ranging from 88% to 91%) and the Year 10 assessments (79% to 87%) suggest that students are well-prepared in core literacy skills. Additionally, CAA results show that the college's students are performing significantly above the national average in both reading (87% vs. 70%) and writing (88% vs. 66%). Given these strong results, the focus for 2025 is to increase student performance further, targeting 90% in both reading and writing.

Strengths Identified in Year 9 and 10 Achievement Data

1. Close Viewing and Film Analysis:
 - o Year 9: 90% pass rate
 - o Year 10: 85% pass rate
 - o Students exhibit strong analytical skills in visual literacy, indicating a solid foundation for NCEA Level 1.
2. Creative Writing:
 - o Year 9: 91% pass rate (among those who attempted the standard)
 - o Year 10: 79% pass rate
 - o Students demonstrate high levels of skill in crafting and controlling their creative writing, reflecting strong engagement and capability in imaginative composition.
3. Essay Writing on Studied Texts:
 - o Year 9: 91% pass rate
 - o Year 10: 87% pass rate
 - o High pass rates indicate that students are effectively developing analytical and interpretative skills needed for NCEA Level 1 literary analysis.
4. Unfamiliar Texts and Formal Writing:
 - o Year 9: 88% pass rate
 - o Year 10: 85% pass rate
 - o The ability to understand and analyse unfamiliar texts is crucial for NCEA, and these results suggest strong reading comprehension skills.
5. PAT and CAA Results:
 - o PAT Comprehension (67.9) and Listening (61.6) indicate solid reading abilities, though listening comprehension may require more focus.
 - o CAA results place Pompallier Catholic College significantly above the national average in both reading and writing, demonstrating strong overall literacy achievement.

Areas for Improvement and Preparation for NCEA

Despite excellent results, targeted areas for improvement should focus on:

1. Sustaining and Improving Writing Achievement:
 - o While the writing results are strong (88% vs. national 66%), the 2025 goal is to reach 90%.
 - o Continued development of structured, formal writing (particularly persuasive and analytical essays) will ensure students are fully prepared for NCEA assessments.
 - o Reinforcing accuracy in grammar, punctuation, and clarity of argumentation can further enhance performance.
2. Listening Comprehension Skills:
 - o The PAT Listening score (61.6) is lower compared to reading comprehension (67.9).
 - o Strengthening listening skills through active engagement with spoken texts, discussions, and audio-based assessments will support students in subjects requiring auditory processing in English.
3. Encouraging Full Participation in Assessments:
 - o Some tasks had students who did not attempt them. Ensuring all students engage with assessments will provide a clearer picture of overall achievement levels and areas requiring intervention.
4. Bridging the Gap Between Year 9 and 10 Expectations:
 - o Although both year groups show strong results, maintaining consistency in skill development from Year 9 into Year 10 will be crucial in ensuring a smooth transition to NCEA.
 - o Reinforcing skills in independent research, synthesis of information, and critical thinking will help students meet the increasing demands of Level 1.

The 2024 data reflects a high-achieving student body at Pompallier Catholic College, with performance exceeding national

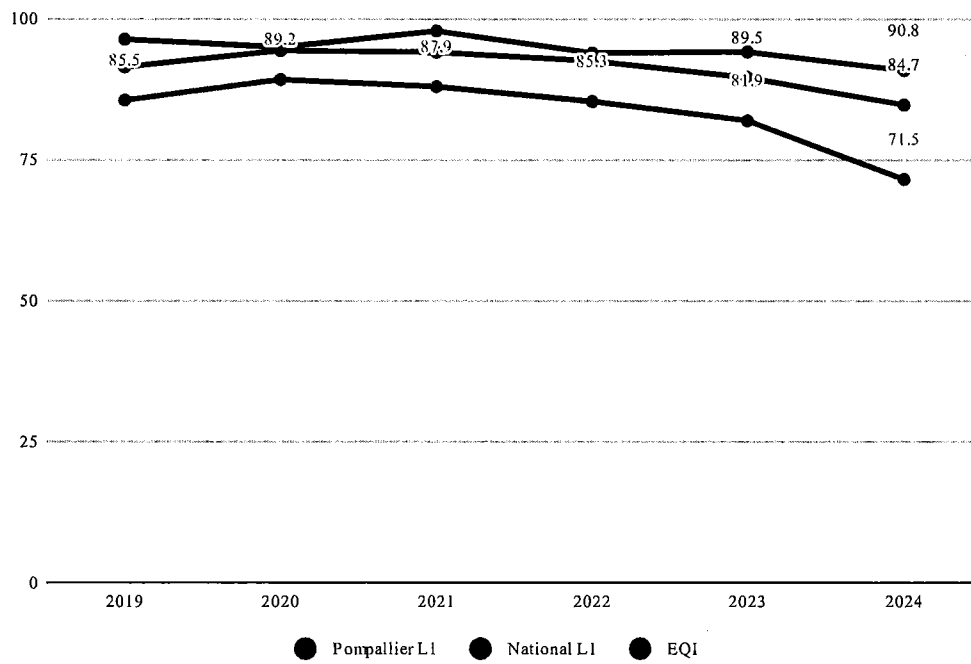


averages. By focusing on improving writing proficiency, listening comprehension, and ensuring consistent participation in assessments, the school can strengthen student readiness for NCEA Level 1. The 2025 goal of achieving 90% in both reading and writing is realistic and achievable with continued strategic support in these key areas.

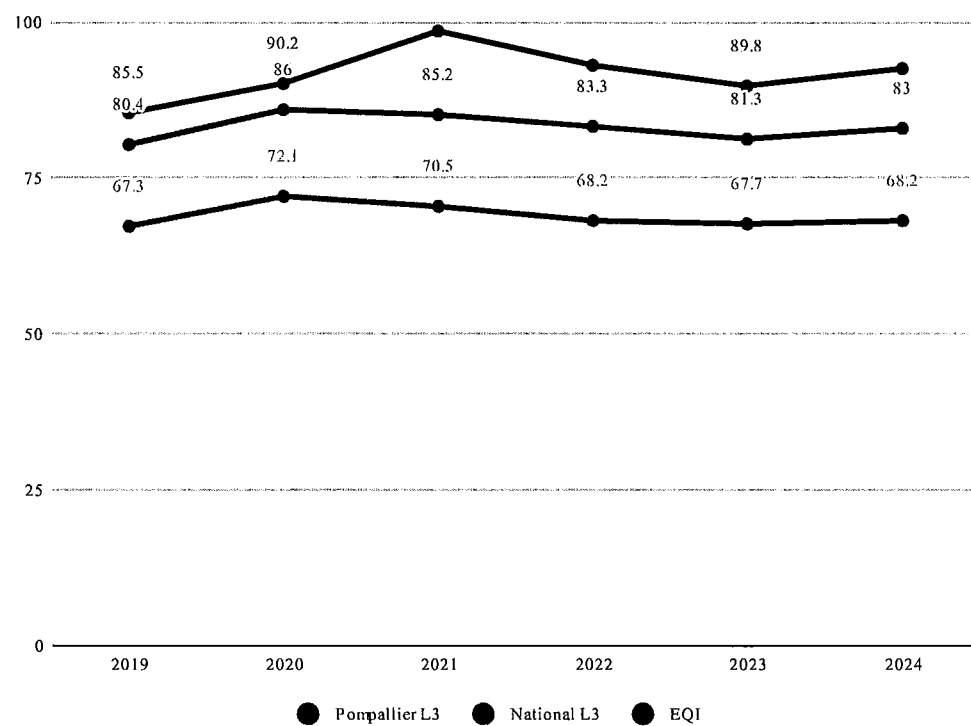
POMPALLIER CATHOLIC COLLEGE 2024 NCEA RESULTS

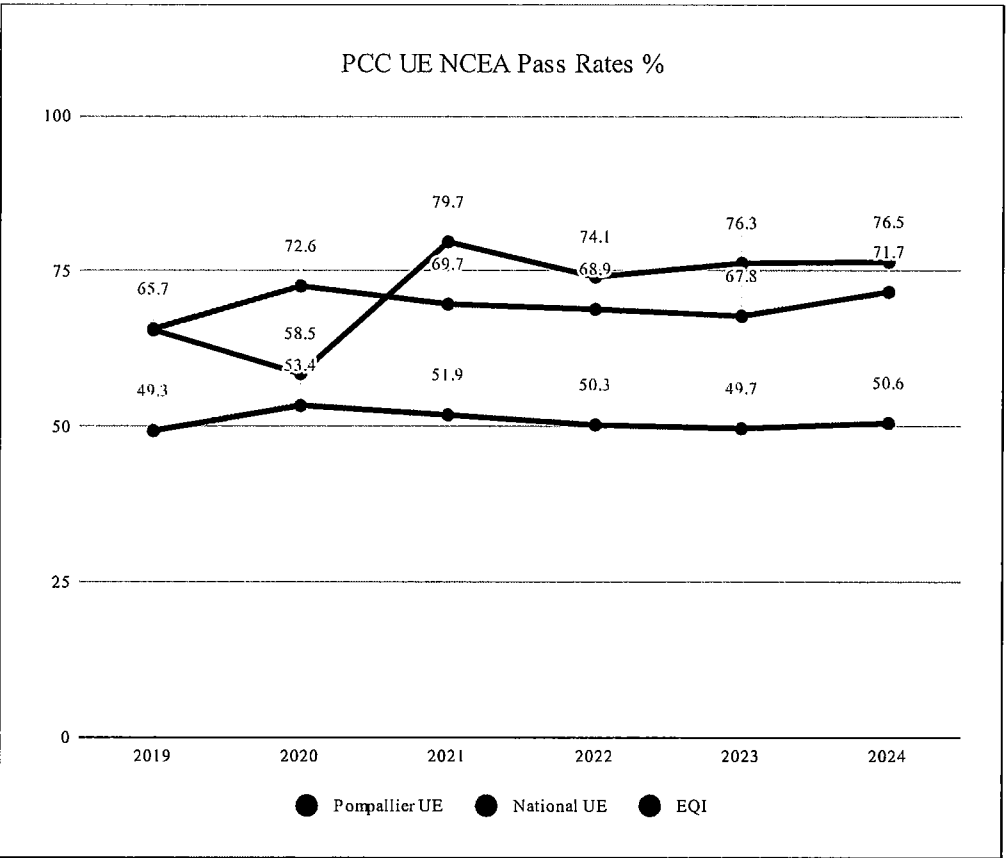
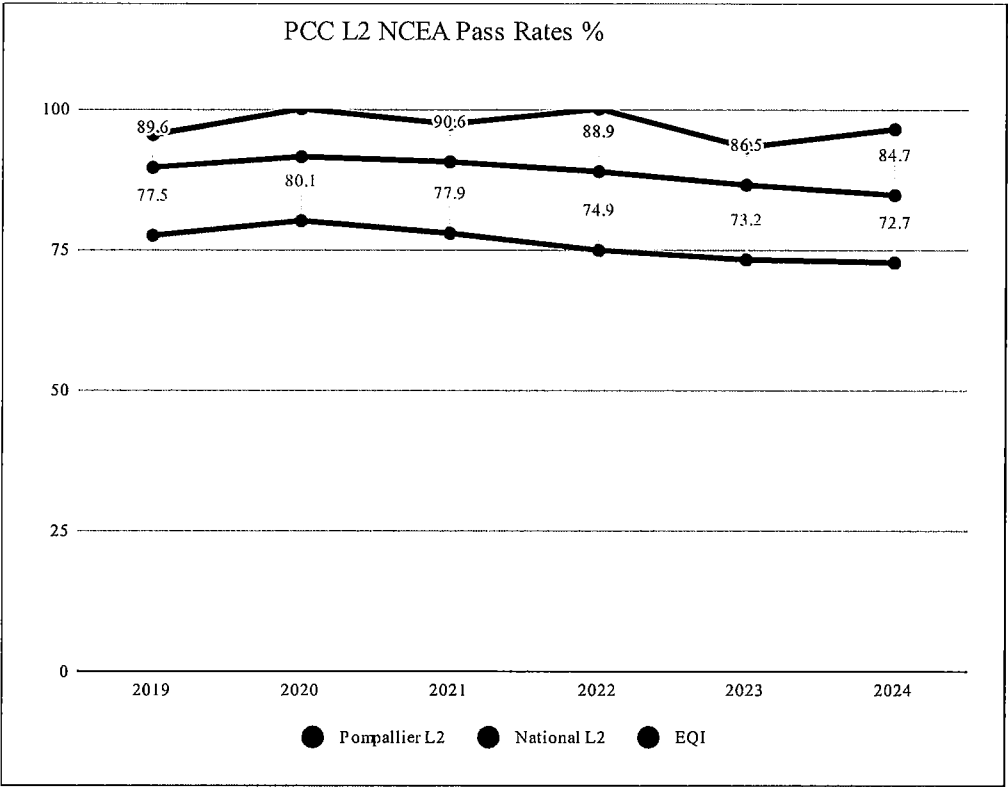
	2019	2020	2021	2022	2023	2024
Pompallier L1	96.3	94.9	97.8	93.9	94.1	90.8
National L1	85.5	89.2	87.9	85.3	81.9	71.5
EQI	91.4	94.3	94	92.5	89.5	84.7
	2019	2020	2021	2022	2023	2024
Pompallier L2	95.4	100	97.3	100	93.2	96.4
National L2	77.5	80.1	77.9	74.9	73.2	72.7
EQI	89.6	91.5	90.6	88.9	86.5	84.7
	2019	2020	2021	2022	2023	2024
Pompallier L3	85.5	90.2	98.6	93.1	89.8	92.6
National L3	67.3	72.1	70.5	68.2	67.7	68.2
EQI	80.4	86	85.2	83.3	81.3	83
	2019	2020	2021	2022	2023	2024
Pompallier UE	65.5	58.5	79.7	74.1	76.3	76.5
National UE	49.3	53.4	51.9	50.3	49.7	50.6
EQI	65.7	72.6	69.7	68.9	67.8	71.7

PCC L1 NCEA Pass Rates %



PCC L3 NCEA Pass Rates %





Analysis of Pompallier Catholic College's 2024 NCEA Achievement

Overall Achievement Rates

Pompallier College is significantly outperforming both National averages and EQI benchmarks across all NCEA levels in 2024:

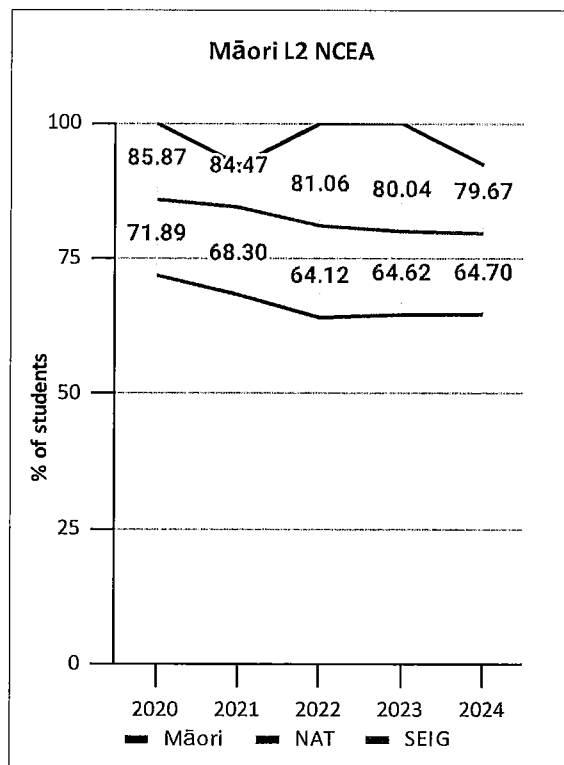
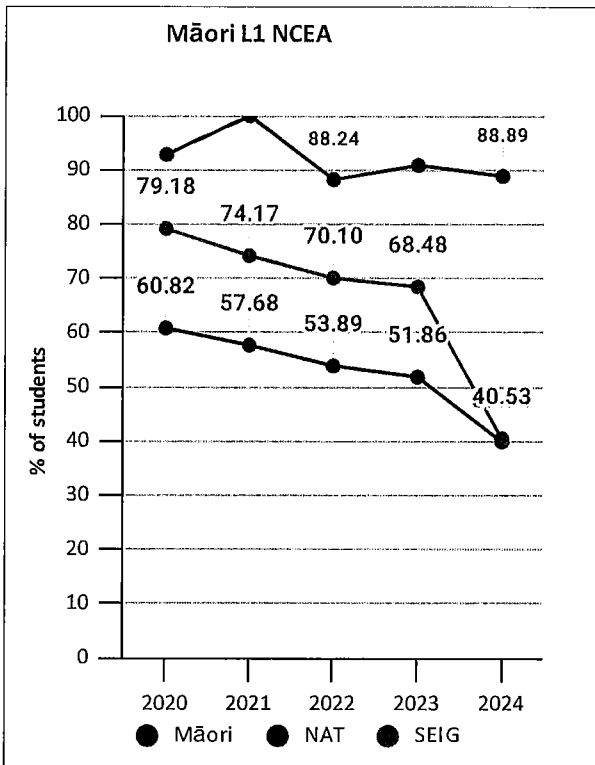
- **NCEA Level 1:** 90.8% achievement rate (+19.3 points above National, +6.1 points above EQI)
- **NCEA Level 2:** 96.4% achievement rate (+23.7 points above National, +11.7 points above EQI)
- **NCEA Level 3:** 92.6% achievement rate (+24.4 points above National, +9.6 points above EQI)
- **University Entrance:** 76.5% achievement rate (+25.9 points above National, +4.8 points above EQI)

Year-on-Year Trends

Comparing 2023 to 2024 results shows mixed trends:

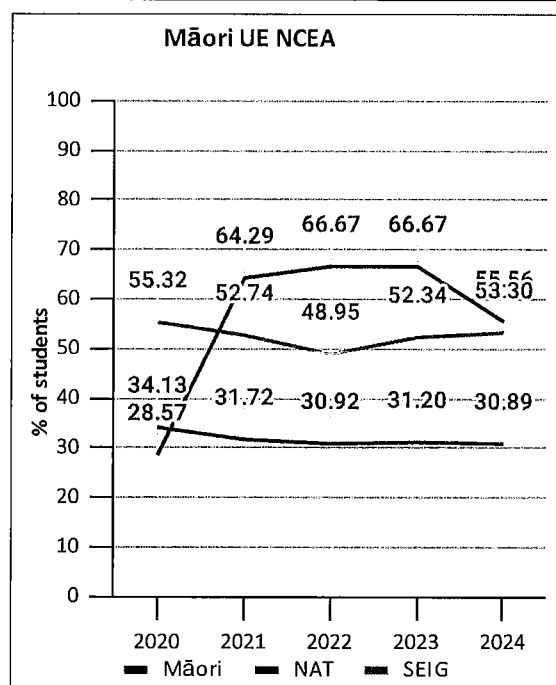
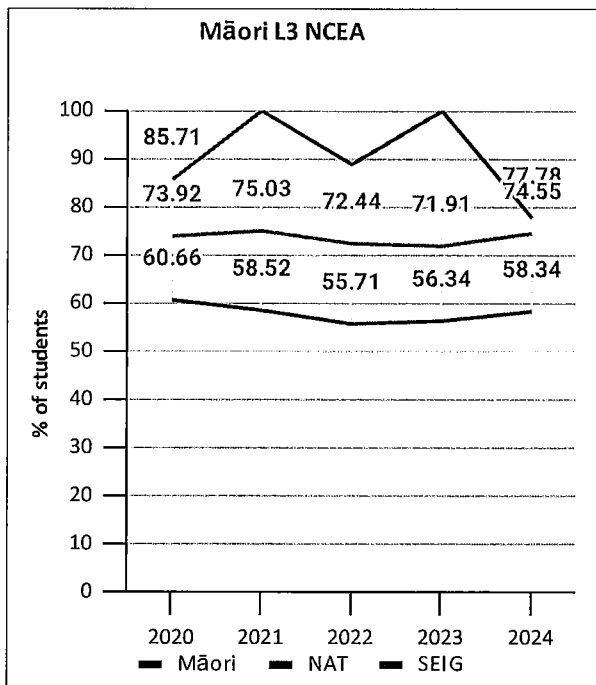
- **Level 1** shows a decline of 3.3 percentage points (94.1% → 90.8%). 2024 was the first Year of the new Level 1 standards. A drop in achievement was a national trend.
- **Level 2** shows improvement with a 3.2 percentage point increase (93.2% → 96.4%)
- **Level 3** shows improvement with a 2.8 percentage point increase (89.8% → 92.6%)
- **University Entrance** remains stable with a slight 0.2 percentage point increase (76.3% → 76.5%)

Students of Māori Ethnicity



L1	2020	2021	2022	2023	2024	2025
Māori	92.86	100.00	88.24	90.91	88.89	
NAT	60.82	57.68	53.89	51.86	39.95	
SEIG	79.18	74.17	70.10	68.48	40.53	

L2	2020	2021	2022	2023	2024	2025
Māori	100.00	92.31	100.00	100.00	92.31	
NAT	71.89	68.30	64.12	64.62	64.70	
SEIG	85.87	84.47	81.06	80.04	79.67	



L3	2020	2021	2022	2023	2024	2025
Māori	85.71	100.00	88.89	100.00	77.78	
NAT	60.66	58.52	55.71	56.34	58.34	
SEIG	73.92	75.03	72.44	71.91	74.55	

UE	2020	2021	2022	2023	2024	2025
Māori	28.57	64.29	66.67	66.67	55.56	
NAT	34.13	31.72	30.92	31.20	30.89	
SEIG	55.32	52.74	48.95	52.34	53.30	

Students of Māori Ethnicity

Māori	2019	2020	2021	2022	2023	2024
L1 ROLL	16	14	14	17	11	17
L2 ROLL	11	18	12	12	10	12
L3 ROLL	9	7	14	8	6	9

COMMENTARY:

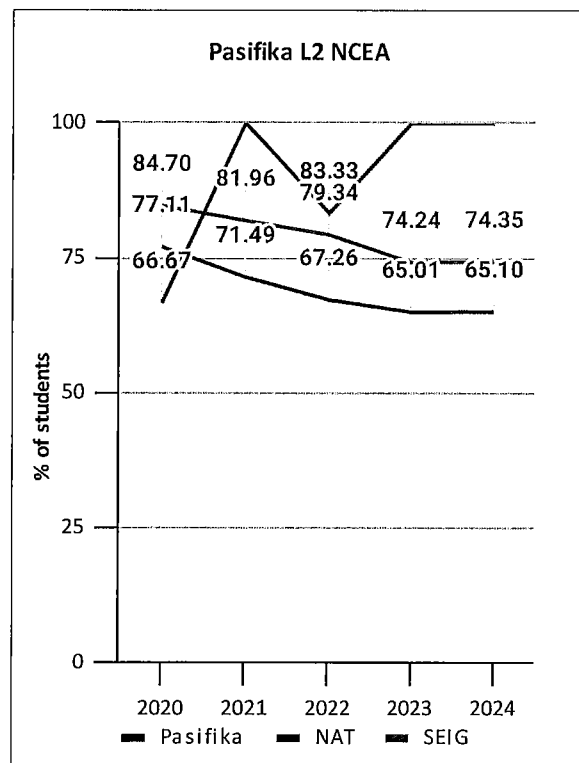
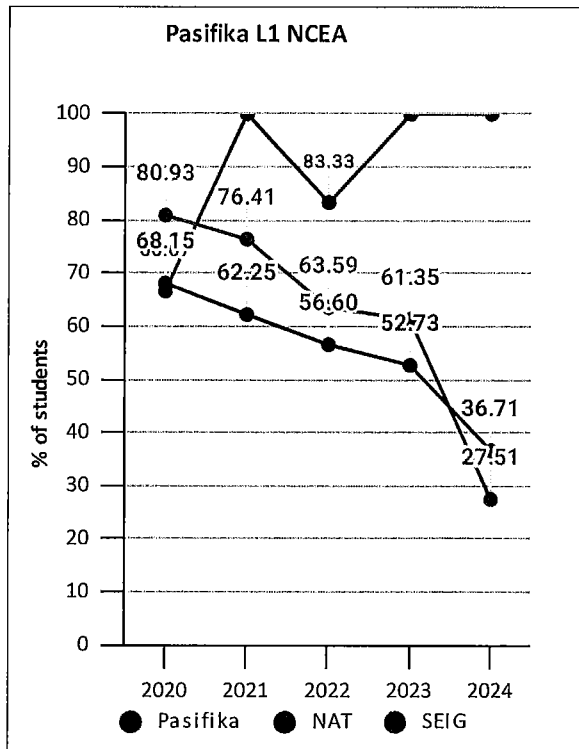
L1: Pass rates for Māori students at L1 have remained steady, exceeding 88% and above comparative students by at least 10-20%. In 2024, there was a sharp decline in the pass rates for the comparative students and the gap between PCC and comparative students now exceeds 40%.

L2: Māori students have exceeded comparative student groups and results have been consistently exceeding 90%.

L3: Again, Māori students have exceeded comparative student groups. In 2024, there was a sharp decline in PCC Māori student results but there are also a small number of students in this year level and therefore the statistical variance will be less valid.

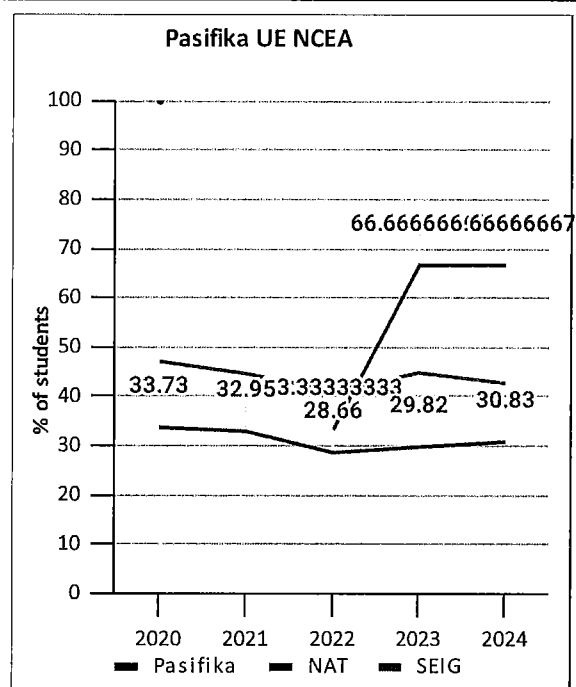
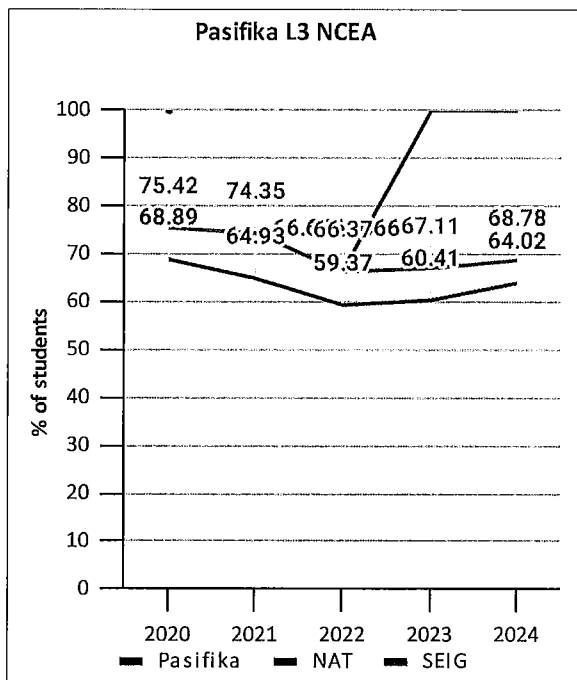
UE: After 2020, Māori students have exceeded comparative student groups but there was a decline in achievement rate in 2024. However, the small number of students in this year level means the statistical variance will be less valid.

Students of Pasifika Ethnicity



L1	2020	2021	2022	2023	2024	2025
Pasifika	66.67	100.00	83.33	100.00	100.00	
NAT	68.15	62.25	56.60	52.73	36.71	
SEIG	80.93	76.41	63.59	61.35	27.51	

L2	2020	2021	2022	2023	2024	2025
Pasifika	66.67	100.00	83.33	100.00	100.00	
NAT	77.11	71.49	67.26	65.01	65.10	
SEIG	84.70	81.96	79.34	74.24	74.35	



L3	2020	2021	2022	2023	2024	2025
Pasifika	100		66.67	100	100	
NAT	68.89	64.93	59.37	60.41	64.02	
SEIG	75.42	74.35	66.37	67.11	68.78	

UE	2020	2021	2022	2023	2024	2025
Pasifika	100		33.33	66.67	66.67	
NAT	33.73	32.95	28.66	29.82	30.83	
SEIG	47.12	44.64	41.20	44.85	42.79	

Students of Pasifika Ethnicity

Pasifika	2019	2020	2021	2022	2023	2024
L1 ROLL	2	3	3	5	2	2
L2 ROLL	4	2	3	3	5	2
L3 ROLL	2	3	0	1	3	6

COMMENTARY:

For Pasifika pass rates, the numbers are so small that there is little statistical validity in the comparisons with other ethnicities but there are general comments that can be made.

L1: After 2020, Pasifika students have exceeded comparative student groups by considerable margins and have very high pass rates.

L2: Similar to L1, Pasifika students have exceeded comparative student groups by considerable margins a,since 2020 and they have very high pass rates.

L3: Pasifika students have exceed comparative student groups in L3. In 4 out of the 5 years where there have been Pasifika students sitting L3, all students have passed.

UE: Pasifika students have exceeded comparative student groups in all but 1 year.

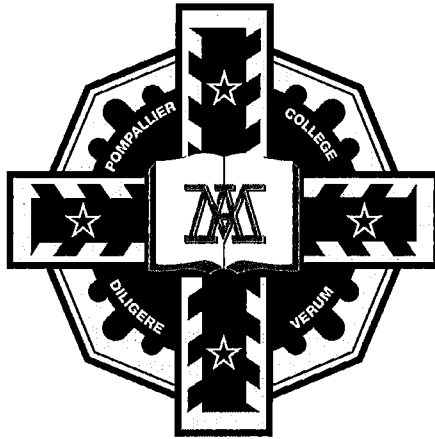
POMPALLIER CATHOLIC COLLEGE ENDORSEMENT RATES 2019-2024

L1 Excellence	2019	2020	2021	2022	2023	2024	
Pompallier	26.6	25.3	33.7	30.1	25	11	
National	19.9	20.7	21.1	19.4	16.7	11	
EQI	29.3	31.5	32.2	28.5	24.7	18.4	
L1 Merit	2019	2020	2021	2022	2023	2024	
Pompallier	38	38.7	33.7	25.8	35	43	
National	33.9	32.3	31.9	31.4	31.4	28	
EQI	41.3	39.2	38.7	39.6	40.7	38.6	
L1 Endorsed	2019	2020	2021	2022	2023	2024	
Pompallier	65	64	67	56	60	54	
National	53.8	53	53	50.8	48.1	39	
EQI	70.6	70.7	70.9	68.1	65.4	57.1	
L2 Excellence	2019	2020	2021	2022	2023	2024	
Pompallier	25.8	19.8	27.4	22.5	24.4	19	
National	16.7	17.9	17.9	16.5	15	15	
EQI	25.3	27	28.2	25	22.1	22.9	
L2 Merit	2019	2020	2021	2022	2023	2024	
Pompallier	17.7	32.6	26	23.8	26.8	29	
National	25.1	24.9	23.8	24	23.5	22	
EQI	33.6	32.4	31	31.9	31.8	33.3	
L2 Endorsed	2019	2020	2021	2022	2023	2024	
Pompallier	43.5	52.4	53.4	46.3	51.2	48	
National	41.8	42.8	41.7	40.5	38.5	37	
EQI	58.9	59.4	59.2	56.9	53.9	56.2	
L3 Excellence	2019	2020	2021	2022	2023	2024	
Pompallier	17	27	29.4	16.7	15.1	21	
National	14.8	17.5	17.9	15.3	13.6	14	
EQI	19.2	23.6	25	20.9	17.6	17.9	
L3 Merit	2019	2020	2021	2022	2023	2024	
Pompallier	25.5	24.3	32.4	27.8	30.2	24	
National	26.2	26.3	25.3	25.5	25.6	16	
EQI	32.8	33.2	30.9	31.6	33.1	32.9	
L3 Endorsed	2019	2020	2021	2022	2023	2024	
Pompallier	42.5	51.3	61.8	44.5	45.3	45	
National	41	43.8	43.2	40.8	39.2	40	
EQI	52	56.8	55.9	52.5	50.7	50.7	

How we have given effect to Te Tiriti o Waitangi

Goal 2 of our Strategic and Annual Plan outlines how we have given effect to Te Tiriti o Waitangi in 2024. For specific outcomes related to the 'Te Tiriti as taonga' goal from our strategic plan (detailed below), please refer to the included document: '2024 Annual Review for Pompallier Catholic College'.

Goal 2: Te Tiriti as taonga	Deepened commitment of Te Tiriti and bicultural relationships, by promoting cultural responsiveness and leadership	1. Staff development	1.1 Support staff appointed into Māori Liaison roles.
		2. Whole school development	2.1 Further develop whole school opportunities for bi-cultural activities.
		3. Community development	3.1 Further develop and support whānau connections, especially the development of regular hui.
			3.2 Explore and further develop wider links with local hapu and iwi.



POMPALLIER CATHOLIC COLLEGE

2024 Annual Report

SPORT CO-ORDINATOR
Sam Page

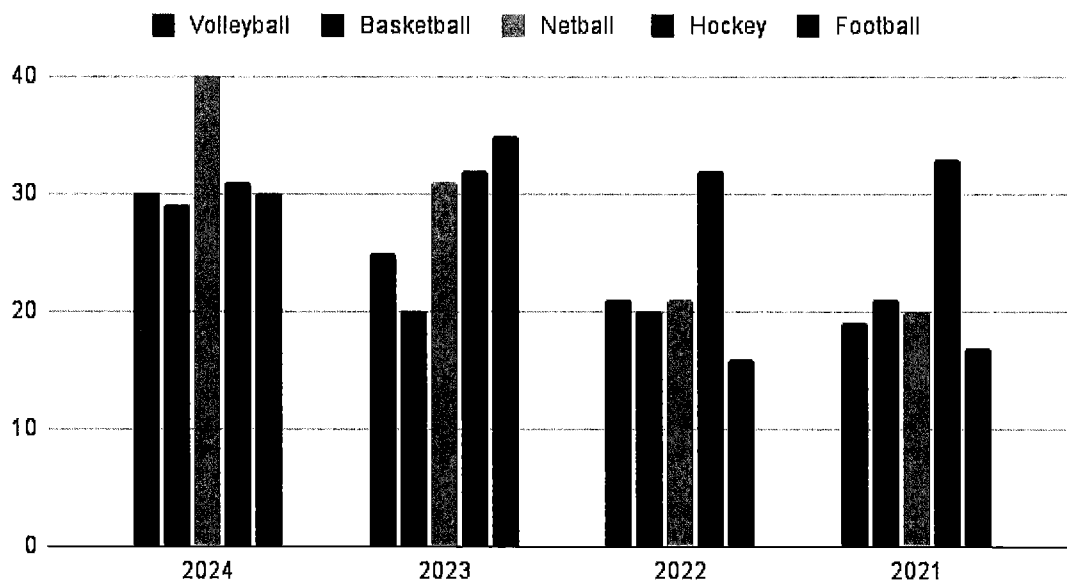
Participation:

This year our Census that we provide to New Zealand Sport, showed we had 165 students in Years 9 – 13, participate in sports. This equates to 34% of the roll - 80 females and 85 males – an increase from last year (32%). Our goal for 2025 is 40% participation rate.

We also had 6 staff members (including myself) assist with Sport this year.

The Census does not count Year 7 & 8 students involved in sports teams, however they continue to be avid participants. Sports is growing in all year levels and we continue to experience some good growth in particularly Netball, Volleyball, Football and Basketball.

Senior Participation Rates - Individual Sport Growth



Ongoing Weekly Competitions:

Netball	4 Collegiate Teams, 2 Year 7/8 Teams
Hockey	2 Collegiate Teams, 2 Year 7/8 Teams
Basketball	1 Collegiate Team, 2 Year 9/10 Team
Basketball- Interball	2 Year 7/8 Team
Football	1 Collegiate Boys Team, 1 Collegiate Girls Team

Students also trained and competed in tournaments in the below sports throughout the year;

- Equestrian – Show jumping and Combined Training
- Cricket
- Futsal
- Volleyball
- Touch
- 3x3 basketball
- Golf
- Beast Run – Sport Northland

School Events

Swimming Championships
Senior Athletics Day
Cross Country
Year 7/8 Athletics Day
Bream bay Exchange – Year 7/8
WIS Aims Games Exchange Year 7/8

Sponsorship:

Funding applications are submitted by the Accounts Manager, with the information required provided by the Sport Co-ordinator.

Applications submitted on behalf of the Sports Department this year:

- Pub Charity – NISS Hockey Accommodation
 - Partial funding approved \$2400
- Pub Charity – AIMS Gams Accommodation
 - Partial funding approved \$2000
- Oxford Trust - AIMS Games Accommodation
 - Partial funding approved \$2000
- Grassroots Trust – AIMS Games Accommodation
 - Partial funding approved \$3322
- Oxford Sports Trust – Sports Equipment
 - Decision yet to be made

An application was also made to the PTFA on behalf of our Collegiate Mixed Hockey team towards their 2024 tournament, a sum of \$500 was donated.

While we have been successful with funding application in 2024 the amount being provided is much lower than previous years with all applications on providing partial amounts instead of covering the full amount. Trends suggest that the best option is to apply for little amounts (less than \$3000) and often.

Pompallier Catholic College also receives funding from Kiwisport to assist with providing extracurricular sport within the school. This funding is used towards the Sports Coordinators salary.

Notable Performances and Events:

New School Records

Swimming Championship

Junior Boy – Te Rauroha Paki

- 50m Backstroke 31.40s
- 50m Freestyle 27.12s

Intermediate Boy – Hans Haufe

- 50m Breaststroke 36.25s
- 50m Backstroke 31.47s
- 50m Freestyle 26.94s
- Open Boys 50m Butterfly 28.65s

Year 7/8 Athletics

Year 7 Girls Long Jump

- Charlee Mckenzie 4.16m

Senior Athletics

Senior Boys High Jump

- Maz Findlay 1.74m

Intermediate Girls Long Jump

- Ayla Johnson 4.59m

Intermediate Boys High Jump

- Denton Lim 1.70m

Junior Girls 200m Sprint

- Keira Davis 27.57s

Junior Boys Discus

- Malachy Smedley 35.90m

AIMs Games 2024

This year we had our top Mixed hockey and Girls Netball team head to AIMs Games. As always it was a well organised event with our Hockey Team placing 28th out of 39 teams and our Netball Team placing 106th out of 140 teams.

We also had individuals compete in Gymnastics, Tennis and Squash.

Winter Tournament

Our Collegiate Mixed hockey team headed to Whakatane this year to compete in the NISS Mixed Tournament. They came out top of their pool and finished 4th overall out of 16th teams.

We also had our Collegiate Boys Football team compete in the Malcolm Cowie tournament in Whangarei. They had a tough pool with some very close games, placing 19th out of the 32 teams.

Looking ahead to 2025

To continue the upwards trend in participation in 'meaningful sport' for 2025 we are aiming to implement the following strategies;

- Sports Prizegiving 17th October 2025
 - Giving students a proper celebration of sport within the school.
- Voice of Rangitahi Survey
 - Survey to all 9/10s students (Term 2) to identify why students want to participate in sport and what type of sport as well as outline any barriers to participation.

Thank you for your continued support we look forward to an even better year in 2025.

Sam Page

Pompallier Catholic College

Statement of Compliance with Employment Policy

For the year ended 31 December 2024

For the year ended 31 December 2024: the Pompallier Catholic College Board:

Has met their obligations to provide good and safe working conditions by following their health and safety policies.

Has provided equal employment opportunities to their employees by promoting professional development training and conducting performance reviews in accordance with their personnel policy and the appropriate employment agreements.

Has practiced impartial selection of suitably qualified persons for appointment through their independent selection committee that is delegated by the Board.

I attest to the following statement:

Good Employer Statement

Our School met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance reviews in accordance with our personnel policy and the appropriate employment agreements. We practice impartial selection of suitably qualified persons for appointment through our independent selection committee that is delegated by the Board.

Regards,



Hayden Kingdon
PRINCIPAL

Pompallier Catholic College
Te Kāreti Katorika o Pomapārie
PO Box 10-042 | Te Mai | Whangarei 0143
Ph: 09 438 3950

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

57 Clyde Street
PO Box 627
WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

The Auditor-General is the auditor of Pompallier Catholic College (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 12 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

Other than the audit, we have no relationship with or interests in the School.



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand

