



McAuley High School

Annual Report

For the Year Ended 31 December 2024

School Number 0090
Principal: Jan Waelen

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Words from the Presiding Member*

We all know the phrase: 'Once a McAulian, Always a McAulian'. And just as the school will remain with you when you leave, so will you leave a lasting legacy within your school. We deeply appreciate your dedication and contributions to the school, the leadership you have shown, and your efforts to meet the aspirations set by your family, faith, and school. We are confident that you are well-prepared to make meaningful contributions to our communities and your families.

Our families and faith are central to our lives. During both the good and the difficult times, we rely on our faith and truly express our values. The Mercy values of Whakarangatiranga, Aroha, Tika, Panekiratanga, and Awhina have defined your time at McAuley and our relationship with you. The School Board deeply appreciates our collective efforts to uphold these values of respect, compassion, justice, excellence, and service, all carried out with a spirit of Mercy.

Your time at McAuley has been extraordinary. As you have lived, studied and served you have also been through the COVID Pandemic, through turbulent years both in Aotearoa and our world. Like your sisters have before you, you are McAulians that have shown resilience, commitment, and integrity. The Board is grateful for all that we have accomplished together to support our wonderful daughters and our precious school.

As we reflect on our great years together, we particularly remember those within and beyond our community who continue to endure hardship, loss, illness, and suffering. We recognize that difficulties are felt unequally, with some bearing more burdens than others. As a school community, we remain committed to caring for and serving those who need us most.

We remain grateful for the opportunities we have, many of which we often enjoy without noticing. We count our blessings, many of which are quiet or ordinary. We face our challenges, celebrate the energies and talents of our students, their remarkable resilience and determination, their abilities, talents and achievements. As Catherine McAuley herself said, "Be who you were created to be, and you will set the world on fire."

The Board is thankful to our students, grateful for our families, and deeply appreciative of our principal's leadership. We are extraordinarily blessed to have a team of teachers, senior leaders, and support staff at McAuley who are loving, capable, and committed.

To all the departing daughters of McAuley, we extend our warmest wishes for your future endeavors. The school community will always hold you in our thoughts and prayers. May the experiences you had at McAuley continue to guide you in your journeys of leadership, compassion, excellence, and service.

It is not only students departing. The Board would also like to acknowledge and thank Mr. Michael Bureta, who has served as the staff representative on the Board who leaves McAuley at the end of the year. Mele Ailao, our student representative, also finishes her term. I would also like to acknowledge all of my dedicated board colleagues: Taupule Po'e, Tangi Tahaafe, Philip Jeffares, Frazina Morunga, Bernice Mata'utia, Julie Tunumafono-Sale, Michelle Timoti-Hohaia, and Yvonne Gray. They join me in wishing you all the very best for your futures.

Damon Salesa | Presiding Member, McAuley Board

** Taken from the McAuley High School 2024 Year Book*

Principal's Report*

Kia ora, talofa lava, malo e lelei, fakaalofa lahi atu, ki orana, ne sa bula, Marhaba, Namaste, Mabuhay, greetings McAuley whanau.



This term marks the fifth anniversary of my return to the McAuley Community as Principal. As I reflect on this journey, it's clear that 2024 has brought a return to the familiar rhythm of school life, reminiscent of 2019. Disruptions have subsided, and our school has remained open for teaching and learning throughout the year.

While challenges have arisen, we've remained steadfast in prioritizing our students' best interests in every decision. One area of significant change has been assessment. NCEA Level 1 underwent a transition to new standards this year. As a school that had participated in trials for the past two years, we were well-prepared and the transition was smooth. However, it did require additional effort from our teachers as the final assessment criteria were modified. McAuley prides itself on being at the forefront of educational change, especially when it benefits our students. Recognizing our school's high percentage of Pacific heritage students, we have a responsibility to ensure that any changes are considered through a Pacific lens. I extend my gratitude to our staff for their time and dedication to this important work. Changes to Level 2 and 3 have been postponed until 2028 and 2029, respectively.

The curriculum itself is also undergoing a revision, with English and Mathematics set for implementation in 2026 and the remaining subjects in 2027. This will undoubtedly demand a significant amount of time and effort from our teachers over the next three years.

Common assessment activities (CAAs) in literacy and numeracy, as part of NCEA, were initially mandated for 2024 but were subsequently changed to allow for a dual pathway with older standards until 2027. We've continued to offer CAAs to Year 10 students as part of their introduction to NCEA, enabling them to focus on achieving the required 60 credits in Year 11 instead of needing 80 credits in a single year.

The Ka Ora Ka Ako food in schools program is currently under review, with Minister Seymour leading the changes to funding and the program model. Until the final details are released at the end of the year, we remain uncertain about the future of our free school lunches.

Our 2024 Mercy value has been Aroha, and it has been heartwarming to witness our students and staff demonstrating compassion and kindness throughout the year. Our staff began the year by volunteering at the St Vincent de Paul Food Bank, showcasing our commitment to supporting our community. Our Prefects have shared insightful reflections on the meaning of Aroha, which have been truly inspiring. I express my sincere thanks to the Prefect team for their exceptional leadership in 2024. They have contributed to a fun, vibrant school culture that fosters social interaction, competition, and camaraderie.

As is customary, we have a few staff members departing this year. Mr Mike Bureta has moved to Manurewa High School, Mr Leon Bell is relocating closer to home at Mt Albert Grammar, Mr Lopi Leha is heading to Australia to support his son's Rugby League career, and Miss Seletutue Siale is transitioning to Howick College to rejoin her sister. We extend our gratitude to each of these staff members for their valuable contributions to the life of McAuley and wish them well in their future endeavours.

School Board elections are scheduled for September 2025. I would like to take this opportunity to thank our current Board for their unwavering support and dedication. We are fortunate to have such a strong team. Parents, I encourage you to consider running for election next year, as it offers a wonderful opportunity to be involved in your daughters' education.

As our Year 13 students embark on their journey to tertiary education and employment, I wish them all the best and pray for fulfilling and rewarding lives. They have been educated in the Mercy tradition, a tradition that will serve them well throughout their lives. As they depart, I remind them of the words of the prophet Micah: "And what does the LORD require of you? To act justly, to love mercy, and to walk humbly with our God."

Jan Waelen | Principal

List of all school board members

Board member names	Date that the board member's term finishes
Damon Salesa	June 2025
Jan Waelen	
Br Philip Jeffares	June 2025
Taupule Po'e	June 2025
Tangi Tahaafe	June 2025
Frazina Morunga	June 2025
Bernice Mata'utia	June 2025
Julie Tunumafono-Sale	June 2025
Michelle Timoti-Hohaia	June 2025
Yvonne Gray	June 2025
Meriane Brown	June 2025
Mike Bureta	September 2024
Mele Ailao	October 2024
Eden Ineleo	November 2025

Statement of variance: progress against targets

Strategic Goal 1:

Atawhai: that builds on Catholic culture and tradition

Annual Target/Goal:

To provide a rich induction programme for our Catholic Mercy Charism so that Mercy in Action defines McAuley High School.

<p>Actions</p> <p><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i></p>	<p>What did we achieve?</p> <p><i>What were the outcomes of our actions?</i></p> <p><i>What impact did our actions have?</i></p>	<p>Evidence</p> <p><i>This is the sources of information the board used to determine those outcomes.</i></p>	<p>Reasons for any differences (variances) between the target and the outcomes</p> <p><i>Think about both where you have exceeded your targets or not yet met them.</i></p>	<p>Planning for next year – where to next?</p> <p><i>What do you need to do to address targets that were not achieved.</i></p> <p><i>Consider if these need to be included in your next annual implementation plan.</i></p>
<p>Action 1</p> <p>Year 9 orientation includes an introduction to the Mercy charism and values</p>	<p>Orientation had a strong Mercy component</p>	<p>Year 9 Students can talk about Catherine McAuley when asked</p>	<p>Achieved as expected</p>	<p>Continue to build on a Mercy charism introduction for incoming Year 9 cohort - work with the RE dept for a richer introduction during orientation.</p>

<p>Action 2</p> <p>New Staff Induction includes Mercy Charism and school values</p>	<p>Induction was refined to include our Charism</p>	<p>There is positive feedback from new staff</p>	<p>There could be more information given without overloading new staff</p>	<p>Handout prepared for new staff to read.</p>
<p>Action 3</p> <p>Prefect Last Word linked to the Mercy value of the year</p>	<p>Last Word is personal, intentional and something our staff and students look forward to. The stories told resonate with our school and constantly reiterate messages around pursuit of excellence and Mercy values in action.</p>	<p>Staff and Student comment is positive</p>	<p>We exceeded our expectation with every prefect delivering a target motivational speech.</p>	<p>Include the Last Word in our newsletters and post on our social media platforms to share with our community (as our prefects often highlight their whānau), and for our students to continue to look back at their stories.</p>
<p>Action 4</p> <p>At the end of some lessons students identify applicable Mercy values.</p>	<p>This was not actioned</p>		<p>We were unable to get the magnets made that were needed so it was not implemented</p>	<p>We will have a different approach next year</p>
<p>Action 5</p> <p>Prayer is said at the end of the day.</p>	<p>Students leave at the end of the day having recentred themselves</p>	<p>Students informally say that prayer is said, however we have no hard data</p>	<p>We needed to better resource teachers if we are to then measure success</p>	<p>To ensure there are prayer books in every classroom</p>

<p>Action6</p> <p>School prayer is said in every Form time.</p>		<p>Students informally say that prayer is said, however we have no hard data. It is definitely prayed at every weekly assembly.</p>		<p>To create bookmarks with the prayer on them for students to carry, to enable them easy access to a wordie prayer</p>
<p>Action7</p> <p>Students can identify their own actions of Mercy</p>	<p>Actioned in PE only who were already set up for these conversations</p>		<p>We were unable to get the magnets made that were needed so it was not implemented</p>	<p>Use a different approach in 2025</p>
<p>Action 8</p> <p>Service groups lists published in staffroom</p>	<p>Staff are aware of who the prefects are and their role in the School</p>	<p>The service lists were published in the staffroom</p>	<p>Achieved as expected</p>	<p>To continue in 2025</p>
<p>Action9</p> <p>Parents welcomed to attend a school Mass</p>	<p>A number of parents attended our Cathedral Mass</p>	<p>Open invitation to our Dedication Cathedral Mass in week 2 Term 1 Invitation to the Year 9 Mass in week 1 Term 1</p>	<p>We also invited parents to our thanksgiving Mass. Parents were appreciative of the opportunity</p>	<p>We have identified the groups to be invited in 2025. We are limited by space.</p>

Strategic Goal 2:

Ako: to be the best we can be .

Annual Target/Goal:

Design and plan learning programmes that are culturally responsive and ensure all Ākonga access knowledge, understandings, and practices that promote excellence, inclusion, and equity.

<p>Actions</p> <p><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i></p>	<p>What did we achieve?</p> <p><i>What were the outcomes of our actions?</i></p> <p><i>What impact did our actions have?</i></p>	<p>Evidence</p> <p><i>This is the sources of information the board used to determine those outcomes.</i></p>	<p>Reasons for any differences (variances) between the target and the outcomes</p> <p><i>Think about both where you have exceeded your targets or not yet met them.</i></p>	<p>Planning for next year – where to next?</p> <p><i>What do you need to do to address targets that were not achieved.</i></p> <p><i>Consider if these need to be included in your next annual implementation plan.</i></p>
<p>Action 1</p> <p>Po ako runs 2x week</p>	<p>There has been a large increase in internal pass rate of level 2 and 3 compared to 2023</p> <p>Level 2 27% increase</p> <p>Level 3 34% increase</p>	<p>Subject teachers attended Po Ako leading up to assessment deadlines to help students.</p> <p>Target is 10 % pass rates increases from involved departments</p>	<p>We are delighted with the improved pass rate in internals, this evening tutoring is proving to be very successful, and numbers are now limited to 100 students each night.</p>	<p>We will continue with the program, provided funding is sourced.</p>

<p>Action 2</p> <p>Whole staff Professional development in numeracy and literacy weekly</p>	<p>There has been an increase in the pass rate for Literacy and Numeracy compared to the same time in 2023 (first CAA) Writing increased from 12% to 63%, Reading from 33% to 49%, Numeracy from 17% to 29%. Staff are more confident in implementing Literacy and Numeracy within their curriculum.</p>	<p>PD was a weekly event.</p> <p>Target was By the end of year 10, 75% of students pass the two Literacy and one Numeracy standard</p>	<p>We are pleased with the shift in results , all staff are on board with being a teacher of literacy, numeracy and their subject specialty</p>	<p>The PD focus will continue in 2025</p>
<p>Action 3</p> <p>Departmental Professional development in numeracy and literacy with focused strategies, and a commitment to implement PLD. runs weekly</p>	<p>Changes seen in classroom observation and by reporting back in departments every 3 weeks. All staff are now literacy and numeracy teachers</p>	<p>We engaged outside providers , we have consistency across departments on essay writing by using a standard model “ Magic”</p>	<p>Teachers have engaged with the Professional Development despite it being time consuming.</p>	<p>The PD focus will continue in 2025</p>
<p>Action 4</p> <p>One Afternoon-Evening for TPS interviews</p>	<p>We achieved 63% attendance</p>	<p>Target was Attendance by 70% of Caregivers .</p>	<p>Feedback from caregivers was very positive and 100% supportive of the change in structure</p>	<p>We will continue with the new model in 2025</p>

Strategic Goal 3:

Hauora: That nurtures home and heart.

Annual Target/Goal:

Strengthen resilience, culture, beliefs, and values so that Ākonga confidently carry who they are wherever they go.

<p>Actions</p> <p><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i></p>	<p>What did we achieve?</p> <p><i>What were the outcomes of our actions?</i></p> <p><i>What impact did our actions have?</i></p>	<p>Evidence</p> <p><i>This is the sources of information the board used to determine those outcomes.</i></p>	<p>Reasons for any differences (variances) between the target and the outcomes</p> <p><i>Think about both where you have exceeded your targets or not yet met them.</i></p>	<p>Planning for next year – where to next?</p> <p><i>What do you need to do to address targets that were not achieved.</i></p> <p><i>Consider if these need to be included in your next annual implementation plan.</i></p>
<p>Action 1</p> <p>Cultural Activity for minority communities</p>	<p>This was not actioned.</p>		<p>This action would have come from the back of Action 2, which did not occur and therefore, this was not implemented.</p>	<p>Hold the meeting so we can mobilise our parents to facilitate cultural activities. Extend our Pō Fiafia event to include our minority cultures.</p>

<p>Action 2</p> <p>Parent Huis for our minority groups</p>	<p>This was not actioned.</p>		<p>Difficulty in selecting an appropriate time for it within our calendar.</p>	<p>Include this hui to the 'Meet the Parents' event.</p>
<p>Action 3</p> <p>Mindfulness Mondays & Friday Reflections</p>	<p>Prefects took the initiative to address students via the intercom on a Monday morning to start the week</p>	<p>Reflections were heard in every room in the school. Students and Staff paused for the few minutes it was broadcast.</p>	<p>The reflections were thoughtful, relevant and appreciated by all. They were more than we expected, being very well prepared by the prefect team.</p>	<p>We will continue with this program in 2025</p>
<p>Action 4</p> <p>Form time moved to after period 2 and is structured</p>	<p>Not all staff engaged with all the structured activities but used some of them.</p> <p>We used assembly slots twice per term to get Form teachers to engage students further with goal setting.</p>	<p>Lateness has improved this year as a result of learning starting at 8.40am</p>	<p>The aim of getting students to school on time because it was learning time worked, lateness reduced. It also meant all students were present in form time and attending Dean's assembly, so messages were being heard by the students.</p>	<p>We will continue with the structure in 2025</p>
<p>Action 5</p> <p>Talanoa evenings held for each year level</p>	<p>Parents attended in large numbers, and this increased with each term</p>	<p>Term 1,2,3 1 per year level per term Target was 10% increase in attendance. This was well achieved, the talanoa have been well supported and welcomed by parents.</p>	<p>This exceeded expectations and was something parents wanted and appreciated</p>	<p>We will survey parents to find out the day and time that best suits them as well as topics they would like addressed</p>

<p>Action 6</p> <p>Potluck dinner for families new to McAuley (unconnected)</p>	<p>This did not occur due to the weather.</p>			<p>We will have a year 9 picnic in week 1 as a way to introduce families to the school.</p>
<p>Action 7</p> <p>Parents welcomed in and offered opportunity to support language weeks</p>		<p>Parents were welcomed into the school if they wanted to attend any events.</p>		
<p>Action 8</p> <p>Student/caregiver House breakfasts</p>	<p>This did not occur; however we did hold a leavers dinner instead.</p>		<p>SLT were overcommitted and focused elsewhere. It will take more organisation that we were aware of.</p>	<p>We will try the house breakfast next year in some capacity.</p>
<p>Action 9</p> <p>Explicit anti-bullying messages</p>	<p>Revolution tour presented at assembly, and we ran pink shirt day</p>	<p>Student Wellbeing @ School Survey - Results</p> <p>At school, everyone knows what to do if someone is being hurt or bullied.</p> <p>(2023) (2024) 65.7% → 61.5% [Higher is better]</p> <p>Aspect: Aggressive Student Culture (2023) (2024) 11.6% → 11.2%</p>	<p>Student confidence that either they or their peers know what to do if someone is being bullied has decreased</p> <p>BUT</p> <p>Students appear to identify the school as safer overall in 2024 with a decrease in the aggressive student culture.</p>	<p>Continue to promote the anti-bullying message in form class and assembly.</p> <p>Senior student leaders to help promote the anti-bullying message.</p> <p>(Staff PD) Identifying and dealing with gateway behaviours, e.g.</p> <ul style="list-style-type: none"> - Eye rolling - Ignoring / Excluding - Laughing cruelly - Name calling

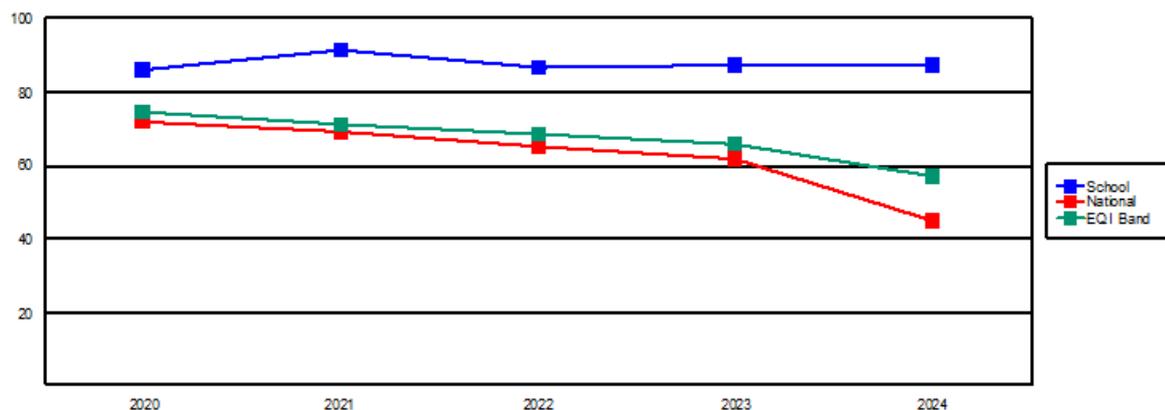
		<p>[Lower is better]</p> <p>Aspect: Safe School (2023) (2024) 67.3% → 68.1%</p> <p>[Higher is better]</p>	<p>The results are mixed, and therefore it is prudent to identify this target as “not yet met”.</p>	<p>Continue to develop Information for parents</p>
<p>Action 10</p> <p>Digital citizenship</p>	<p>Digital citizenship activities were completed in junior health lessons and were included in Form Time Activities. Form class completion rate varies across the school.</p>		<p>Limited time available in form time; teachers not driving the completion of the activities.</p>	<p>Form Time Activities format will need to be further compressed to suit school calendar and time available for Form Time. Include this topic at our Talanoa Evenings.</p>

Evaluation of students' progress and achievement

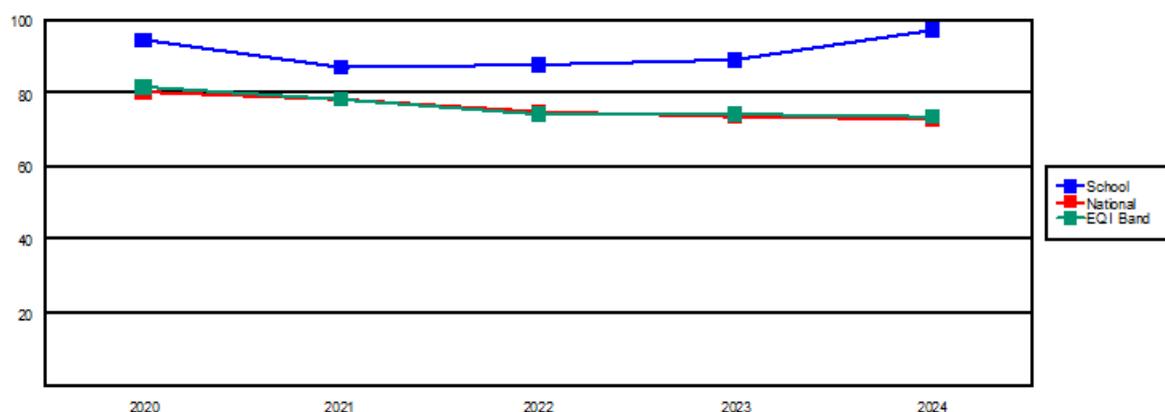
NCEA Results 2024

Level 1	87.4%
Level 2	97%
Level 3	85.3%
UE	56%

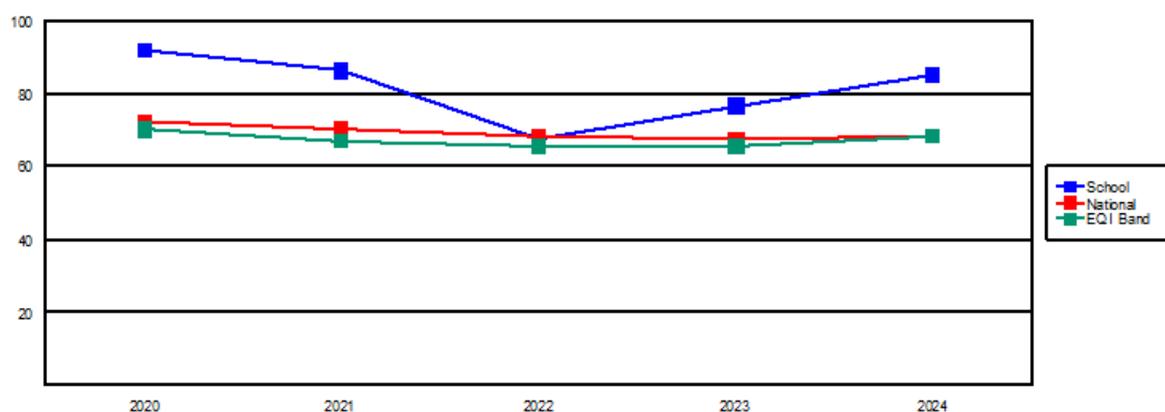
Year 11 - NCEA Level 1



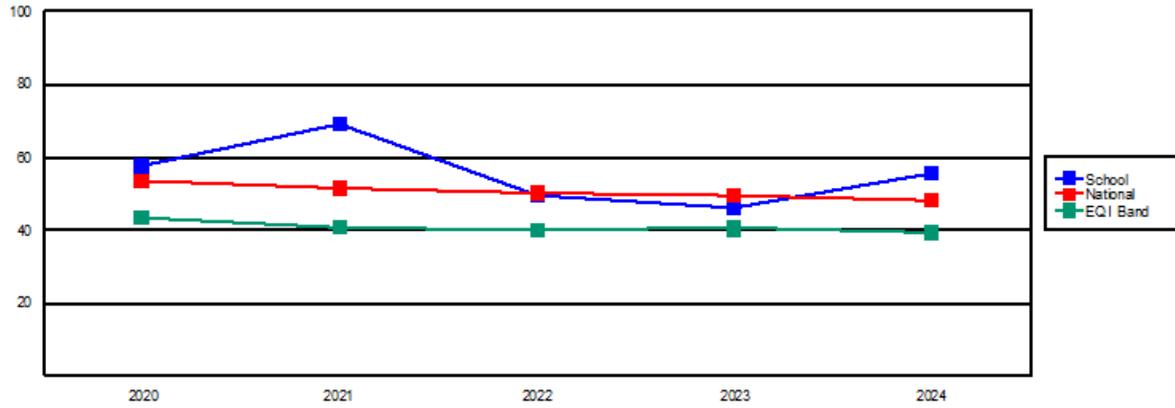
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance

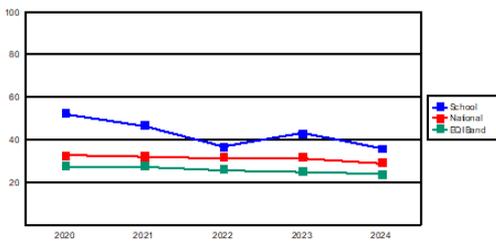


Results for all levels have lifted again in 2024 and are above both National and EQI results.

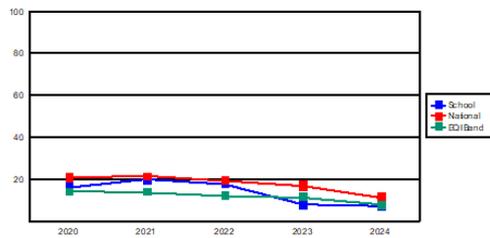
NCEA Endorsements 2024

Level	Merit	Excellence
Level 1	35.6%	6.8%
Level 2	40.3%	13.4%
Level 3	27.6%	14.7%

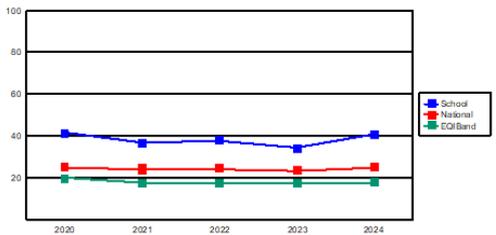
Year 11 NCEA Level 1 - Merit



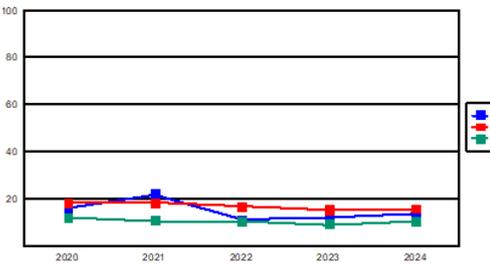
Year 11 NCEA Level 1 - Excellence



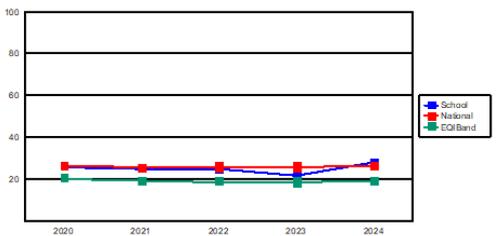
Year 12 NCEA Level 2 - Merit



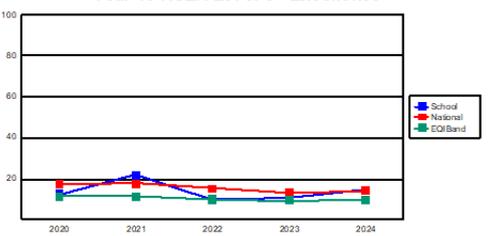
Year 12 NCEA Level 2 - Excellence



Year 13 NCEA Level 3 - Merit



Year 13 NCEA Level 3 - Excellence



Asstle Progress for year 9 and 10 in Reading, Writing and Numeracy

Console Report for Test: Y10 Writing T4 2024
 Group: All Test Candidates

Date Tested: 07 November 2024

Comparison Information

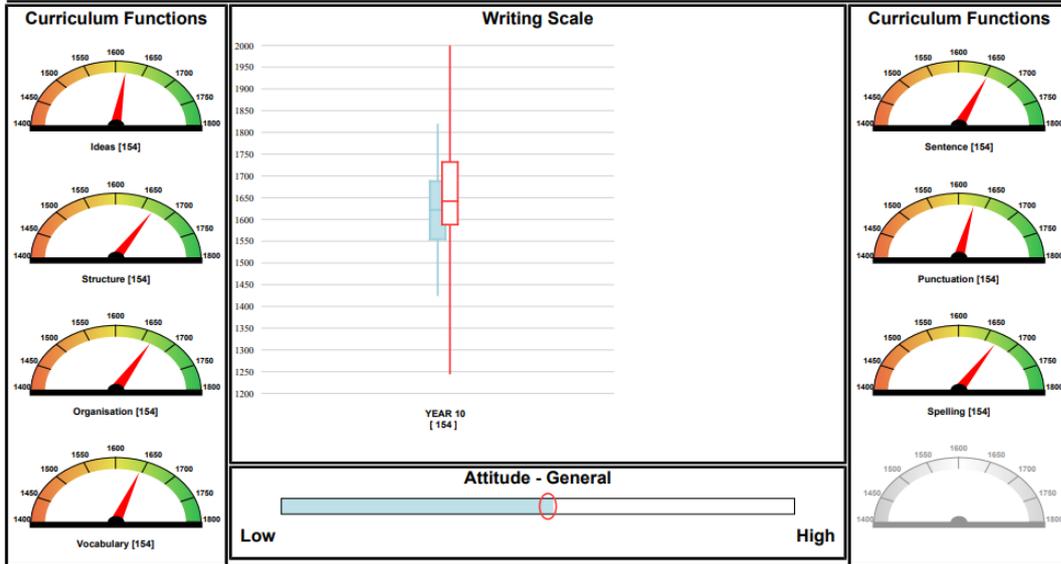
Ethnicity: All
 Year: 10
 Gender: All

Language: All
 Cluster: All Clusters
 NZ Performance: 

Location: All Schools

No. of Students: 154

Your Group Performance:  No. of Results: [n]



Note: Norms are not available for individual elements in Writing.

Progress Report for Subject: Writing
 Group: All Test Candidates

Period Tested: 20 February 2024

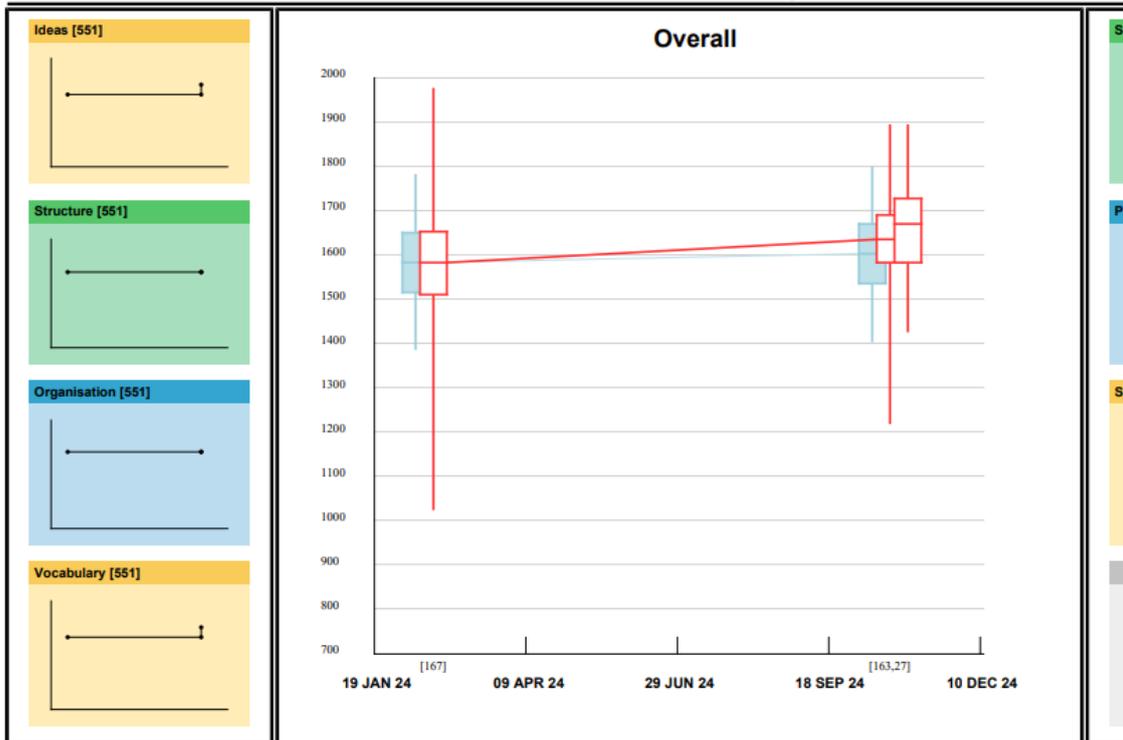
Ethnicity: All
 Year: 9
 Gender: All

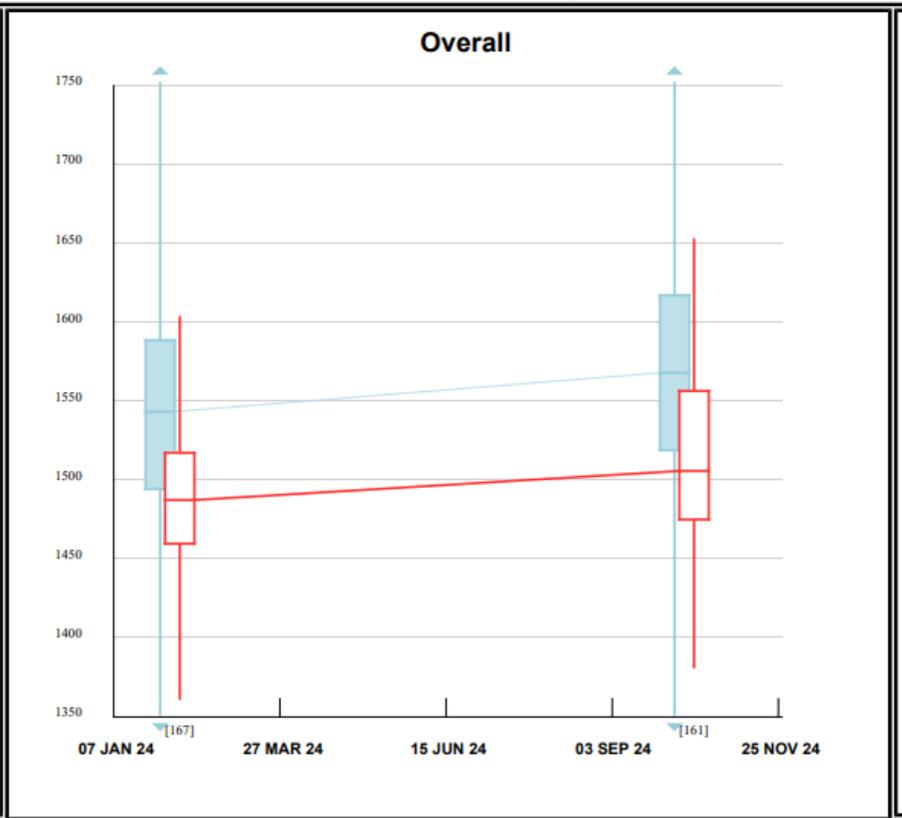
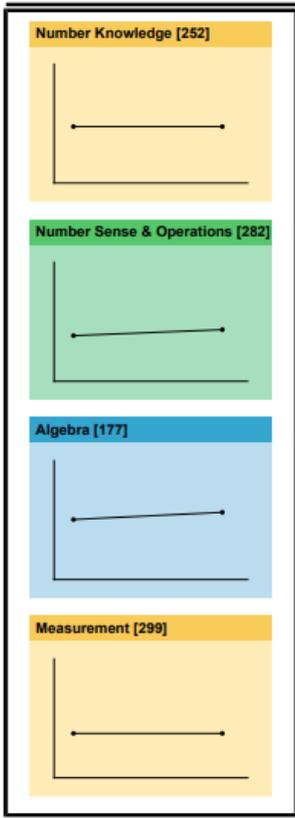
Language: All
 Cluster: All Clusters
 NZ Performance: 

Location: All Schools

No. of Students: [n]

Your Group Performance:  No. of Results: [n]

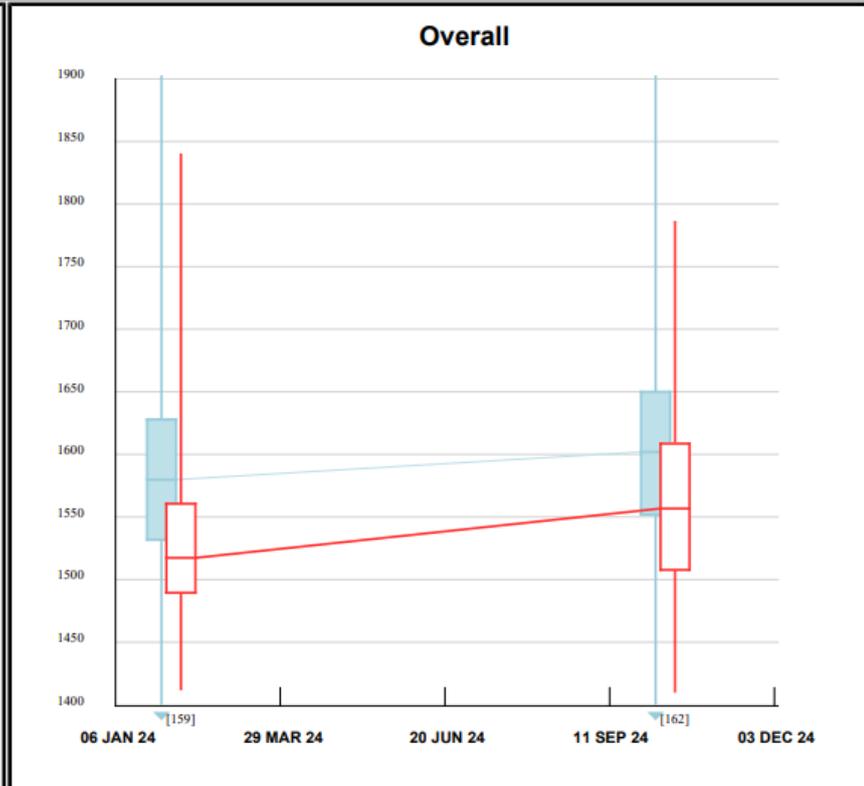
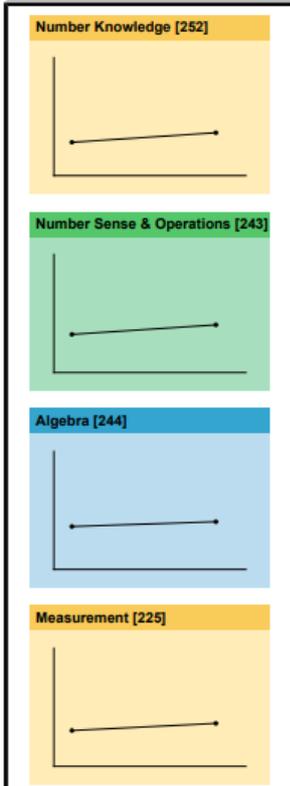


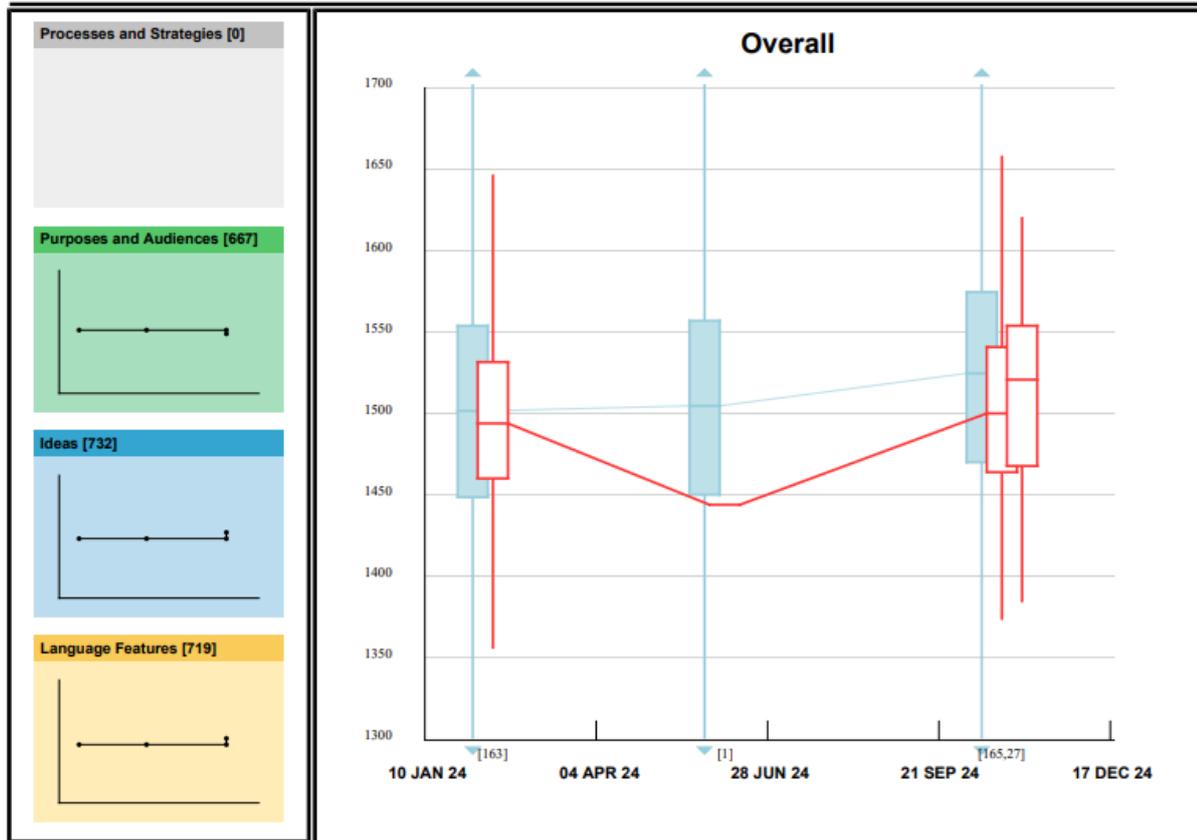


Ethnicity: All
 Year: 10
 Gender: All

Language: All
 Cluster: All Clusters
 NZ Performance: 

Location: All Schools
 No. of Schools:  No. of Candidates: 





Results show an improvement across the year for years 9 and 10 in Reading, writing and Numeracy. Our students enter the school with below average scores, often 2 - 3 years below their peers. By the end of year 11 our students have caught up to their peers.

Literacy and Numeracy requirements for NCEA level 1

In 2024, all our Year 10 had 2 opportunities to sit the draft literacy and numeracy standards. Year 11 who had not gained Literacy and numeracy by either pathway, sat the CAA assessment in September. This year we have a targeted 3 period additional literacy class in year 10, and in year 11 an applied Maths class focussed on numeracy in term 1.

Yr 10 Numeracy US32406		
Academic Year and Session	McAuley	National
2023 B	17%	51%
2024 A	29%	55%
2024 B	17%	40%
Yr 10 Reading US32403		

Academic Year and Session	McAuley	National
2023 B	33%	57%
2024 A	49%	70%
2024 B	39%	56%

Yr 10 Writing US32405		
Academic Year and Session	McAuley	National
2023 B	12%	55%
2024 A	63%	66%
2024 B	44%	53%

Year 10 2024

Published result - Reading	QTY	Rate
Achieved	104	65%
Not achieved	56	35%
Total	160	100%

Published result - Writing	QTY	Rate
Achieved	119	74%
Not achieved	41	26%
Total	160	100%

Published result - Numeracy	QTY	Rate
Achieved	63	39%
Not achieved	97	61%
Total	160	100%

We know there is work to do on our numeracy Common Assessment Activity results, however it is difficult to compare to any data as we enter all our students in the assessment. Rather than just those we think will pass.

Year 9 and 10 Social Studies Progress 2024

Year Nine:

The positives were that 89.17% of the cohort achieved Level 4 or above (9.05% gained 5A) and this shows the cohort were working at the expected level for the year. 61.13% of the students were working at 4A/M while 18.81 were working at 4E. This is encouraging but still we would like to see all the students at level 4.

There are still 10.83 of the cohort working below the expected level.

Year Ten:

67.99% of the cohort are working at Level 5 or more, which means 32.01% had not reached the level expected, which is disappointing. One positive was the number of students gaining 5E and 6A which was 20.61%.

There were 14.72% who were working at 4E which means they were just under the expected Level of 5A.

The main reasons for these students not working at the expected levels were attendance issues (some students had serious health issues and missed a lot of lessons), some students were struggling with the literacy and numeracy aspects of the courses, as students are expected to write extended writing pieces and incorporate data and graphs within their work. Another issue for some of the students was incorporating keywords into their work or to show connections (insight). Keywords and insight are needed for the students to gain the E.

Students at Level 5 are expected to be writing short essays and incorporating specific information, keywords and data. Some students struggled with the assessment part of this, many also could not write from a perspective viewpoint which is a skill they will need in senior geography and history.

To improve progress, the main goal is to raise attainment and aim for getting 100% attainment at Year 9 and 10. In addition, to help the students to write in different forms, perspective writing and argumentative writing (which many of them struggle with).

Strategies to help the students remember keywords and specific information include creating flashcards, scaffolding essays in more detail especially for the weaker students, creating strategies for the students to be able to write from different perspectives such as empathy writing and writing from case study material. To help students 'do now' activities will continue to be focused on literacy.

To develop the numeracy, emphasis will be placed on reading and creating graphs and tables. Students will be expected to be able to draw and read from a variety of graphs. All the units will have numeracy interwoven into them.

Year 9 and 10 SCIENCE Progress 2024

Year 9 Science

Initial diagnostic assessments in Scientific Skills and the Material World, conducted at the beginning of Term 1, revealed a potential disparity in science emphasis across the primary and intermediate feeder schools. While 'Planets' emerged as a frequent topic of study, overall science content appeared less prominent. Notably, students from several local Catholic schools, benefiting from dedicated science specialists, demonstrated a stronger foundation in 'Matter.'

The diagnostic data indicated that the majority of Year 9 students' Scientific Skills ranged from Level 3A to 4A, with a small cohort exceeding these expectations. Recognizing the need to enhance these skills, teachers prioritized their development. Although foundational knowledge in 'Matter' and 'Changes of State' was evident within the cohort, a small group of students required targeted support.

By the end of the year, a significant positive increase was observed in both the Material World and Scientific Skills assessments. A substantial 70.4% of Year 9 students achieved Level 4 or higher in the Material World unit, with 56.2% exceeding expectations at Level 5. Concurrently, a marked improvement in Scientific Skills was evident, with 85% of students reaching Level 4 or above and 52% achieving Level 5.

The Wayfinding unit, encompassing both the nature of science and the Planet, Earth, and Beyond strand, demonstrated the highest academic achievement, with 87.9% of students attaining Level 4 or above. Notably, 52.4% achieved at Level 5. This success may be attributed to several factors, including the entire cohort's participation in the Aramoana Ocean Roads navigation program at the Maritime Museum. This experiential learning likely strengthened the alignment between learning objectives and real-world application. Furthermore, adjustments to the learning objectives and assessments to better reflect the unit's focus may have contributed to these positive outcomes.

We met at the start of the year to discuss the wayfinding unit. The consensus was that there needed to be explicit links to the AO's of this strand in the NZC. As a result, the Learning Objectives were updated and the format and marking of the assessment. The assessment context was updated, rather than a series of activities to complete to accommodate different learning styles, students had to work on a report that explains the science behind wayfinding. There were 2 parts.

Year 10 - Data analysis

It is clear from the data that the students are struggling with Physics. Moving to introduce foundational physics in Year 9 with energy, simple formula and forces will avoid the cognitive load of having to learn L4 and L5 Physics concepts in 3-4 months.

It is interesting to note that the Plant Project produces results however there are still a large number of students who are not Achieving at L5 in the Unit Test or End of Year Exam.

The End of Year Exams for both subject areas are difficult for the students to achieve L4 and L5 in.

To improve progress, the next steps are:

- Year 9 Curriculum Design - Detailed learning objectives with definitions for consistency across all classes
- Year 10 teachers will be using tracking sheets to ensure that students who are at risk are so HOL can provide support. Open door policy so that teachers are observing each other on a consistent basis to provide feedback but to also see the strategies in action that might help. Literacy focus with glossaries.

How we have given effect to Te Tiriti o Waitangi

The Board gives effect to Te Tiriti o Waitangi and works to ensure that our strategic and annual plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori, through a number of strategies and actions.

- The boards strategic plan is targeted to meet the primary objectives as defined in the Education Act 2020 and the statement of National Educational and Learning Priorities
- The focus of our professional learning continues to build the knowledge and understanding of cultural responsiveness, including Mātauranga Māori.

Note: Mātauranga Māori literally translated means 'Māori knowledge'. It's a modern term that broadly includes traditions, values, concepts, philosophies, world views and understandings derived from uniquely Māori cultural points of view.

Statement of compliance with employment policy

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>McAuley High School operates a robust H&S programme that is communicated to all staff on a regular basis. All staff are responsible for H&S and are able to report via a live hazard register any areas that need repair or are of concern. These are dealt with in a timely matter.</i></p> <p><i>Staff wellbeing is also a propriety. Workloads are monitored and adjusted when appropriate. The onsite nurses and counsellors are available to offer support advice when needed. EAP is also available to all staff.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>The EEO policy provides for equal access, consideration and equal encouragement in areas of recruitment, selection, promotion, conditions of employment and career development. This has the aim of equitable representation of Māori, Pacific Island people and women on the school staff, and also in positions of responsibility.</i></p> <p><i>Our staff is diverse and reflective of Auckland as a whole.</i></p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>We employ the most suitably qualified person for the position, regardless of culture, age, gender, religion, (other than for tagged positions).</i></p> <p><i>The decision to appoint is made by either an appointment committee or group (whichever is required by school policy).</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori,, and – Greater involvement of Māori, in the Education service? 	<p><i>As a school, we aim to create a welcoming and inclusive environment for Māori staff, students and whanau.</i></p> <p><i>This can be done by ensuring that all students, their families and staff feel respected and valued, regardless of their ethnicity.</i></p> <p><i>It is also important to be aware of and sensitive to the specific needs of Māori students and staff.</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>Professional development is available to all staff – teaching staff have annual plan of professional development as part of their professional growth cycle. This PD is a mixture of school wide development along with teaching area development. Provisionally registered teachers have a specific development cycle.</i></p> <p><i>Support staff are also encouraged to develop their practice with specific professional development available for their roles. Support staff are, where possible, developed to cover more than one area.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>As a good employer, we strive to recognise the employment needs of all staff, regardless of gender.</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>As a good employer, we strive to recognise the employment requirements of our diverse staff.</i></p>

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		Not specifically in the EEO policy
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Kiwisport Funding

Kiwisport is a government funding initiative that promotes sport and aims to increase opportunities for school aged students to participate in organised sport. In 2024, the school received Kiwisport funding totalling \$20,998. This funding was allocated to support a diverse array of sporting activities, programs, and competitions, leading to an overall increase in student participation.

While acknowledging the positive strides made, the school recognizes that further effort is required to elevate participation rates to pre-COVID levels, and all available resources are being dedicated to achieving this goal.

Girls were actively involved in a wide range of sports, including rugby league, netball, golf and Ki-o-rahi. Students engaged in sporting events held after school, on weekends, and during school hours. The Kiwisport funding was utilized to cover essential costs such as coaching, registration fees, and a significant portion of transport expenses. Notably, the school provided transport to and from venues for all weekday sporting events.



A big thank you to the tireless coaches and team managers who consistently support our girls week in and week out!



We must also thank CLM Community sport who contributed funds towards improving the wellbeing of students and to Kokako Lodge, Pub Charity Limited and Lion Foundation for grant funding to run special programmes.

2024 Financial statements

MCAULEY HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 90

Principal: Jan Waelen

School Address: 26 High Street, Otahuhu, Auckland 1062

School Postal Address: PO Box 22480, Otahuhu, Auckland 1640

School Phone: (09) 276 8715

School Email: office@mcauleyhigh.school.nz

Accountant / Service Provider: Edtech Financial Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Damon Salesa	Presiding Member	Re-elected Sep 2022	Jun-25
Jan Waelen	Principal	ex Officio	
Br Phillip Jeffares	Proprietor's Representative	Re-appointed Sep 2022	Jun-25
Taupule Po'e	Proprietor's Representative	Re-appointed Sep 2022	Jul-25
Tangi Tahaafe	Proprietor's Representative	Re-appointed Sep 2022	Aug-25
Frazina Morunga	Proprietor's Representative	Appointed Feb2023	Sep-25
Bernice Mata'utia	Parent Representative	Re-elected Sep 2022	Jun-25
Julie Tunumafono-Sale	Parent Representative	Elected Sep 2022	Jul-25
Michelle Timoti-Hohaia	Parent Representative	Elected Sep 2023	Aug-25
Yvonne Gray	Parent Representative	Selected Jul 2023	Sep-25
Meriane Brown	Staff Trustee	Elected Apr 2024	Apr-25
Mele Ailao	Student Representative	Elected Nov 2023	Nov-24

MCAULEY HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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4	Statement of Financial Position
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	Independent Auditor's Report

McAuley High School

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.

Damon Salesa

Full Name of Presiding Member

Signed by:

Damon Salesa

1D0EFFE8C074F4BE

Signature of Presiding Member

3/6/2025

Date:

Jan Waelen

Full Name of Principal

Signed by:

Jan Waelen

5491D829C38C484

Signature of Principal

3/6/2025

Date:

McAuley High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	10,626,276	8,722,165	10,995,663
Locally Raised Funds	3	206,391	111,588	196,574
Interest		171,659	95,000	115,491
Total Revenue		11,004,326	8,928,753	11,307,728
Expense				
Locally Raised Funds	3	152,000	80,500	162,815
Learning Resources	4	7,093,666	6,616,329	7,230,407
Administration	5	1,567,254	639,499	1,729,486
Interest		10,278	6,584	3,971
Property	6	1,893,855	1,574,137	1,979,788
Other Expense	7	6,588	6,588	6,588
Loss on Disposal of Property, Plant and Equipment		3,573	5,000	8,352
Total Expense		10,727,214	8,928,637	11,121,407
Net Surplus / (Deficit) for the year		277,112	116	186,321
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		277,112	116	186,321

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

McAuley High School

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		3,173,787	2,738,645	2,727,494
Total comprehensive revenue and expense for the year		277,112	116	186,321
Contributions from the Ministry of Education		25,242	-	82,728
Contribution - Furniture and Equipment Grant		144,081	-	177,244
Equity at 31 December		3,620,222	2,738,761	3,173,787
Accumulated comprehensive revenue and expense		3,620,222	2,738,761	3,173,787
Equity at 31 December		3,620,222	2,738,761	3,173,787

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.

McAuley High School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	2,116,960	1,094,599	500,205
Accounts Receivable	9	574,575	373,000	569,110
GST Receivable		-	13,500	6,289
Prepayments		65,093	18,000	58,447
Inventories	10	6,495	5,000	7,758
Investments	11	1,200,000	1,000,000	2,150,000
		<u>3,963,123</u>	<u>2,504,099</u>	<u>3,291,809</u>
Current Liabilities				
GST Payable		64,016	-	-
Accounts Payable	13	804,110	473,000	684,051
Revenue Received in Advance	15	54,613	500	109,914
Provision for Cyclical Maintenance	16	114,700	38,964	97,459
Finance Lease Liability	17	32,502	35,592	33,787
Funds held in Trust	18	26,654	27,400	20,016
		<u>1,096,595</u>	<u>575,456</u>	<u>945,227</u>
Working Capital Surplus/(Deficit)		2,866,528	1,928,643	2,346,582
Non-current Assets				
Property, Plant and Equipment	12	918,115	906,720	1,049,910
Equitable Leasehold Interest		123,081	142,845	129,669
		<u>1,041,196</u>	<u>1,049,565</u>	<u>1,179,579</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	148,751	165,559	191,727
Finance Lease Liability	17	69,319	23,888	80,072
Funds held in Trust	18	69,432	50,000	80,575
		<u>287,502</u>	<u>239,447</u>	<u>352,374</u>
Net Assets		<u><u>3,620,222</u></u>	<u><u>2,738,761</u></u>	<u><u>3,173,787</u></u>
Equity		<u><u>3,620,222</u></u>	<u><u>2,738,761</u></u>	<u><u>3,173,787</u></u>

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

McAuley High School

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		2,882,265	2,565,810	2,881,815
Locally Raised Funds		166,981	68,700	248,114
Goods and Services Tax (net)		70,305	(7,211)	4,278
Payments to Employees		(1,357,222)	(1,375,286)	(1,291,942)
Payments to Suppliers		(1,214,721)	(1,295,517)	(1,137,356)
Interest Paid		(10,278)	(13,165)	(3,971)
Interest Received		181,056	116,399	104,833
Net cash from/(to) Operating Activities		718,386	59,730	805,771
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(40,984)	-
Purchase of Property Plant & Equipment (and Intangibles)		(165,762)	(398,693)	(226,720)
Purchase of Investments		950,000	1,150,000	(550,000)
Net cash from/(to) Investing Activities		784,238	710,323	(776,720)
Cash flows from Financing Activities				
Furniture and Equipment Grant		144,091	(177,244)	177,244
Contributions from Ministry of Education		-	(82,728)	-
Finance Lease Payments		(25,455)	107,504	(29,129)
Funds Administered on Behalf of Other Parties		(4,505)	(23,191)	-
Net cash from/(to) Financing Activities		114,131	(175,659)	148,115
Net increase/(decrease) in cash and cash equivalents		1,616,755	594,394	177,166
Cash and cash equivalents at the beginning of the year	8	500,205	500,205	323,039
Cash and cash equivalents at the end of the year	8	2,116,960	1,094,599	500,205

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.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

McAuley High School (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.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

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 Proprietor'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 16.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 17. Future operating lease commitments are disclosed in note 23.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

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.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

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 items. 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 (funded by the Board) to buildings owned by the Proprietor or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

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:

Furniture and Equipment	10 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

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 (Lost Learning Initiative) where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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) 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.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

q) Financial Instruments

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

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

r) 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.

s) Budget Figures

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

t) 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.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,710,358	2,406,737	2,789,167
Teachers' Salaries Grants	5,559,818	5,139,994	5,682,440
Use of Land and Buildings Grants	1,297,228	972,921	1,297,228
Ka Ora, Ka Ako - Healthy School Lunches Programme	851,524	-	1,036,573
Other Government Grants	207,348	202,513	190,255
	<u>10,626,276</u>	<u>8,722,165</u>	<u>10,995,663</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	10,906	18,000	9,903
Fees for Extra Curricular Activities	123,780	39,500	110,474
Trading	290	1,000	111
Other Revenue	71,415	53,088	76,086
	<u>206,391</u>	<u>111,588</u>	<u>196,574</u>
Expense			
Extra Curricular Activities Costs	145,990	74,500	156,561
Trading	1,150	500	882
Other Locally Raised Funds Expenditure	4,860	5,500	5,372
	<u>152,000</u>	<u>80,500</u>	<u>162,815</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>54,391</u>	<u>31,088</u>	<u>33,759</u>

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	379,631	298,365	305,577
Information and Communication Technology	66,462	59,200	61,007
Employee Benefits - Salaries	6,256,668	5,829,764	6,312,173
Staff Development	10,868	16,000	16,404
Depreciation	352,755	380,000	499,427
Other Learning Resources	27,282	33,000	35,819
	<u>7,093,666</u>	<u>6,616,329</u>	<u>7,230,407</u>

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	14,080	9,600	9,600
Board Fees and Expenses	11,478	13,440	16,104
Operating Leases	628	552	548
Other Administration Expenses	104,442	75,246	89,333
Employee Benefits - Salaries	565,763	527,161	565,302
Insurance	14,689	13,500	12,026
Service Providers, Contractors and Consultancy	4,650	-	-
Ka Ora, Ka Ako - Healthy School Lunches Programme	851,524	-	1,036,573
	<u>1,567,254</u>	<u>639,499</u>	<u>1,729,486</u>

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

6. Property

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	147,689	148,591	142,255
Cyclical Maintenance	14,406	70,944	136,002
Heat, Light and Water	94,070	83,600	82,594
Repairs and Maintenance	134,644	108,700	126,215
Use of Land and Buildings	1,297,228	972,921	1,297,228
Employee Benefits - Salaries	105,108	98,686	96,907
Other Property Expenses	100,710	90,695	98,587
	<u>1,893,855</u>	<u>1,574,137</u>	<u>1,979,788</u>

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

7. Other Expense

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Amortisation of Equitable Leases	6,588	6,588	6,588
	<u>6,588</u>	<u>6,588</u>	<u>6,588</u>

8. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	590,779	994,599	500,205
Short-term Bank Deposits	1,526,181	100,000	-
Cash and cash equivalents for Statement of Cash Flows	<u>2,116,960</u>	<u>1,094,599</u>	<u>500,205</u>

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

Of the \$2,116,960 Cash and Cash Equivalents, \$54,613 of Revenue Received in Advance is held by the School, as disclosed in note 14.



McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	20,541	20,000	31,935
Receivables from the Ministry of Education	4,240	-	-
Interest Receivable	20,002	8,000	29,399
Teacher Salaries Grant Receivable	529,792	345,000	507,776
	<u>574,575</u>	<u>373,000</u>	<u>569,110</u>
Receivables from Exchange Transactions	40,543	28,000	61,334
Receivables from Non-Exchange Transactions	534,032	345,000	507,776
	<u>574,575</u>	<u>373,000</u>	<u>569,110</u>

10. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	6,495	5,000	7,758
	<u>6,495</u>	<u>5,000</u>	<u>7,758</u>

11. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,200,000	1,000,000	2,150,000
	<u>1,200,000</u>	<u>1,000,000</u>	<u>2,150,000</u>
Total Investments	<u>1,200,000</u>	<u>1,000,000</u>	<u>2,150,000</u>

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	370,058	61,543	-	-	(112,707)	318,894
Information and Communication Technology	494,275	118,670	-	-	(178,238)	434,707
Motor Vehicles	11,488	-	-	-	(7,121)	4,367
Textbooks	14,392	8,513	-	-	(7,044)	15,861
Leased Assets	116,702	26,941	-	-	(41,609)	102,034
Library Resources	42,995	8,933	(3,640)	-	(6,036)	42,252
	<u>1,049,910</u>	<u>224,600</u>	<u>(3,640)</u>	<u>-</u>	<u>(352,755)</u>	<u>918,115</u>

The net carrying value of furniture and equipment held under a finance lease is \$102,034 (2023: \$116,701)

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	2,217,454	(1,898,560)	318,894	2,164,290	(1,794,232)	370,058
Information and Communication Technology	2,068,829	(1,634,122)	434,707	2,198,278	(1,704,003)	494,275
Motor Vehicles	47,472	(43,105)	4,367	47,472	(35,984)	11,488
Textbooks	79,024	(63,163)	15,861	79,669	(65,277)	14,392
Leased Assets	166,558	(64,524)	102,034	161,883	(45,181)	116,702
Library Resources	118,928	(76,676)	42,252	120,168	(77,173)	42,995
	<u>4,698,265</u>	<u>(3,780,150)</u>	<u>918,115</u>	<u>4,771,760</u>	<u>(3,721,850)</u>	<u>1,049,910</u>



McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

13. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	48,887	33,000	650
Accruals	112,244	50,000	70,956
Employee Entitlements - Salaries	610,818	390,000	572,977
Employee Entitlements - Leave Accrual	32,161	-	39,468
	<u>804,110</u>	<u>473,000</u>	<u>684,051</u>
Payables for Exchange Transactions	804,110	473,000	684,051
Payables for Non-exchange Transactions - Taxes Payable (PAYE & Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>804,110</u>	<u>473,000</u>	<u>684,051</u>

The carrying value of payables approximates their fair value.

14. Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the board's interest in capital works assets owned by the proprietor but paid for in whole or part by the Board, either from Government funding or from community raised funds.

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
The major capital works assets included in the equitable leasehold interest are:			
Asset A - Art Room Upgrade	97,024	109,680	101,243
Asset B - Canopy Shade Structure	26,057	33,165	28,426
	<u>123,081</u>	<u>142,845</u>	<u>129,669</u>

15. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	50,113	500	55,091
Other revenue in Advance	4,500	-	54,823
	<u>54,613</u>	<u>500</u>	<u>109,914</u>



McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

16. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	289,186	191,727	228,536
Increase to the Provision During the Year	50,000	70,944	76,616
Use of the Provision During the Year	(40,141)	-	(15,966)
Other Adjustments	(35,594)	(58,148)	-
	<u>263,451</u>	<u>204,523</u>	<u>289,186</u>
Provision at the End of the Year	263,451	204,523	289,186
Cyclical Maintenance - Current	114,700	38,964	97,459
Cyclical Maintenance - Non current	148,751	165,559	191,727
	<u>263,451</u>	<u>204,523</u>	<u>289,186</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 with an allowance for inflation

17. 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	39,803	35,592	33,787
Later than One Year and no Later than Five Years	76,740	23,888	80,075
Future Finance Charges	(14,722)	-	-
	<u>101,821</u>	<u>59,480</u>	<u>113,862</u>
Represented by			
Finance lease liability - Current	32,502	35,592	33,787
Finance lease liability - Non current	69,319	23,888	80,072
	<u>101,821</u>	<u>59,480</u>	<u>113,859</u>

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

18. Funds Held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	26,654	27,400	20,016
Funds Held in Trust on Behalf of Third Parties - Non-current	69,432	50,000	80,575
	96,086	77,400	100,591

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.

19. Related Party Transactions

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

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

The Proprietor of the School, The Roman Catholic Bishop 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 and special character donations payable to the Proprietor. The amounts collected in total were \$748,886 (2023: \$628,960). 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 \$96,086, (2023: \$100,590).

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

20. Remuneration

Key management personnel compensation

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

	2024	2023
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,415	4,535
<i>Leadership Team</i>		
Remuneration	-	1,153,999
Full-time equivalent members	-	1
Total key management personnel remuneration	<u>3,415</u>	<u>1,158,534</u>

There are 11 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 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

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

	2024	2023
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration	2024	2023
\$000	FTE Number	FTE Number
100 - 110	7	8.00
110 - 120	10	10.00
120 - 130	7	4.00
130 - 140	3	3.00
140 - 150	0	1.00
	<u>27.00</u>	<u>26.00</u>

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



McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

21. Compensation and Other Benefits Upon Leaving

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

	2024	2023
	Actual	Actual
Total	-	-
Number of People	-	-

22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board has not entered into contractual agreements for capital contracts. (2023: nil)

(b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

	2024 Actual \$	2023 Actual \$
No later than One Year	538	552
Later than One Year and No Later than Five Years	538	552
Later than Five Years	538	414
	1,614	1,518

The total lease payments incurred during the period were \$538 (2023: \$552).

24. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	2,116,960	1,094,599	500,205
Receivables	574,575	373,000	569,110
Investments - Term Deposits	1,200,000	1,000,000	2,150,000
Total financial assets measured at amortised cost	3,891,535	2,467,599	3,219,315

Financial liabilities measured at amortised cost

Payables	804,110	473,000	684,051
Finance Leases	101,821	59,480	113,859
Total financial liabilities measured at amortised cost	905,931	532,480	797,910

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2024

25. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MCAULEY HIGH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of McAuley Highschool (the School). The Auditor-General has appointed me, Talia Anderson-Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 24, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 03 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 29 to 51 ,but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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

Talia Anderson-Town

Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand