

MCAULEY HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 90

Principal: Jan Waelen

School Address: 26 High Street. Otahuhu, Auckland 1062

School Postal Address: PO Box 22-480, Otahuhu, Auckland

School Phone: 09 276 8715

School Email: office@mcauleyhigh.school.nz

Accountant / Service Provider: Edtech Financial Services

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Br Philip Jeffares	Presiding Member	Appointed	
Jan Waelen	Principal	Ex-officio	
Epenesa Ieremia	Parent Representative	Elected	Sept-28
Bernice Mata'utia	Parent Representative	Elected	Sept-28
Swanie Nelson	Parent Representative	Elected	Resigned December 2025
Soane Kaita'eifo	Parent Representative	Elected	Sept-28
George Va'afusuaga	Parent Representative	Elected	Sept-28
Frazina Morunga	Proprietor's Representative	Appointed	
Yvonne Gray	Proprietor's Representative	Appointed	
Asilika 'Aholelei	Proprietor's Representative	Appointed	
Meriane Brown	Staff Representative	Elected	Sept-28
Omega Aniterea	Student Representative	Elected	Oct-26
Damon Salesa	Presiding Member	Elected	Aug-25
Tangi Tahaafe	Parent Representative	Elected	Aug-25
Julie Tunumafono-Sale	Parent Representative	Elected	Aug-25
Michelle Timoti-Hohaia	Parent Representative	Elected	Aug-25
Taupule Po'e	Proprietor's Representative	Appointed	Aug-25
Eden Ineleo	Student Representative	Elected	Aug-25

MCAULEY HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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McAuley High School

Statement of Responsibility

For the year ended 31 December 2025

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

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

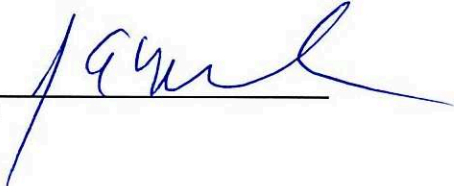
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

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

Philip Joseph Jeffares
Full Name of Presiding Member

Jan Elizabeth Waelen
Full Name of Principal


Signature of Presiding Member


Signature of Principal

27th May 2026
Date

27th May 2026
Date

McAuley High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	9,349,524	7,959,521	9,329,051
Locally Raised Funds	3	163,966	114,338	206,391
Use of Proprietor's Land and Buildings		1,439,113	972,921	1,297,228
Interest		139,194	75,000	171,659
Gain on Sale of Property, Plant and Equipment		304	-	-
Total Revenue		11,092,101	9,121,780	11,004,329
Expense				
Locally Raised Funds	3	126,236	93,000	152,000
Learning Resources	4	7,372,785	6,757,501	7,093,667
Administration	5	1,235,708	678,772	1,567,255
Interest		10,023	7,201	10,278
Property	6	2,097,806	1,573,564	1,893,855
Other Expense	7	6,588	6,588	6,588
Loss on Disposal of Property, Plant and Equipment		4,108	5,000	3,573
Total Expense		10,853,254	9,121,626	10,727,216
Net Surplus / (Deficit) for the year		238,847	154	277,113
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		238,847	154	277,113

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		3,620,227	3,620,225	3,173,787
Total comprehensive revenue and expense for the year		238,847	154	277,113
Contribution - Furniture and Equipment Grant		155,536	-	144,085
Contributions from the Ministry of Education		-	-	25,242
Equity at 31 December		4,014,610	3,620,379	3,620,227
Accumulated comprehensive revenue and expense		4,014,610	3,620,379	3,620,227
Equity at 31 December		4,014,610	3,620,379	3,620,227

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	782,228	2,212,936	2,116,960
Accounts Receivable	9	580,251	580,350	574,577
GST Receivable		7,487	-	-
Prepayments		58,486	66,000	65,093
Inventories	10	7,364	7,000	6,495
Investments		2,702,463	1,200,000	1,200,000
		<u>4,138,279</u>	<u>4,066,286</u>	<u>3,963,125</u>
Current Liabilities				
GST Payable		-	64,000	64,013
Accounts Payable	13	641,698	805,469	804,110
Revenue Received in Advance	15	81,544	96,000	54,613
Provision for Cyclical Maintenance	16	27,013	9,892	114,700
Finance Lease Liability	17	38,513	38,537	32,502
Funds held in Trust	18	105,590	26,654	26,654
		<u>894,358</u>	<u>1,040,552</u>	<u>1,096,592</u>
Working Capital Surplus/(Deficit)		3,243,921	3,025,734	2,866,533
Non-current Assets				
Property, Plant and Equipment	12	900,126	845,430	918,115
Equitable Leasehold Interest	14	116,493	116,493	123,081
		<u>1,016,619</u>	<u>961,923</u>	<u>1,041,196</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	179,504	234,203	148,751
Finance Lease Liability	17	66,426	63,643	69,319
Funds held in Trust	18	-	69,432	69,432
		<u>245,930</u>	<u>367,278</u>	<u>287,502</u>
Net Assets		<u><u>4,014,610</u></u>	<u><u>3,620,379</u></u>	<u><u>3,620,227</u></u>
Equity		<u><u>4,014,610</u></u>	<u><u>3,620,379</u></u>	<u><u>3,620,227</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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		2,896,626	2,820,096	2,882,265
Locally Raised Funds		170,864	150,382	166,981
Goods and Services Tax (net)		(71,500)	(13)	70,305
Payments to Employees		(1,340,355)	(1,401,816)	(1,357,222)
Payments to Suppliers		(1,461,039)	(1,204,516)	(1,214,721)
Interest Paid		(10,023)	(7,201)	(10,278)
Interest Received		148,126	74,002	181,056
Net cash from/(to) Operating Activities		332,699	430,934	718,386
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(3,804)	(5,000)	-
Purchase of Property Plant & Equipment (and Intangibles)		(326,134)	(330,315)	(165,762)
Purchase of Investments		(1,502,463)	-	950,000
Net cash from/(to) Investing Activities		(1,832,401)	(335,315)	784,238
Cash flows from Financing Activities				
Furniture and Equipment Grant		155,536	-	144,091
Contributions from Ministry of Education		-	(2)	-
Finance Lease Payments		(70)	359	(25,455)
Funds Administered on Behalf of Other Parties		9,504	-	(4,505)
Net cash from/(to) Financing Activities		164,970	357	114,131
Net increase/(decrease) in cash and cash equivalents		(1,334,732)	95,976	1,616,755
Cash and cash equivalents at the beginning of the year	8	2,116,960	2,116,960	500,205
Cash and cash equivalents at the end of the year	8	782,228	2,212,936	2,116,960

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 2025

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 2025

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 2025

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

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 2025

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) Funds Held for Capital Works

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

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

q) Shared Funds

Shared funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

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

s) 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 initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

t) 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.

u) Budget Figures

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

v) 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 2025

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	2,649,541	2,591,031	2,710,361
Teachers' Salaries Grants	5,929,486	5,139,994	5,559,818
Ka Ora, Ka Ako - Healthy School Lunches Programme	565,826	-	851,524
Other Government Grants	204,671	228,496	207,348
	<u>9,349,524</u>	<u>7,959,521</u>	<u>9,329,051</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	6,425	18,000	10,906
Fees for Extra Curricular Activities	99,168	47,250	123,780
Trading	1,124	1,000	290
Other Revenue	57,249	48,088	71,415
	<u>163,966</u>	<u>114,338</u>	<u>206,391</u>
Expense			
Extra Curricular Activities Costs	121,083	87,000	145,990
Trading	240	500	1,150
Other Locally Raised Funds Expenditure	4,913	5,500	4,860
	<u>126,236</u>	<u>93,000</u>	<u>152,000</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>37,730</u>	<u>21,338</u>	<u>54,391</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	327,863	336,665	379,631
Information and Communication Technology	72,960	70,000	66,462
Employee Benefits - Salaries	6,574,395	5,891,336	6,256,668
Staff Development	12,364	23,500	10,868
Depreciation	347,311	403,000	352,755
Other Learning Resources	37,892	33,000	27,283
	<u>7,372,785</u>	<u>6,757,501</u>	<u>7,093,667</u>

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	15,443	9,840	14,080
Board Fees and Expenses	23,614	19,440	11,478
Operating Leases	369	552	628
Other Administration Expenses	115,474	74,446	104,443
Employee Benefits - Salaries	509,767	548,594	565,763
Insurance	15,045	16,000	14,689
Service Providers, Contractors and Consultancy	9,300	9,900	4,650
Ka Ora, Ka Ako - Healthy School Lunches Programme	546,696	-	851,524
	1,235,708	678,772	1,567,255

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	152,146	152,931	147,689
Cyclical Maintenance	48,789	50,000	14,406
Heat, Light and Water	100,203	93,853	94,070
Repairs and Maintenance	150,929	110,680	134,644
Use of Land and Buildings	1,439,113	972,921	1,297,228
Employee Benefits - Salaries	97,613	101,879	105,108
Other Property Expenses	109,013	91,300	100,710
	2,097,806	1,573,564	1,893,855

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

7. Other Expense

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Amortisation of Equitable Lease	6,588	6,588	6,588
	6,588	6,588	6,588

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	782,228	612,936	590,779
Short-term Bank Deposits	-	1,600,000	1,526,181
Cash and cash equivalents for Statement of Cash Flows	<u>782,228</u>	<u>2,212,936</u>	<u>2,116,960</u>

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

Of the \$782,228 Cash and Cash Equivalents \$81,544 is subject to restrictions for the following reasons:

- \$81,545 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 15.

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	16,974	25,000	20,544
Receivables from the Ministry of Education	4,557	4,558	4,240
Interest Receivable	11,070	21,000	20,002
Teacher Salaries Grant Receivable	547,650	529,792	529,791
	<u>580,251</u>	<u>580,350</u>	<u>574,577</u>
Receivables from Exchange Transactions	28,044	46,000	40,546
Receivables from Non-Exchange Transactions	552,207	534,350	534,031
	<u>580,251</u>	<u>580,350</u>	<u>574,577</u>

10. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	7,364	7,000	6,495
	<u>7,364</u>	<u>7,000</u>	<u>6,495</u>

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

11. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	2,702,463	1,200,000	1,200,000
Total Investments	2,702,463	1,200,000	1,200,000

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Furniture and Equipment	318,894	139,452	-	-	(93,179)	365,167
Information and Communication Technology	434,707	137,528	(138)	-	(194,831)	377,266
Motor Vehicles	4,367	-	-	-	(4,367)	-
Textbooks	15,861	5,910	-	-	(6,379)	15,392
Leased Assets	102,034	43,383	-	-	(42,875)	102,542
Library Resources	42,252	7,158	(3,970)	-	(5,680)	39,760
	918,115	333,431	(4,108)	-	(347,311)	900,127

The net carrying value of furniture and equipment held under a finance lease is \$102,542 (2024: \$102,034)

Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Furniture and Equipment	2,309,216	(1,944,050)	365,166	2,217,454	(1,898,560)	318,894
Information and Communication Technology	1,782,169	(1,404,903)	377,266	2,068,829	(1,634,122)	434,707
Motor Vehicles	47,472	(47,472)	-	47,472	(43,105)	4,367
Textbooks	69,768	(54,377)	15,391	79,024	(63,163)	15,861
Leased Assets	179,989	(77,446)	102,543	166,558	(64,524)	102,034
Library Resources	114,912	(75,152)	39,760	118,928	(76,676)	42,252
	4,503,526	(3,603,400)	900,126	4,698,265	(3,780,150)	918,115

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

13. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	16,910	50,000	48,887
Accruals	52,016	112,490	112,244
Employee Entitlements - Salaries	532,273	610,818	610,818
Employee Entitlements - Leave Accrual	40,499	32,161	32,161
	<u>641,698</u>	<u>805,469</u>	<u>804,110</u>
Payables for Exchange Transactions	641,698	805,469	804,110
	<u>641,698</u>	<u>805,469</u>	<u>804,110</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.

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
The major capital works assets included in the equitable leasehold interest are:			
Asset A - Art Room Upgrade	92,805	92,805	97,024
Asset B: Canopy Shade Structure	23,688	23,688	26,057
	<u>116,493</u>	<u>116,493</u>	<u>123,081</u>

15. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	73,716	51,000	50,113
Other revenue in Advance	7,828	45,000	4,500
	<u>81,544</u>	<u>96,000</u>	<u>54,613</u>

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

16. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	263,451	204,523	289,186
Increase/(decrease) to the Provision During the Year	48,789	39,572	50,000
Use of the Provision During the Year	(105,723)	-	(40,141)
Other Adjustments			(35,594)
Provision at the End of the Year	<u>206,517</u>	<u>244,095</u>	<u>263,451</u>
Cyclical Maintenance - Current	27,013	9,892	114,700
Cyclical Maintenance - Non current	179,504	234,203	148,751
	<u>206,517</u>	<u>244,095</u>	<u>263,451</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan.

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:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	45,795	-	39,803
Later than One Year	71,926	-	76,740
Future Finance Charges	(12,782)	-	(14,722)
	<u>104,939</u>	<u>-</u>	<u>101,821</u>
Represented by			
Finance lease liability - Current	38,513	38,537	32,502
Finance lease liability - Non current	66,426	63,643	69,319
	<u>104,939</u>	<u>102,180</u>	<u>101,821</u>

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

18. Funds Held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	105,590	26,654	26,654
Funds Held in Trust on Behalf of Third Parties - Non-current	-	69,432	69,432
	105,590	96,086	96,086

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 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 [or vice versa]. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$903,518 (2024: \$748,886). 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 \$105,590, (2024: \$96,086).

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

20. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	3,530	3,415
<i>Leadership Team</i> Remuneration Full-time equivalent members	1,111,754 8.5	1,221,188 9
Total key management personnel remuneration	1,115,284	1,224,603

There are 11 members of the Board excluding the Principal. The Board had held six full meetings of the Board in the year. The Board also has Finance 6 members and Property 6 members that meet bi-monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
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 \$000	2025 FTE Number	2024 FTE Number
100 - 110	15	7
110 - 120	9	10
120 - 130	9	7
130 - 140	3	3
	36	27

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 2025

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:

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

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

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

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board has not entered into contractual agreements for capital contracts. (2024: nil)

(b) Operating Commitments

As at 31 December 2025, the Board has entered into the following contract:

(a) operating lease of a EFTPOS Machine;

	2025 Actual \$	2024 Actual \$
No later than One Year	538	538
Later than One Year and No Later than Five Years	538	538
Later than Five Years	538	538
	1,614	1,614

The total lease payments incurred during the period were \$538 (2024: \$538).

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2025

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	782,228	2,212,936	2,116,960
Receivables	580,251	580,350	574,577
Investments - Term Deposits	2,702,463	1,200,000	1,200,000
Total financial assets measured at amortised cost	<u>4,064,942</u>	<u>3,993,286</u>	<u>3,891,537</u>

Financial liabilities measured at amortised cost

Payables	641,698	805,469	804,110
Finance Leases	104,939	102,180	101,821
Total financial liabilities measured at amortised cost	<u>746,637</u>	<u>907,649</u>	<u>905,931</u>

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'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of McAuley High School (the School). The Auditor-General has appointed me, Mark Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 27th May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Responsibility, Statement of Variance (including an Evaluation of the School's Students' Progress and Achievements), a Statement of Compliance with Employment Policy, & a Statement of Kiwisport funding and Members of the Board.

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

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

Independence

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

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

A handwritten signature in black ink, appearing to read 'Mark Fraser'.

Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Kiwisport Funding

In 2025, the school received \$22,102 via Kiwisport, a government initiative designed to bolster youth participation in organized sports. These funds were strategically allocated across a broad spectrum of activities, programs, and competitions, successfully driving an uptick in student engagement.

While we celebrate these achievements, the school remains committed to further increasing participation levels and continues to direct all available resources toward this objective. Key highlights included strong representation in sports such as rugby league, netball, golf, and Ki-o-rahi. Funding was primarily utilised to offset costs for professional coaching, registration fees, and student transport—particularly for events occurring during the school week.



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



0090 McAuley High School

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

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>McAuley High School implements a comprehensive health and safety (H&S) program that is consistently communicated to all staff members. Each staff member shares responsibility for maintaining a safe environment and has the ability to contribute to a live hazard register to report areas needing repair or any concerns. These issues are addressed promptly to ensure a safe workplace.</i></p> <p><i>In addition to health and safety, staff well-being is a top priority. Workloads are routinely monitored and adjusted as necessary to promote a balanced work-life environment. Onsite nurses and counsellors are available to provide support and advice whenever needed. Furthermore, an Employee Assistance Program (EAP) is accessible to all staff, and outside counsellors are brought in as required to offer additional support in times of crisis.</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 Maori, - The employment requirements of Maori, and 	<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>

– Greater involvement of Maori in the Education service?	
How have you enhanced the abilities of individual employees?	<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>
How are you recognising the employment requirements of women?	<i>As a good employer, we strive to recognise the employment needs of all staff, regardless of gender.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>As a good employer, we strive to recognise the employment requirements of our diverse staff.</i>

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
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?	✓	

McAuley High School

2025 Statement of Variance: progress against targets.

20 March 2026

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</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>nil</p>	<p>Handout prepared for new staff to read.</p>
<p>Action 3</p> <p>Prefect Last Word linked to the Mercy value of Whakarangatira</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. Shared on social media</p>	<p>Staff and Student comment is positive</p> <p>Every prefect delivered a targeted motivational speech.</p>	<p>nil</p>	<p>To continue</p>
<p>Action 4</p> <p>Prayer is said at the start and end of the day.</p>	<p>Students leave at the end of the day having recentred themselves</p>	<p>In any classroom visited at the start or end of the day, Prayer is heard</p>	<p>School prayer on bookmarks were given out, Jubilee of Hope Prayer cards given out.</p>	<p>To ensure there are prayer books in every classroom</p>
<p>Action 5</p>	<p>Invitation to the Year 9 Mass in Week 1, Prefect's parents to</p>	<p>Our parent community was represented at Masses</p>	<p>No parents invited to Mercy Day due to hosting</p>	<p>In 2026 Special character parents @ Mercy Day Masses</p>

<p>Parents welcomed to attend a school Mass</p>	<p>Dedication and Thanksgiving Masses, Year 13 parents to Year 13 Leavers Mass</p>		<p>a combined schools Mass to celebrate 175 yrs</p>	
<p>Action 6 Staff Day to Rangariri Paa that links Whakarangatira with educating young Mercy women on Tainui land</p>	<p>This did not occur due to a Tangi at the Paa taking precedence</p>		<p>Beyond our control.</p>	<p>We will revisit this when our school value of the year can be reflected easily in the day.</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 another increase for 2025 in internal credits achieved, level 2 lifted by 3% and Level 3 by 21%</p>	<p>Evidence from official NZQA data</p>	<p>This programme is proving to be very successful, and numbers are now limited to 100 students each night.</p>	<p>We will continue with the program, having just had funding confirmed for 2026/27</p> <p>We are probably at our peak for average number of credits,</p>

				level 2 is 78.9 credits, level 3 is 75.3credits
<p>Action 2</p> <p>Schoolwide focus on Literacy and Numeracy</p>	<p>Weekly PLD for staff, year 2 of the PLD program.</p> <p>Level 1 literacy 96%</p> <p>Level 1 numeracy 84%</p>	<p>Many resources have been created for across department use.</p> <p>Level 1 literacy and numeracy rates have improved since the beginning of the PLD</p>		<p>This will remain an area of PD that we revisit each term</p>
<p>Action 3</p> <p>Students are entered for a minimum of 35 external credits in Years 12</p>	<p>This did not occur, more like 20 external credits</p>	<p>36% of students had 35+ external entries</p>	<p>This was too aspirational, at 20 External credits, 86% of students have 20 external credits</p>	<p>Target will be 20 Credits</p>
<p>Action 4</p> <p>80% of Year 13 students are entered for a minimum 20 external credits</p>	<p>86% of Year 13 met this target</p>	<p>From NZQA entry data</p>	<p>This is a satisfactory outcome</p>	<p>To continue the targets</p>

<p>Action 5</p> <p>All Year 13 students are entered in a minimum of three University approved subjects</p>	<p>100% students met this target</p>	<p>From NZQA entry data</p>		<p>To continue the targets</p>
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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 our minority communities</p>	<p>Polyfest: Niuean, Tokelauan, and Kapa Haka groups performed</p>	<p>There were 5 performances at Polyfest</p> <p>Cultural assemblies occurred</p>	<p>nil</p>	<p>Assyrian & Filipino groups for 2026 to have language week or assembly slot.</p>

	<p>Indian and Filipina groups offered but did not get off the ground.</p> <p>Language week (inc: Assemblies) for Niuean, Cook Island, Matariki, Samoan, Tongan</p>			<p>Wednesday Liturgy: Prayer of the faithful, welcome, songs can be implemented.</p>
<p>Action 2</p> <p>Parent Hui for our minority groups</p>	<p>Maori Parents met for a hui</p>	<p>Occurred</p>	<p>We were unable to get other McAuley minority cultures in for a meeting.</p>	<p>Whanau meetings with students and parents to determine how they would like their cultures to be displayed at McAuley.</p>
<p>Action 3</p> <p>Mindfulness Mondays Prefect address</p>	<p>Prefects addressed 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>nil</p>	<p>We will not continue this initiative, but wait for school leaders to come up with their own initiative</p>
<p>Action 4</p> <p>Year 9 Picnic</p>	<p>This was the last event of the year 9 orientation</p>	<p>Over 30 families attended</p>	<p>We were satisfied with numbers for our first attempt at this</p>	<p>Will continue in 2026</p>

<p>Action 5</p> <p>Tuturu to create anti-bullying programme after surveying Year 11 cohort regarding bullying and negative social behaviour to create a program</p>	<p>Students were supported through targeted external programmes - Mana Ola, and Art Wellness Project with Fonua Ola.</p>	<p>Improvement in aggressive school culture aspect of Wellbeing@School survey.</p>	<p>All aspects of the wellbeing in school survey improved, and aggressive behaviour is no longer an outlier</p>	<p>Will continue in 2026, with development of student mentorship programme - Tuākana-Teina to partake in MY STORY Internship Programme for leadership. Junior students requiring extra support will take part at the end of the year.</p>
<p>Action 6</p> <p>Year 9 Digital citizenship</p>	<p>Digital citizenship activities were completed in junior health lessons and were included in Form Time Activities.</p>	<p>Occurred</p>		<p>Will continue in 2026, with a broader program offered as part of Media as well</p>
<p>Action 7</p> <p>Prefect hikoi to Northland</p>	<p>All prefects were on the hikoi and reported having an amazing experience</p>	<p>Students experienced a cultural and spiritual journey through Northland and relevant Catholic and Maori sites</p>	<p>nil</p>	<p>Will try to source funding for a 2026 Prefect hikoi</p>