KATIKATI COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	117
Principal:	Louise Buckley
School Address:	Beach Road
School Postal Address:	Beach Road, Katikati, 3129
School Phone:	07 549 0434
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Accountant / Service Provider:	Education Services. Dedicated to your school

KATIKATI COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Katikati College

Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

Bobbette Tanner
Full Name of Presiding Member

Signature of Presiding Member

30/5/25
Date:

Louise Buckley
Full Name of Principal

Signature of Principal

30/5/2025
Date:

Katikati College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	9,836,286	8,590,097	9,768,096
Locally Raised Funds	3	867,974	459,621	777,145
Interest		42,669	48,000	43,848
Gain on Sale of Property, Plant and Equipment		531	-	-
Other Revenue		3,930	-	1,678
Total Revenue		10,751,390	9,097,718	10,590,767
Expense				
Locally Raised Funds	3	499,741	313,822	359,367
Learning Resources	4	7,546,529	6,732,625	7,521,382
Administration	5	565,254	568,070	527,105
Interest		3,870	3,000	3,554
Property	6	2,350,903	1,776,375	2,001,576
Loss on Disposal of Property, Plant and Equipment		-	-	1,169
Total Expense		10,966,297	9,393,892	10,414,153
Net Surplus / (Deficit) for the year		(214,907)	(296,174)	176,614
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(214,907)	(296,174)	176,614

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

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Katikati College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		2,141,022	1,974,944	1,964,408
Total comprehensive revenue and expense for the year		(214,907)	(296,174)	176,614
Contributions from the Ministry of Education - SNUP		91,726	-	-
Contributions from the Ministry of Education - Furniture and Equipment Grant		108,395	-	-
Equity at 31 December		2,126,236	1,678,770	2,141,022
Accumulated comprehensive revenue and expense		2,126,236	1,678,770	2,141,022
Equity at 31 December		2,126,236	1,678,770	2,141,022

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.

Katikati College

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	848,046	517,632	1,208,056
Accounts Receivable	8	547,553	466,120	490,946
GST Receivable		59,814	36,825	55,948
Prepayments		85,703	50,644	60,197
Inventories	9	1,760	3,233	1,988
Investments	10	203,100	50,000	50,000
Funds Receivable for Capital Works Projects	17	84,361	-	51,017
Katikati Transport Group		57,612	16,800	69,745
		1,887,949	1,141,254	1,987,897
Current Liabilities				
Accounts Payable	12	647,945	519,086	582,313
Revenue Received in Advance	13	150,163	77,508	157,929
Provision for Cyclical Maintenance	14	166,493	65,411	40,030
Finance Lease Liability	15	31,629	42,733	41,498
Funds held in Trust	16	171,173	-	123,435
Funds held for Capital Works Projects	17	49,058	-	42,171
Funds held on behalf of Katikati Transport Group Cluster	18	102,001	33,504	124,546
		1,318,462	738,242	1,111,922
Working Capital Surplus/(Deficit)		569,487	403,012	875,975
Non-current Assets				
Property, Plant and Equipment	11	1,754,767	1,511,894	1,540,409
		1,754,767	1,511,894	1,540,409
Non-current Liabilities				
Provision for Cyclical Maintenance	14	157,362	187,131	250,203
Finance Lease Liability	15	40,656	49,005	25,159
		198,018	236,136	275,362
Net Assets		2,126,236	1,678,770	2,141,022
Equity		2,126,236	1,678,770	2,141,022

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

Katikati College
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		2,893,451	2,440,022	2,538,359
Locally Raised Funds		469,934	(23,752)	993,309
International Students		223,918	229,000	94,401
Goods and Services Tax (net)		(3,866)	-	(19,123)
Payments to Employees		(2,056,977)	(1,732,312)	(1,562,745)
Payments to Suppliers		(1,555,334)	(883,553)	(1,575,910)
Interest Paid		(6,347)	(3,000)	(3,554)
Interest Received		42,875	-	43,848
Net cash from/(to) Operating Activities		7,654	26,405	508,585
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(341,531)	(159,540)	(184,218)
Purchase of Investments		(203,100)	-	-
Proceeds from Sale of Investments		50,000	-	-
Net cash from/(to) Investing Activities		(494,631)	(159,540)	(184,218)
Cash flows from Financing Activities				
Furniture and Equipment Grant		108,395	-	-
Finance Lease Payments		(29,277)	(56,854)	(42,138)
Funds Administered on Behalf of Other Parties		47,849	-	218,206
Net cash from/(to) Financing Activities		126,967	(56,854)	176,068
Net increase/(decrease) in cash and cash equivalents		(360,010)	(189,989)	500,435
Cash and cash equivalents at the beginning of the year	7	1,208,056	707,621	707,621
Cash and cash equivalents at the end of the year	7	848,046	517,632	1,208,056

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.

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23b.

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

c) Revenue Recognition

Government Grants
The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

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

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

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

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

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

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

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

h) Inventories
Inventories are consumable items held for sale and comprised of Canteen and Stationery and Uniform. 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 Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.
Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

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

Depreciation
Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	40 years
Furniture and Equipment	3-10 years
Information and Communication Technology	2-5 years
Textbooks	2-4 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

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. The valuation is based on a comparison to recent market transactions.

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

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

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

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

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

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

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

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

o) Funds Held in Trust
Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

p) 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.

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

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

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

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

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

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

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

u) 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.

v) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	2,512,623	2,443,843	2,685,944
Teachers' Salaries Grants	5,438,867	4,917,408	5,595,104
Use of Land and Buildings Grants	1,720,149	1,134,251	1,378,922
Transport Network Disbursement	50,652	35,000	52,945
Other Government Grants	113,995	59,595	55,181
	9,836,286	8,590,097	9,768,096

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	13,235	15,000	15,792
Curriculum related Activities - Purchase of goods and servic	186,723	-	160,746
Fees for Extra Curricular Activities	118,216	-	127,697
Trading	109,585	80,000	106,090
Fundraising and Community Grants	99,363	55,000	128,925
Other Revenue	117,404	80,621	143,494
International Student Fees	223,448	229,000	94,401
	867,974	459,621	777,145
Expense			
Extra Curricular Activities Costs	118,458	8,000	138,912
Trading	128,693	95,834	129,168
Fundraising and Community Grant Costs	32,232	-	31,218
Other Locally Raised Funds Expenditure	7,204	4,000	5,558
International Student - Employee Benefits - Salaries	130,415	131,638	21,551
International Student - Other Expenses	82,739	74,350	32,960
	499,741	313,822	359,367
Surplus for the year Locally Raised Funds	368,233	145,799	417,778

During the year the School hosted 9 International students (2023:4)

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	559,697	419,733	676,109
Employee Benefits - Salaries	6,576,716	5,952,268	6,489,476
Staff Development	15,344	20,000	20,309
Depreciation	272,137	225,764	254,413
Information And Communication Technology	122,635	114,860	81,075
	7,546,529	6,732,625	7,521,382

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	13,782	9,000	8,579
Board Fees and Expenses	5,224	5,960	4,554
Operating Leases	19,305	24,000	10,101
Legal Fees	4,514	5,000	23,518
Other Administration Expenses	89,633	88,100	74,022
Employee Benefits - Salaries	359,578	366,510	349,971
Insurance	35,538	30,000	20,015
Service Providers, Contractors and Consultancy	37,680	39,500	36,345
	565,254	568,070	527,105

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cyclical Maintenance	62,136	42,012	80,441
Heat, Light and Water	145,164	125,000	137,511
Rates	28,741	30,000	25,728
Repairs and Maintenance	93,603	74,170	66,245
Use of Land and Buildings	1,720,149	1,134,251	1,378,922
Employee Benefits - Salaries	251,689	330,942	268,527
Other Property Expenses	49,421	40,000	44,202
	2,350,903	1,776,375	2,001,576

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

7. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	848,046	517,632	1,208,056
Cash and cash equivalents for Statement of Cash Flows	848,046	517,632	1,208,056

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

Of the $848,046 Cash and Cash Equivalents, $49,058 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $848,046 Cash and Cash Equivalents, $150,163 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	184	36,877	2,311
Receivables from the Ministry of Education	4,362	-	35,834
Interest Receivable	3,011	-	-
Teacher Salaries Grant Receivable	539,996	429,243	452,801
	547,553	466,120	490,946
Receivables from Exchange Transactions	3,195	36,877	38,145
Receivables from Non-Exchange Transactions	544,358	429,243	452,801
	547,553	466,120	490,946

9. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Stationery	-	3,233	1,988
Canteen	1,760	-	-
	1,760	3,233	1,988

10. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	203,100	50,000	50,000
Total Investments	203,100	50,000	50,000

11. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	806,092	85,278	-	-	(35,828)	**855,542**
Furniture and Equipment	491,906	165,706	-	-	(124,470)	**533,142**
Information and Communication Technology	153,519	176,265	-	-	(70,363)	**259,421**
Textbooks	4,521	-	-	-	(1,434)	**3,087**
Leased Assets	51,551	52,707	-	-	(34,261)	**69,997**
Library Resources	32,820	6,539	-	-	(5,781)	**33,578**
	1,540,409	486,495	-	-	(272,137)	**1,754,767**

The net carrying value of equipment held under a finance lease is $69,997 (2023: $51,551)

Restrictions

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

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Building Improvements	1,523,747	(668,205)	**855,542**	1,438,470	(632,378)	**806,092**
Furniture and Equipment	2,448,361	(1,915,219)	**533,142**	2,282,654	(1,790,748)	**491,906**
Information and Communication Technology	1,968,614	(1,709,193)	**259,421**	1,792,349	(1,638,830)	**153,519**
Textbooks	219,744	(216,657)	**3,087**	219,744	(215,223)	**4,521**
Leased Assets	123,055	(53,058)	**69,997**	112,311	(60,760)	**51,551**
Library Resources	141,230	(107,652)	**33,578**	134,691	(101,871)	**32,820**
	6,424,751	(4,669,984)	**1,754,767**	5,980,219	(4,439,810)	**1,540,409**

12. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	47,526	34,809	42,837
Accruals	13,600	8,257	41,267
Employee Entitlements - Salaries	539,996	429,243	452,801
Employee Entitlements - Leave Accrual	46,823	46,777	45,408
	647,945	519,086	582,313
Payables for Exchange Transactions	647,945	519,086	582,313
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	647,945	519,086	582,313

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance MOE	1,871	-	13,962
Revenue Received In Advance	21,832	77,508	17,977
Intl Students Revenue In Advance	126,460	-	125,990
	150,163	77,508	157,929

14. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	290,233	210,530	240,261
Increase to the Provision During the Year	55,109	42,012	42,280
Use of the Provision During the Year	(28,514)	-	(30,469)
Other Adjustments	7,027	-	38,161
Provision at the End of the Year	323,855	252,542	290,233
Cyclical Maintenance - Current	166,493	65,411	40,030
Cyclical Maintenance - Non current	157,362	187,131	250,203
	323,855	252,542	290,233

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
No Later than One Year	36,012	42,733	43,342
Later than One Year and no Later than Five Years	44,504	49,005	26,080
Future Finance Charges	(8,231)	-	(2,765)
	72,285	91,738	66,657
Represented by			
Finance lease liability - Current	31,629	42,733	41,498
Finance lease liability - Non current	40,656	49,005	25,159
	72,285	91,738	66,657

16. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	171,173	-	123,435
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	171,173	-	123,435

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
C, Q, F, J: Roofing repairs and replacements	222989	-	28,500	(13,365)	-	15,135
SIP - Hall,Admin & SickBay Refurbishment	222999	(51,017)	-	(18,430)	-	(69,447)
B,H,Q Toilet upgrades	222991	41,815	(41,815)	-	-	-
Action Centre	222994	356	(2,054)	-	1,698	-
Floor Covering Project	245429	-	41,052	(41,052)	-	-
Wharenui Water Damage	248079	-	69,584	(59,311)	-	10,273
Action Centre Floor Surfaces	222995	-	63,423	(63,423)	-	-
Project Learning Centre		-	-	(14,914)	-	(14,914)
B Block Flooring/Wall Linings	251728	-	43,650	(20,000)	-	23,650
Totals		(8,846)	202,340	(230,495)	1,698	(35,303)

Represented by:

Funds Held on Behalf of the Ministry of Education	49,058
Funds Receivable from the Ministry of Education	(84,361)

2023	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Technology Block Part2	222997	(9,199)	17,341	(8,142)	-	-
SIP - Hall,Admin & SickBay Refurbishment	222999	(48,356)	-	(2,661)	-	(51,017)
B,H,Q Toilet upgrades	222991	41,815	-	-	-	41,815
Action Centre	222994	3,165	-	(2,809)	-	356
Totals		(12,575)	17,341	(13,612)	-	(8,846)

Represented by:

Funds Held on Behalf of the Ministry of Education	42,171
Funds Receivable from the Ministry of Education	(51,017)

18. Funds held on behalf of Katikati Transport Group Cluster

Katikati College is the lead school funded by the Minsitry of Education to provide Transport services to its cluster of schools.

	2024 Actual $	2024 Budget $	2023 Actual $
Funds Held at Beginning of the Year	124,545	33,504	30,000
Funds Received from Cluster Members			
Funds Received from MOE	771,722	-	738,757
Total funds received	896,267	33,504	768,757
Funds Spent on Behalf of the Cluster	794,266	-	644,211
Funds remaining	102,001	33,504	124,546
Funds Held at Year End	102,001	33,504	124,546

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 conditions 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.

20. Remuneration

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	3,265	3,530
Leadership Team		
Remuneration	583,561	583,980
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	586,826	587,510

There are 9 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (3 members) committees that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1
The total value of remuneration paid or payable to the Principal was in the following bands:

Salaries and Other Short-term Employee Benefits:	2024 Actual $000	2023 Actual $000
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	11.00	11.00
110 - 120	12.00	11.00
120 - 130	1.00	2.00
130 - 140	3.00	2.00
	27.00	26.00

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

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 Actual	2023 Actual
Total	$0	$0
Number of People	0	0

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 liability regarding this funding wash-up, which is expected to be settled in July 2025.

23. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of $387,892 (2023: $-433,340) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	$
C, Q, F, J: Roofing repairs and replacements	341,314
Wharenui Water Damage	46,578
Total	**387,892**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

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	848,046	517,632	1,208,056
Receivables	547,553	466,120	490,946
Investments - Term Deposits	203,100	50,000	50,000
Total financial assets measured at amortised cost	1,598,699	1,033,752	1,749,002

Financial liabilities measured at amortised cost

Payables	647,945	519,086	582,313
Finance Leases	72,285	91,738	66,657
Total financial liabilities measured at amortised cost	720,230	610,824	648,970

25. Events After Balance Date

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

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

SILKS AUDIT Chartered Accountants

CHARTERED ACCOUNTANTS AUSTRALIA + NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KATIKATI COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED *31 DECEMBER 2024*

The Auditor-General is the auditor of Katikati College(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 22, 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 30 May 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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

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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.

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- 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, 27 to 34, 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.

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

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

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Katikati College

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Bobbette Tanner	Presiding Member	Elected	Sep 2025
Louise Buckley	Principal	ex Officio	Sep 2025
Dave Freeman	Parent Representative	Elected	Feb 2024
Valarie Uilou	Parent Representative	Elected	Sep 2025
Jenner Ballinger-Judd	Parent Representative	Elected	Sep 2025
Victoria Denyer	Parent Representative	Elected	Sep 2025
Colleen Fleming	Parent Representative	Co-opted	Sep 2025
Lisa Corbett	Staff Representative	Elected	Sep 2025
Reid O'Connell	Student Representative	Elected	Sep 2024
Katana Te Ngaio	Student Representative	Elected	Sep 2025
Shaan Kingi	Other	Co-opted	Feb 2024
Jesse Samuels	Other	Co-opted	Sep 2025
Reon Tuanau	Other	Co-opted	Sep 2025

Katikati College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of $17,318 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Katikati College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Statement of variance: progress against targets 2024

Strategic Goal 1: Our Students – students who are resilient

Annual Target: **Equitable educational outcomes are experienced by all students**

Actions	What did we achieve?	Evidence
Action 1 **Faculty goals are focussed on ensuring equity and excellent educational outcomes for all learners**	Asking the question at mid-year reviews - where are the examples of acceleration? Where is disparity being reduced? Feedback from 2024 Faculty Reviews - acceleration and reducing disparity.pdf Financial support provided for students to reduce barriers to attendance and learning - providing stationery, uniforms, curriculum expenses, access to sports and camps	IT access is available to all - devices provided to Year 9 - 13 students Assistive Technology available to all students through the use of Google ReadWrite Curriculum changes Teaching and Learning Cycles created and applied in faculties Teaching & Learning Cycle incl Technology & Science .pdf Subscriptions paid by school for students - Mathletics, Education Perfect, StileApp, Writer's Toolbox

Action 2 **Academic tracking of NCEA data informs teaching practice and interventions for specific students**	NCEA data overview (presented to staff at the start of 2025) NCEA DATA FROM 2024.pdf KKC NATIONAL Level 1 59.8% 44.9% Level 2 78.7% 72.7% Level 3 65.9% 68.2% UE 35.4 48.2 Specific interventions put in place - cultural camp attendance for 4 students who whakapapa Māori Tama Tū Te Ara Takatū Unit standards in Sport & Rec provided for students involved in coaching and high-performance sport	CAA tracking and support - guiding documents produced by the Mathematics and Language and Literacy Faculty that were shared with ākonga and Whānau Katikati College CAA-Only Literacy and Numeracy Handbook.pdf 65 credit programme run in conjunction with Ahipara Collective Programmes taken through Te Kura with the support of staff at Te Ara Takatū
Action 3 **Monitoring of PAT data and how it informs next steps**	Use of PAT data - includes data analysis Year 7 - 10 Curriculum Data Review 2024.pdf Class meetings	PAT Information Home and support conversations with whānau Year 9 & 10 PAT info booklet for whānau.pdf PATs letter home year 7-10.docx.pdf Data Reports

	Deliberate acts of teaching	How PAT data is used in Teaching and Learning for deliberate acts of teaching - used to guide Tuakana / Teina groups; used to guide further investigation and Learning Support Referrals; Example of how PAT data is used.pdf Year 7 & 8 - documents and resources shared with whānau Parent Teacher Conference.pdf Y9 & 10 - guiding documents produced by the Mathematics and Language and Literacy Faculty that were shared with ākonga and Whānau explaining PAT and sharing information and resources for at home learning Year 9 & 10 PAT info booklet for whānau.pdf Whānau / Teacher Hui Y7 & 8 - class teacher hui at start of year for information sharing Y9 & 10 - subject and Pathway teacher hui at start of year as information sharing and to inform initial teacher practice and planning

Reasons for any differences (variances) between the target and the outcomes

Impact of CAA and literacy and numeracy requirements on Level 1 data

See analysis of PAT and NCEA data

Planning for next year – where to next?

Literacy and numeracy plans to address inequities in the data are as follows:

- Share information with whānau on activities ākonga can complete outside of class
- Share PAT data and next steps in learning
- Use PAT data to identify which ākonga may need additional support
- Targeted ākonga to be enrolled in Te Kura literacy and numeracy through Activity Centre coding - would need to work on learning 1 day a week
- Need more deliberate acts of teaching numeracy and literacy skills
- Investigate accessing literacy and numeracy courses through Education Perfect
- Wananga for targeted ākonga 3 days before CAA - intensive learning, off timetable, kai provided, focus on a positive approach and creating a feeling of success
- Use the numeracy tool that has been developed in mathematics, share with all year 10 ākonga; ākonga to be encouraged to access during form time
- A staff member to be allocated extra time to go through literacy CAA and identify key skills that need to be developed; activities developed that can be used across Year 10; allocate times for when and how these activities will be delivered

Year 7 & 8 staff involved in ALL and AliM project and implementation of the new mathematics curriculum at Years 7 & 8
Teaching and learning cycle being implemented across all learning areas
Annual goal: Effective pedagogy in every classroom
Further development and implementation of effective teaching profile at Katikati College

Evaluation and analysis of the school's students' progress and achievement

- *Level 1: 60.7%* *National Data: 45.3%* *School Equity Band: 55.9%*
- *Level 2: 78.7%* *National Data: 73.0%* *School Equity Band: 78.2%*
- *Level 3: 65.9%* *National Data: 68.7%* *School Equity Band: 71.8%*
- *U.E.: 37.8%* *National Data: 49.0%* *School Equity Band: 48.7%*
- Levels 1 and 2 are above the national data and equity band (this is the new decile system). Level 3 is below both the national and equity band.
- Nationally, Level 1 has dropped significantly this year.
- Male achievement is higher than national averages at all levels.
- Female achievement is higher than national averages at all levels, significantly at Level 1.
- Ian Nicholson and Senior Deans have collated a list of students who we are currently working with to provide further opportunities for them to achieve before results are finalised in March.
- There is an evident disparity in the achievement of Māori and Pasifika learners.
- Evidence of the impact of the new Common Assessment Activity for literacy and numeracy is evident in the Level 1 results.
    - Literacy at Year 11 is 82.9%; historically, the data has been 90% and above.
    - Numeracy in Year 11 is 76.9%; historically, the data has been 90% and above.

How we have given effect to Te Tiriti o Waitangi

Katikati College recognises its responsibilities in relation to Te Tiriti o Waitangi and, because of its particular geographical location, observes Ngāi Te Rangi and Ngāti Ranginui iwi - acknowledging and fostering partnerships with iwi and hapū, as stated in the Board's Te Tiriti o Waitangi policy.

Pou Arahi is a governance group that was set up to provide a platform where nominees from local marae and hapū, School Board, Principal, and Tari Māori discuss governance and strategic planning of the school.

The College is committed to ensuring that Māori students enjoy and achieve success as Māori. This commitment underpins our school planning and directions.

Culturally responsive and relational pedagogies underpin teaching and learning practices at Katikati College. All students and staff will be expected to develop an understanding and appreciation of Te Ao Māori, Tikanga and Te Reo Māori.