

CHRIST THE KING CATHOLIC SCHOOL (OWAIRAKA)

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

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Principal:	William Hadnett
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Accountant / Service Provider:



CHRIST THE KING CATHOLIC SCHOOL (OWAIRAKA)

Annual Financial Statements - For the year ended 31 December 2024

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Christ the King Catholic School (Owairaka)

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.

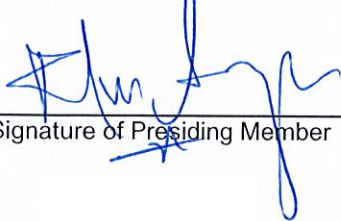
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Lisiane Nibata'ono Tonga

Full Name of Presiding Member

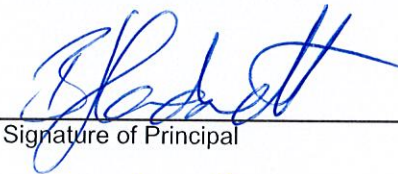


Signature of Presiding Member

Date: 30 May 2025

William Hadnett

Full Name of Principal



Signature of Principal

Date: 30 May 2025

Christ the King Catholic School (Owairaka)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,102,264	981,555	979,497
Locally Raised Funds	3	131,320	51,800	91,113
Use of Proprietor's Land and Buildings		942,704	942,704	942,704
Interest		7,964	2,500	8,527
Other Revenue		-	-	10,749
Total Revenue		2,184,252	1,978,559	2,032,590
Expense				
Locally Raised Funds	3	36,708	26,300	27,214
Learning Resources	4	1,044,435	874,659	936,771
Administration	5	121,317	105,740	108,644
Interest		692	700	894
Property	6	1,058,368	1,044,935	1,074,838
Other Expenses	7	-	-	640
Loss on Disposal of Property, Plant and Equipment		5,354	-	-
Total Expense		2,266,874	2,052,334	2,149,001
Net Surplus / (Deficit) for the year		(82,622)	(73,775)	(116,411)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(82,622)	(73,775)	(116,411)

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

Christ the King Catholic School (Owairaka)
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	2024	2024	2023
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	320,689	337,768	421,267
Total comprehensive revenue and expense for the year	(82,622)	(73,775)	(116,411)
Contributions from the Ministry of Education - Furniture and Equipment Grant	12,867	-	15,833
Equity at 31 December	250,934	263,993	320,689
Accumulated comprehensive revenue and expense	250,934	263,993	320,689
Equity at 31 December	250,934	263,993	320,689

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.

Christ the King Catholic School (Owairaka) Statement of Financial Position As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	36,787	11,336	56,673
Accounts Receivable	9	73,156	61,623	56,880
GST Receivable		6,174	7,823	3,177
Prepayments		4,149	11,416	7,075
Inventories	10	-	1,344	-
Investments	11	53,726	156,166	102,650
		<u>173,992</u>	<u>249,708</u>	<u>226,455</u>
Current Liabilities				
Accounts Payable	13	114,471	85,089	102,577
Revenue Received in Advance	14	336	720	1,962
Provision for Cyclical Maintenance	15	-	-	24,264
Finance Lease Liability	16	10,763	4,859	3,827
		<u>125,570</u>	<u>90,668</u>	<u>132,630</u>
Working Capital Surplus/(Deficit)		48,422	159,040	93,825
Non-current Assets				
Property, Plant and Equipment	12	275,190	144,267	255,312
		<u>275,190</u>	<u>144,267</u>	<u>255,312</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	56,394	38,075	22,600
Finance Lease Liability	16	16,284	1,239	5,848
		<u>72,678</u>	<u>39,314</u>	<u>28,448</u>
Net Assets		<u>250,934</u>	<u>263,993</u>	<u>320,689</u>
Equity		<u>250,934</u>	<u>263,993</u>	<u>320,689</u>

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

Christ the King Catholic School (Owairaka)
Statement of Cash Flows
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		326,178	279,177	313,347
Locally Raised Funds		126,742	51,800	103,059
Goods and Services Tax (net)		(2,997)	-	4,646
Payments to Employees		(242,737)	(185,000)	(224,800)
Payments to Suppliers		(231,427)	(211,470)	(228,670)
Interest Paid		(692)	(700)	(894)
Interest Received		8,471	2,500	8,680
Net cash from/(to) Operating Activities		(16,462)	(63,693)	(24,632)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(57,043)	-	(63,843)
Purchase of Investments		(2,726)	-	(51,000)
Proceeds from Sale of Investments		51,650	-	104,516
Net cash from/(to) Investing Activities		(8,119)	-	(10,327)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,867	-	15,833
Finance Lease Payments		(8,172)	(4,519)	(3,749)
Net cash from/(to) Financing Activities		4,695	(4,519)	12,084
Net increase/(decrease) in cash and cash equivalents		(19,886)	(68,212)	(22,875)
Cash and cash equivalents at the beginning of the year	8	56,673	79,548	79,548
Cash and cash equivalents at the end of the year	8	36,787	11,336	56,673

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.

Christ the King Catholic School (Owairaka)

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Christ the King Catholic School (Owairaka) (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 Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 16. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-20 years
Furniture and Equipment	3-15 years
Information and Communication Technology	3-5 years
Motor Vehicles	10 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.

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 Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites in a state of good order and repair.

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

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

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	350,229	281,896	316,440
Teachers' Salaries Grants	748,719	699,659	663,057
Other Government Grants	3,316	-	-
	1,102,264	981,555	979,497

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	8,587	7,500	12,722
Fees for Extra Curricular Activities	9,818	12,300	11,523
Fundraising and Community Grants	89,919	20,000	58,260
Other Revenue	10,000	-	-
After School Care	12,996	12,000	8,608
	131,320	51,800	91,113
Expense			
Extra Curricular Activities Costs	10,198	11,500	11,986
Trading	-	-	1,344
Fundraising and Community Grant Costs	10,209	-	3,565
After School Care	16,301	14,800	10,319
	36,708	26,300	27,214
<i>Surplus for the year Locally Raised Funds</i>	94,612	25,500	63,899

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	90,980	32,500	48,472
Employee Benefits - Salaries	879,328	780,659	816,449
Staff Development	13,596	10,000	15,121
Depreciation	59,399	49,000	53,624
Other Learning Resources	1,132	2,500	3,105
	1,044,435	874,659	936,771

During the year ended 31 December 2024 the Principal travelled to Melbourne, Australia at a cost of \$2,050 to attend the N4 principals Conference. The purpose of the trip was to view Hits (High Impact Teaching Strategies) programme in place in 6 different schools and see how Victorian schools use Little Learners Love Literacy programme and the benefits and limitations. Costs were funded by the Principal Coaching and Wellbeing grant.

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,879	8,300	7,970
Board Fees and Expenses	8,001	7,100	7,068
Operating Leases	106	-	281
Other Administration Expenses	25,784	18,500	25,535
Employee Benefits - Salaries	67,083	60,000	56,446
Insurance	4,804	5,000	4,279
Service Providers, Contractors and Consultancy	6,660	6,840	7,065
	121,317	105,740	108,644

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	22,915	20,000	18,468
Cyclical Maintenance	9,530	11,781	15,206
Heat, Light and Water	21,873	15,000	16,856
Repairs and Maintenance	18,754	19,000	41,130
Use of Land and Buildings	942,704	942,704	942,704
Employee Benefits - Salaries	35,338	30,000	30,953
Other Property Expenses	7,254	6,450	9,521
	1,058,368	1,044,935	1,074,838

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

7. Other Expenses

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loss on Uncollectable Accounts Receivable	-	-	640
	-	-	640

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	36,787	11,336	56,673
Cash and cash equivalents for Statement of Cash Flows	36,787	11,336	56,673

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

Of the \$36,787 Cash and Cash Equivalents, \$336 of Revenue Received in Advance is held by the school, as disclosed in note 14.

9. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	4,661	2,386	156
Receivables from the Ministry of Education	3,826	-	-
Interest Receivable	741	1,401	1,248
Teacher Salaries Grant Receivable	63,928	57,836	55,476
	<u>73,156</u>	<u>61,623</u>	<u>56,880</u>
Receivables from Exchange Transactions	5,402	3,787	1,404
Receivables from Non-Exchange Transactions	67,754	57,836	55,476
	<u>73,156</u>	<u>61,623</u>	<u>56,880</u>

10. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniforms	-	1,344	-
	<u>-</u>	<u>1,344</u>	<u>-</u>

11. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	53,726	156,166	102,650
Total Investments	<u>53,726</u>	<u>156,166</u>	<u>102,650</u>

12. Property, Plant and Equipment

2024	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	-	4,229	-	-	(99)	4,130
Furniture and Equipment	185,899	38,256	(5,354)	-	(37,020)	181,781
Information and Communication Technology	14,855	14,558	-	-	(6,723)	22,690
Motor Vehicles	37,843	-	-	-	(4,780)	33,063
Leased Assets	8,828	27,588	-	-	(9,791)	26,625
Library Resources	7,887	-	-	-	(986)	6,901
	<u>255,312</u>	<u>84,631</u>	<u>(5,354)</u>	<u>-</u>	<u>(59,399)</u>	<u>275,190</u>

The net carrying value of equipment held under a finance lease is \$26,625 (2023: \$8,828)

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	4,229	(99)	4,130	-	-	-
Furniture and Equipment	383,324	(201,543)	181,781	424,720	(238,821)	185,899
Information and Communication Technology	102,890	(80,200)	22,690	108,646	(93,791)	14,855
Motor Vehicles	47,801	(14,738)	33,063	47,801	(9,958)	37,843
Leased Assets	38,158	(11,533)	26,625	10,570	(1,742)	8,828
Library Resources	72,600	(65,699)	6,901	72,600	(64,713)	7,887
	<u>649,002</u>	<u>(373,812)</u>	<u>275,190</u>	<u>664,337</u>	<u>(409,025)</u>	<u>255,312</u>

13. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	29,813	10,587	11,688
Accruals	8,879	7,730	7,970
Banking Staffing Overuse	-	-	19,269
Employee Entitlements - Salaries	63,928	57,836	55,476
Employee Entitlements - Leave Accrual	11,851	8,936	8,174
	<u>114,471</u>	<u>85,089</u>	<u>102,577</u>
Payables for Exchange Transactions	114,471	85,089	102,577
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>114,471</u>	<u>85,089</u>	<u>102,577</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	336	-	1,962
Other Revenue In Advance	-	720	-
	<u>336</u>	<u>720</u>	<u>1,962</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	46,864	26,294	40,513
Increase to the Provision During the Year	12,378	11,781	11,661
Use of the Provision During the Year	-	-	(8,855)
Other Adjustments	(2,848)	-	3,545
Provision at the End of the Year	<u>56,394</u>	<u>38,075</u>	<u>46,864</u>
Cyclical Maintenance - Current	-	-	24,264
Cyclical Maintenance - Non current	56,394	38,075	22,600
	<u>56,394</u>	<u>38,075</u>	<u>46,864</u>

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

16. 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	11,146	4,859	4,519
Later than One Year and no Later than Five Years	16,381	1,239	6,327
Future Finance Charges	(480)	-	(1,171)
	<u>27,047</u>	<u>6,098</u>	<u>9,675</u>
Represented by			
Finance lease liability - Current	10,763	4,859	3,827
Finance lease liability - Non current	16,284	1,239	5,848
	<u>27,047</u>	<u>6,098</u>	<u>9,675</u>

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

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

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

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues and special character donations payable to the Proprietor. The amounts collected in total were \$48,702 (2023: \$42,349). 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 \$11,806 (2023: \$4,843).

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,873	3,401
<i>Leadership Team</i>		
Remuneration	253,015	244,290
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	256,888	247,691

There are 9 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	3 - 4
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	2.00	2.00
110 - 120	1.00	0.00
	<u>3.00</u>	<u>2.00</u>

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. 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.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2024 (Capital commitments at 31 December 2023: nil).

(b) Operating Commitments

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	36,787	11,336	56,673
Receivables	73,156	61,623	56,880
Investments - Term Deposits	53,726	156,166	102,650
Total financial assets measured at amortised cost	<u>163,669</u>	<u>229,125</u>	<u>216,203</u>

Financial liabilities measured at amortised cost

Payables	114,471	85,089	102,577
Finance Leases	27,047	6,098	9,675
Total financial liabilities measured at amortised cost	<u>141,518</u>	<u>91,187</u>	<u>112,252</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CHRIST THE KING CATHOLIC SCHOOL (OWAIRAKA) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Christ The King Catholic School (Owairaka) (the School). The Auditor-General has appointed me, David 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 his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, 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.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 24 to 51 ,but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

David Fraser

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

Christ the King Catholic School (Owairaka)

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Richard Tonga	Presiding Member	Elected	Sep 2025
Billy Hadnett	Principal	ex Officio	
Kriza Clarke	Parent Representative	Elected	Sep 2025
Matthew Sandilands	Parent Representative	Elected	Sep 2025
Glen Evans	Parent Representative	Appointed	Sep 2025
Kimberley Sullings	Staff Representative	Elected	Sep 2025
Lupe Faumui	Proprietors Representative	Appointed	Sep 2025
Brian Gianotti	Proprietors Representative	Appointed	Sep 2025
Father Ben	Proprietors Representative	Appointed	Sep 2025
Teresa Wackrow	Proprietors Representative	Appointed	Sep 2025

Christ the King Catholic School (Owairaka)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$1,456 (excluding GST). The funding was spent on sporting endeavours.

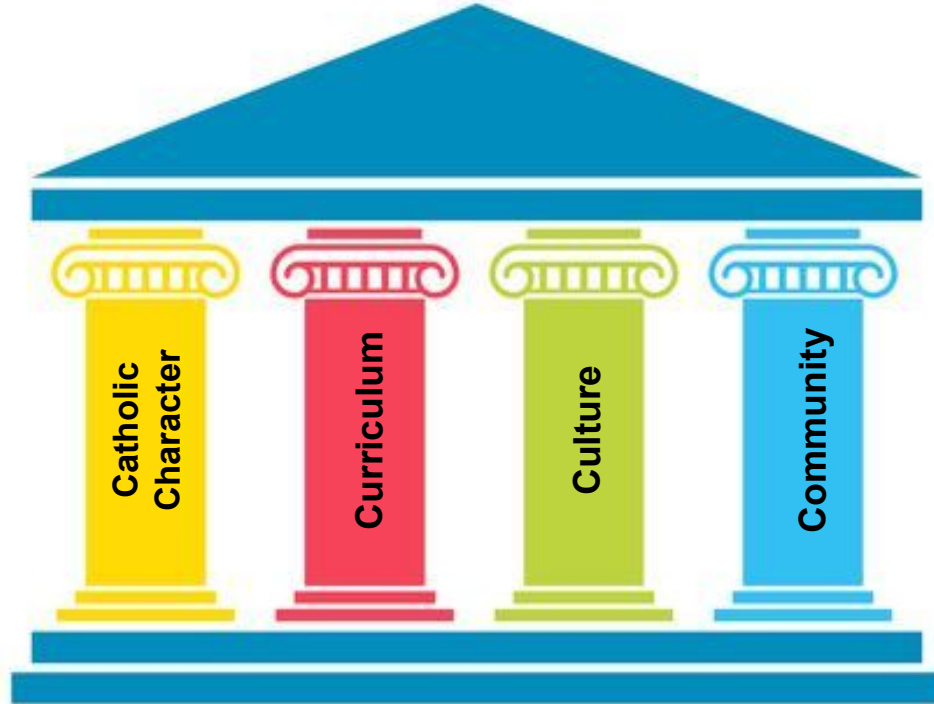
Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Christ the King Catholic School (Owairaka) 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.



Christ the King Catholic School Te Kura Katorika o te Karaiti te Kingi Analysis of Variance 2024



Overview

Strategic Goals

Catholic Character	Ensure the Special Catholic Character and unique Josephite charism of Christ the King Catholic School is reflected in everything we do
Curriculum	Provide a responsive curriculum to ensure learning opportunities for all
Community	Encourage creative ways to develop and foster a supportive and engaged community
Culture	The growth of our traditions, routines, expectations and interactions (people & places) at Christ the King Catholic School

Catholic Character	Curriculum	Culture	Community
<ul style="list-style-type: none"> • Curriculum • Community • Traditions 	<ul style="list-style-type: none"> • Content Areas • Support 	<ul style="list-style-type: none"> • Professional Development • Student Opportunities 	<ul style="list-style-type: none"> • Enrolments • Parent • Extra / Other

Catholic Character

Curriculum	Community	Traditions
<ul style="list-style-type: none"> ● <u>Curriculum</u> - Professional Development new RE Curriculum - Streamline planning, assessment and evaluation - Purchase of new resources 	<ul style="list-style-type: none"> ● <u>Programmes</u> - Established a connection between the School and the Parish Sacramental programme - Establish an ongoing Altar service training programme 	<ul style="list-style-type: none"> ● <u>Retreats</u> - Yr 1-3 retreat established - Yr 4-5 retreat established - Leavers retreat established
<ul style="list-style-type: none"> ● <u>Te Ao Māori</u> - Maori Spirituality Professional Development - Te Reo Language integrated throughout the RE Programme 	<ul style="list-style-type: none"> ● <u>Community Service</u> - CTK Service Hours completed by 75% of students - Increase of service to our local community. 	<ul style="list-style-type: none"> ● <u>Masses</u> - Sunday Mass participation up to 80% - 8 to 10 Masses per term - Masses @ Focus Saint Churches - Running Wednesday Masses
<ul style="list-style-type: none"> ● <u>Evidence</u> - Junior School Books - Senior School Digital Books - Sharing with Whanau - Classroom Wall Displays 		<p>Completed In Progress Moved to 2025</p>

Curriculum

Content Areas		Support
<ul style="list-style-type: none"> ● Mathematics - Target of 80% At or Above Curriculum Level for year level (Yrs 1 to 6). - Less than 10% in Stanine 1-3 for PAT Maths for Yr 4 - 6 - 80% of students At or Above target level for Basic Facts 	<ul style="list-style-type: none"> ● Reporting to Parents - Termly Data Reports x4 - PAT Reports x3 - Weekly Engagement Reports to include basic Facts / Spelling - Yrs 2 - 6 - Project Based Learning - Spotlight - Pasifika Fono / Maori Hui 	<ul style="list-style-type: none"> ● Student Support - Provide Professional Teacher Aide Training through Growth Culture. - Continue to review current programmes and effective practice for ESOL students. - Review and establish programmes for students who need extension. - Support Plan for Students and Teachers
<ul style="list-style-type: none"> ● Reading - Target of 80% At or Above Curriculum Level for year level (Yrs 1 to 6). - Less than 10% in Stanine 1-3 for PAT Reading Comp & Vocab for Yr 4 - 6 	<ul style="list-style-type: none"> ● Project Based Learning - Yr 5/6 Pūtātara Project Continued - Yr 4/5 Te Taiao established - Funding Sourced - Presentation Evening 	<ul style="list-style-type: none"> ● Data Tracking - Continue Termly Data Tracking - In-depth analysis of ESOL Students - In-depth analysis of Maori & Pasifika Students - Use data to review programmes
<ul style="list-style-type: none"> ● Writing - Target of 80% At or Above Curriculum Level for year level (Yrs 1 to 6). - 80% of students At or Above target level for Essential Spelling 		<p>Completed In Progress Moved to 2025</p>

Culture

Professional Development	Student Opportunities	
<ul style="list-style-type: none"> ● <u>Curriculum Development</u> <ul style="list-style-type: none"> ● NZ Curriculum - NZ Curriculum Refresh PD - NZ Religious Education PD (Yrs 1/2 & 3/4) <ul style="list-style-type: none"> ● Maths - Reviewed & establish structured Maths ● Literacy - Reviewed & establish structured Literacy 	<ul style="list-style-type: none"> ● <u>Student Agency</u> <ul style="list-style-type: none"> - CTK Year Level Expectations - Students knowing what they are learning - E-Tap Student Portal open and used by parents - E-Tap Student Portal open and used by Students 	<ul style="list-style-type: none"> ● <u>Groups</u> <ul style="list-style-type: none"> - Eden Albert Choir - Attend Eden / Albert Cultural Festival - Kapa Haka Group Established - Pasifika Group Continued - Ukulele Group
<ul style="list-style-type: none"> ● <u>Staff Support</u> <ul style="list-style-type: none"> - Support staff with financial and time to attend courses - Teacher Aide training - Principal & DP - Increased leadership opportunities for staff 	<ul style="list-style-type: none"> ● <u>Wellbeing / PB4L</u> <ul style="list-style-type: none"> - Bounce Back Programme - Updated expectations - Refreshed Rewards System 	<ul style="list-style-type: none"> ● <u>After School</u> <ul style="list-style-type: none"> - After School Activities <ul style="list-style-type: none"> ● 8 activities to be offered during the year - After School Sport <ul style="list-style-type: none"> ● Look to offer Touch and Netball - After School Care <ul style="list-style-type: none"> ● Look to keep consistent numbers
<ul style="list-style-type: none"> ● <u>Te Ao Māori</u> <ul style="list-style-type: none"> - Continued PD for staff of their level of Te Reo - Senior Leadership to attend Te Reo Course - Te Reo progressions established 	<p>Completed</p> <p>In Progress</p> <p>Not Started</p>	

Community

Enrolments	Parent	Extra / Other
<ul style="list-style-type: none"> ● <u>Parish Connections</u> - 6x Principal talking at Mass - Regular displays in Church foyer - School Packs handed out 	<ul style="list-style-type: none"> ● <u>Participation</u> - Parents sharing their cultural knowledge - Parents helping in the classroom - Parents coaching sports teams 	<ul style="list-style-type: none"> ● <u>Kahui Ako</u> - Increased involvement with other Catholic Primary and Secondary schools - Create a transition document with our local Catholic Secondary Schools
<ul style="list-style-type: none"> ● <u>Advertising</u> - Visit local ECE's during Terms 1 & 2 - Community Notice Boards x 2 - Woolworths (Mt Roskill) Noticeboard 	<ul style="list-style-type: none"> ● <u>Friends of CTK</u> - Establish the constitution - Events <ul style="list-style-type: none"> ● Disco ● Movie Night ● Termly Sausage Sizzles ● CTK Fair (Joint with Parish) 	<ul style="list-style-type: none"> ● <u>Events</u> - Athletics Day - School Fun Run - Senior Presentation Evening - CTK Potluck Dinner - Prizegiving
<p>Completed</p> <p>In Progress</p> <p>Not Started</p>	<ul style="list-style-type: none"> ● <u>Communication</u> - 2 x Parent Curriculum Evenings - 2 x Parent / Teacher Conferences - Termly Data Reports - Weekly Engagement Reports 	<ul style="list-style-type: none"> ● <u>Local Community</u> - Increased involvement with local schools - Increased involvement with local businesses



Christ the King Catholic School

Te Kura Katorika o te Karaiti te Kingi

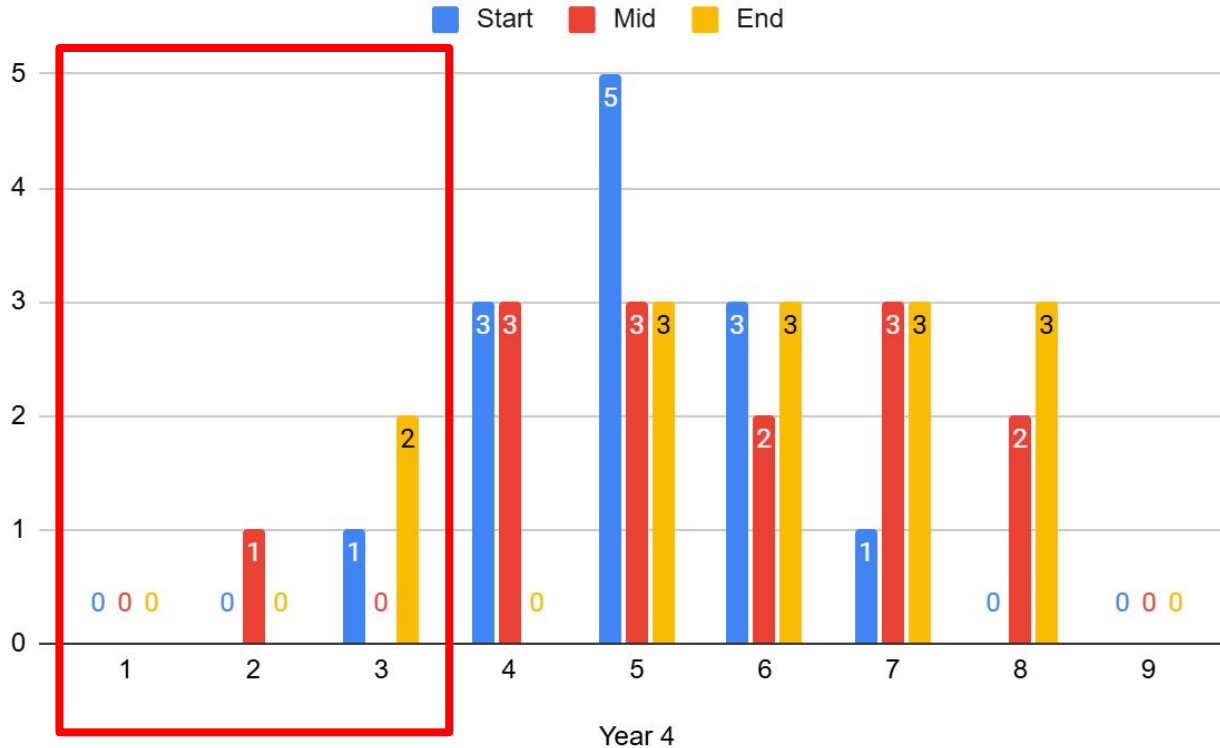
Respect - Compassion - Service - Peace & Joy

PAT Tracking 2024

PAT Data

Mathematics

End of Year PAT Maths Data - Yr 4



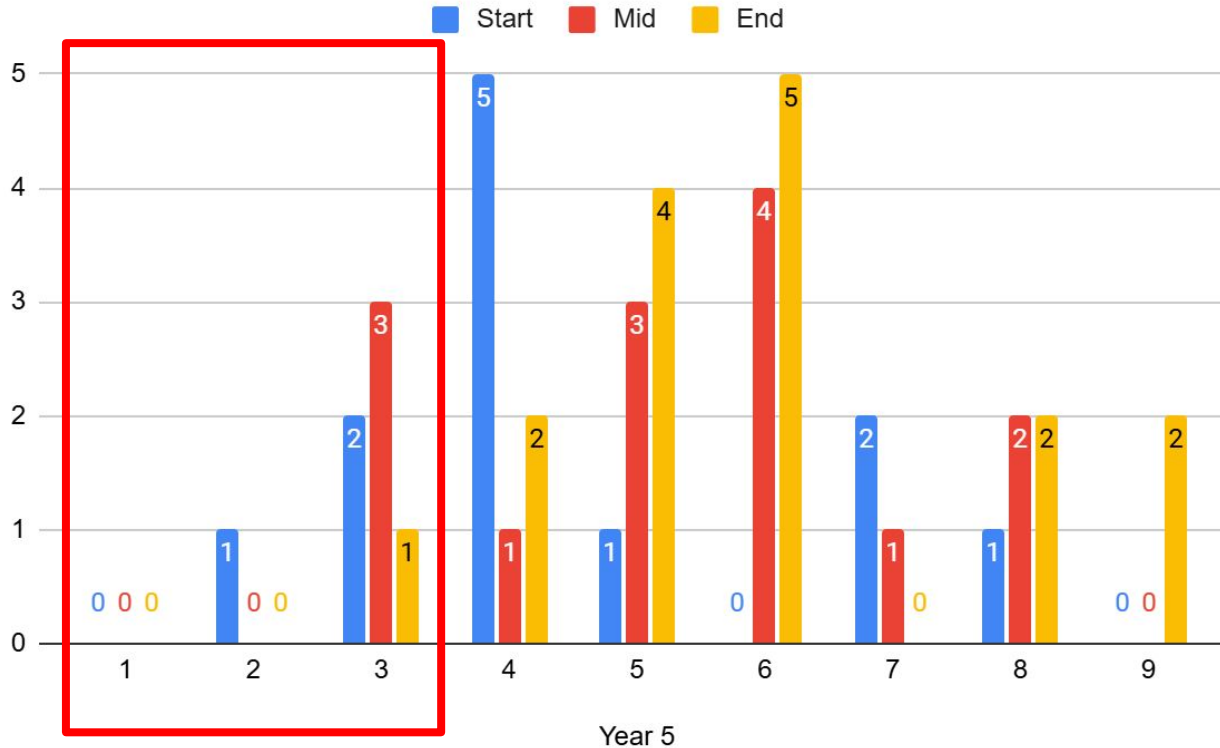
2024 - Beg
92% At Level

2024 - Mid
93% At Level

2024 - End
86% At Level

2024 Target
90% At Level

End of Year PAT Maths Data - Yr 5



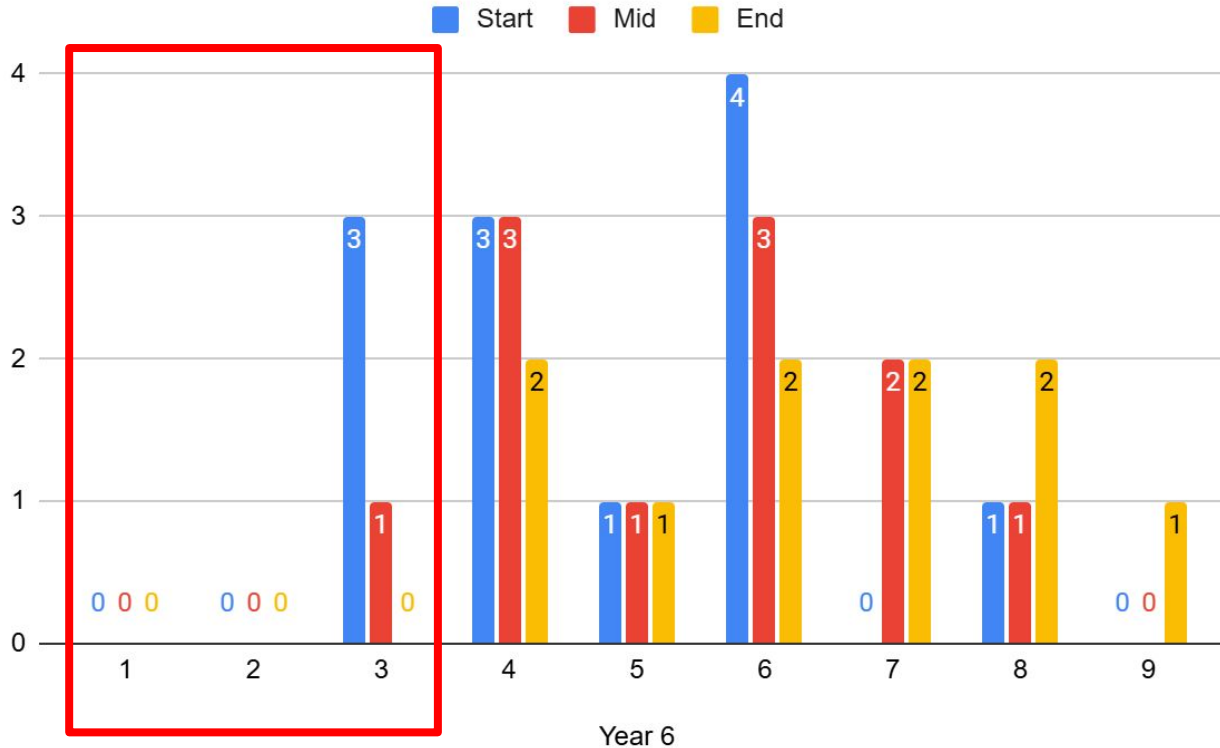
2024 - Beg
63% At Level

2024 - Mid
79% At Level

2024 - End
94% At Level

2024 Target
90% At Level

End of Year PAT Maths Data - Yr 6



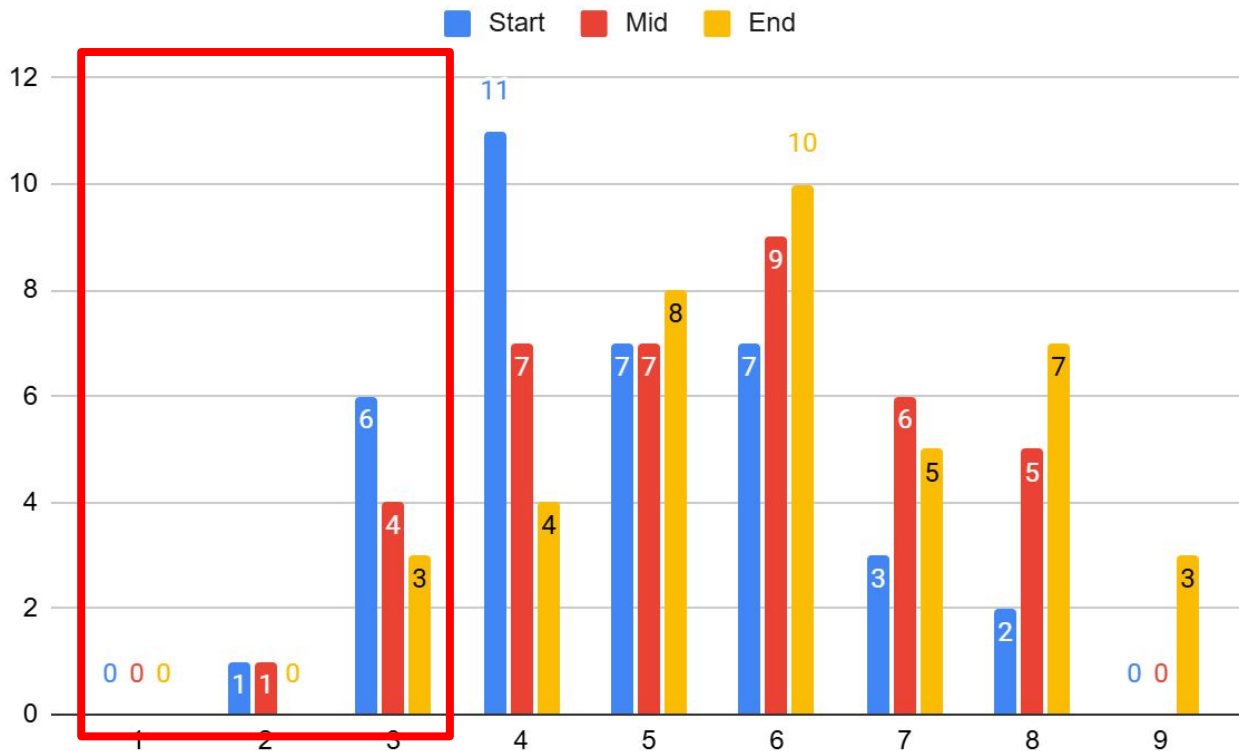
2024 - Beg
75% At Level

2024 - Mid
91% At Level

2024 - End
91% At Level

2024 Target
90% At Level

End of Year PAT Maths Data



2024 - Beg
81% At Level

2024 - Mid
87% At Level

2024 - End
93% At Level

2024 Target
90% At Level

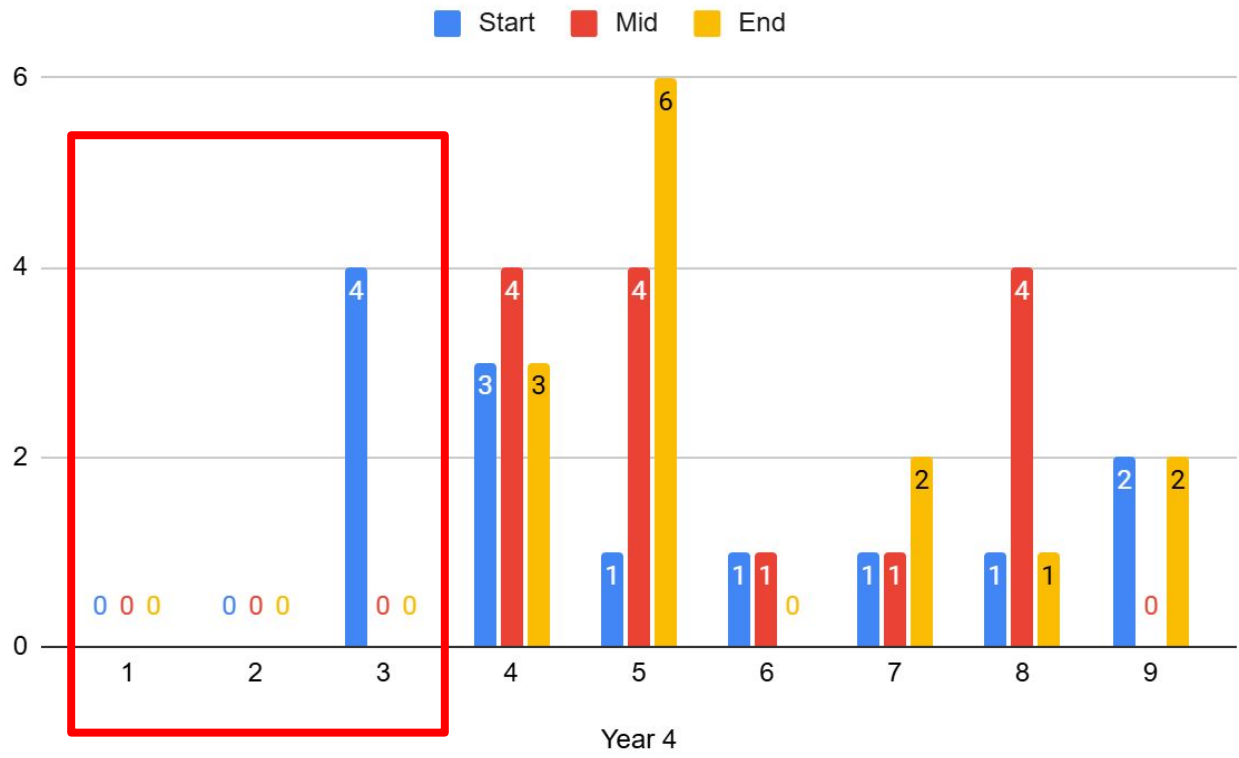
2017-2024 PAT Maths Data

Stanine	1	2	3	4	5	6	7	8	9		1-3	4-6	7-9
2017	0%	0%	2%	22%	7%	13%	18%	18%	20%		2%	42%	56%
2018	0%	4%	5%	17%	25%	20%	16%	5%	8%		9%	62%	29%
2019	1%	10%	16%	21%	14%	13%	10%	10%	5%		27%	48%	25%
2020	0%	4%	11%	15%	24%	19%	15%	6%	6%		15%	58%	27%
2021	0%	0%	17%	10%	15%	15%	15%	20%	7%		17%	40%	42%
2022	0%	3%	18%	15%	9%	15%	18%	12%	9%		21%	39%	39%
2023	3%	3%	10%	13%	18%	15%	18%	15%	5%		16%	46%	38%
2024	0%	0%	8%	10%	20%	25%	13%	18%	8%		8%	55%	39%

PAT Data

**Reading
Comprehension**

End of Year PAT Reading Comprehension Data - Yr 4



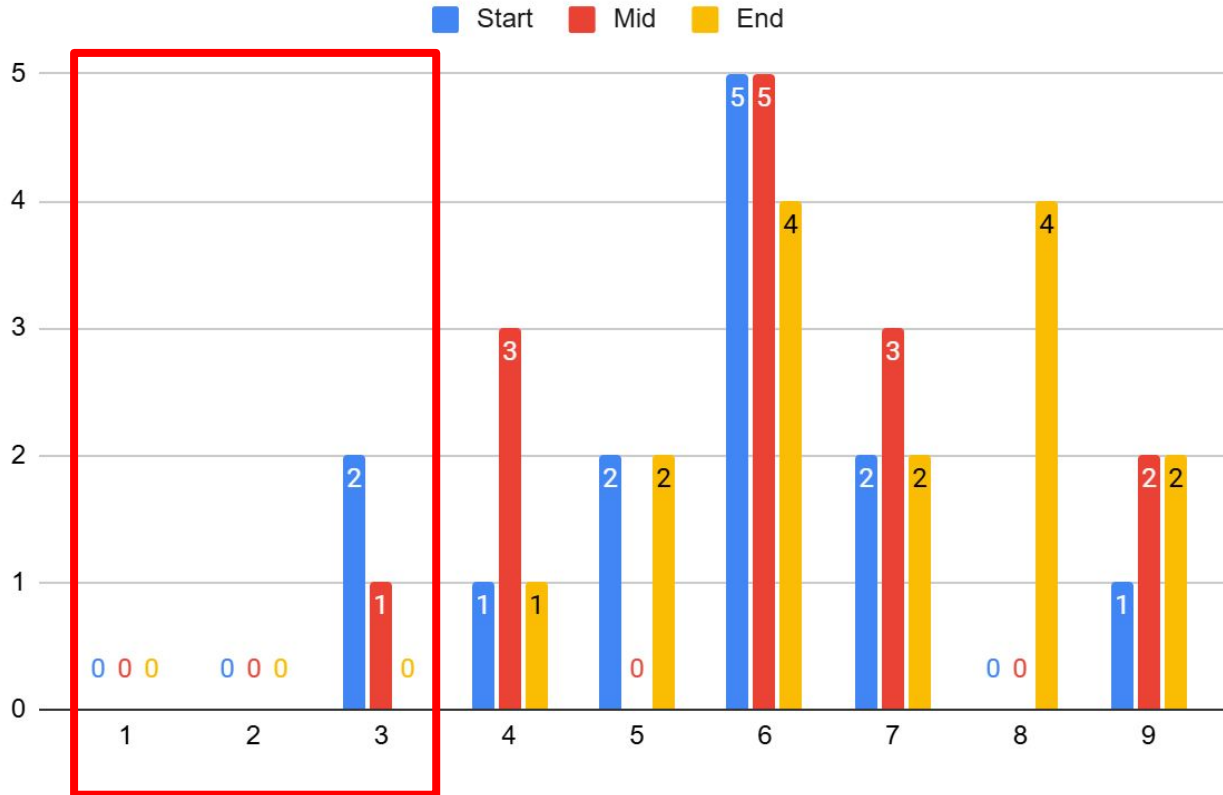
2024 - Beg
69% At Level

2024 - Mid
100% At Level

2024 - End
100% At Level

2024 Target
90% At Level

End of Year PAT Reading Comprehension Data - Yr 5



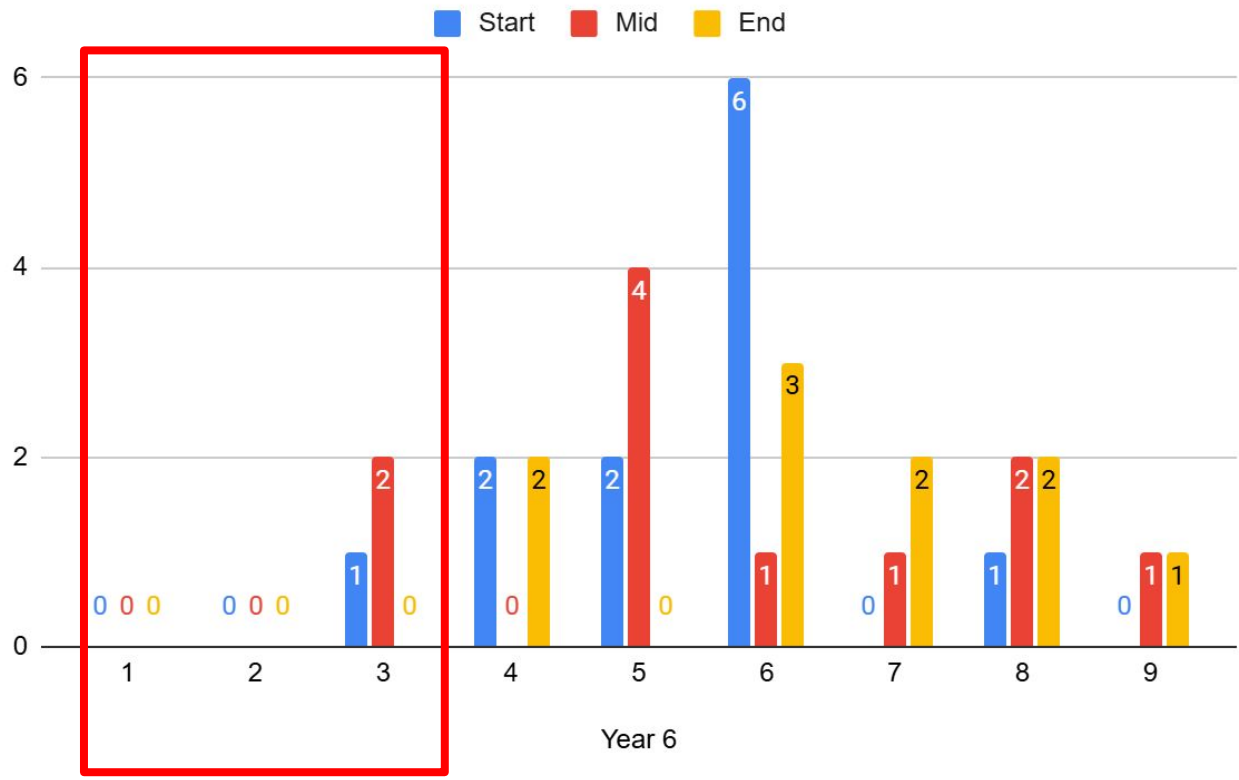
2024 - Beg
81% At Level

2024 - Mid
93% At Level

2024 - End
94% At Level

2024 Target
90% At Level

End of Year PAT Reading Comprehension Data - Yr 6



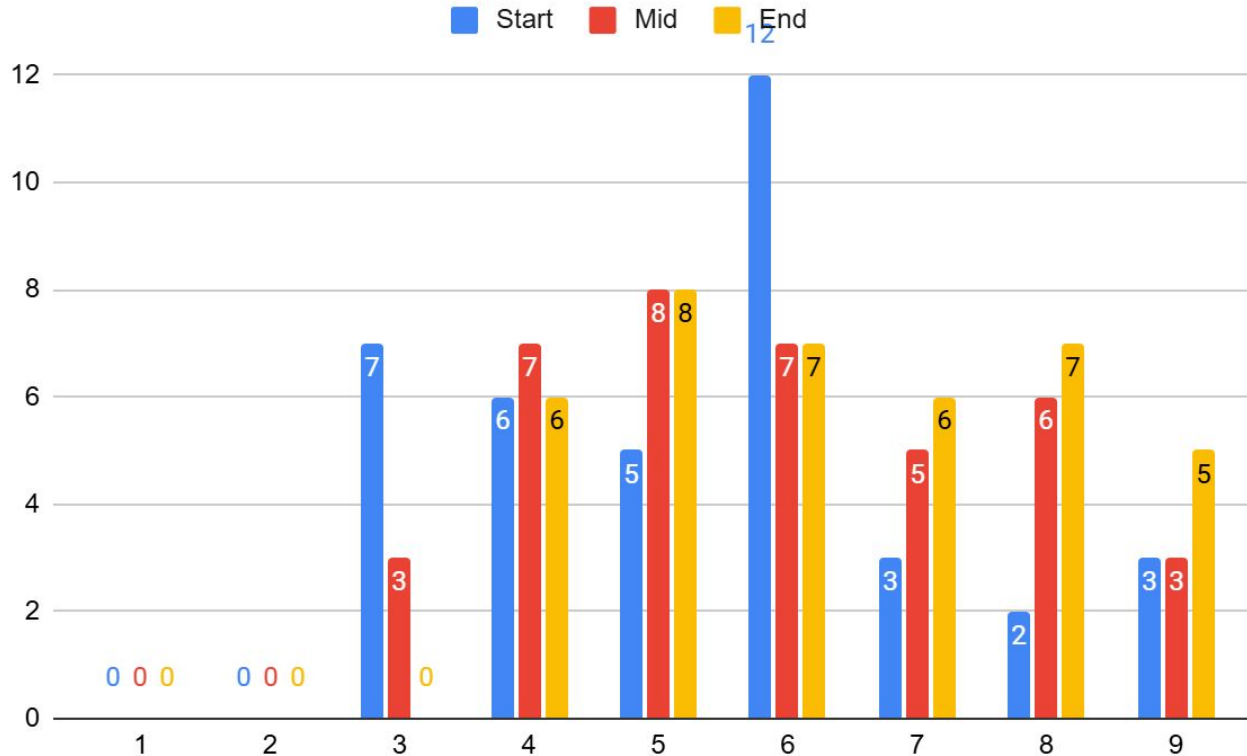
2024 - Beg
92% At Level

2024 - Mid
82% At Level

2024 - End
91% At Level

2024 Target
90% At Level

End of Year PAT Reading Comprehension Data



2024 - Beg
82% At Level

2024 - Mid
92% At Level

2024 - End
100% At Level

2024 Target
90% At Level

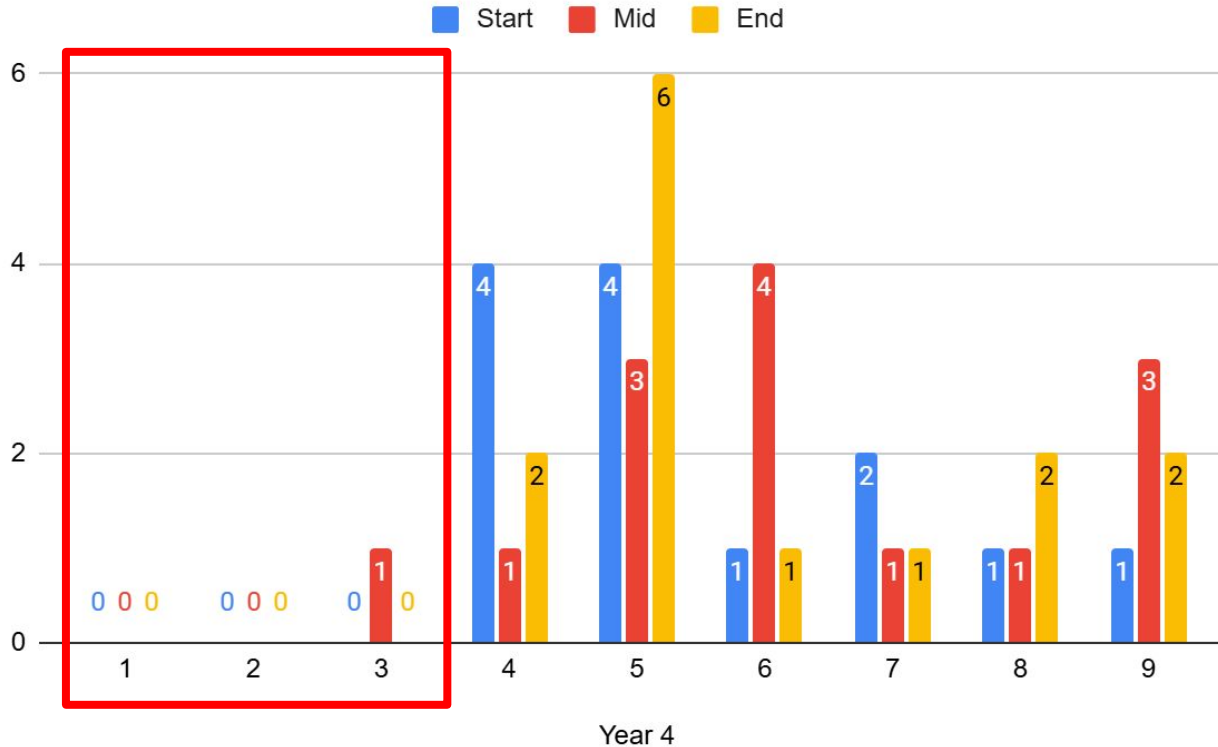
2017-2024 PAT Reading Comprehension Data

Stanine	1	2	3	4	5	6	7	8	9		1-3	4-6	7-9
2017	0%	0%	10%	8%	25%	28%	17%	7%	5%		10%	61%	29%
2018	0%	3%	12%	19%	22%	27%	7%	8%	2%		15%	68%	17%
2019	7%	12%	16%	22%	19%	10%	12%	2%	0%		35%	51%	14%
2020	2%	2%	5%	15%	17%	26%	20%	6%	6%		9%	58%	32%
2021	0%	0%	10%	10%	33%	18%	18%	8%	3%		10%	61%	29%
2022	0%	0%	3%	18%	21%	12%	21%	12%	12%		3%	51%	45%
2023	5%	0%	5%	10%	5%	18%	25%	13%	15%		10%	33%	53%
2024	0%	0%	0%	15%	21%	18%	15%	18%	13%		0%	54%	46%

PAT Data

Reading Vocab

End of Year PAT Reading Vocab Data - Yr 4



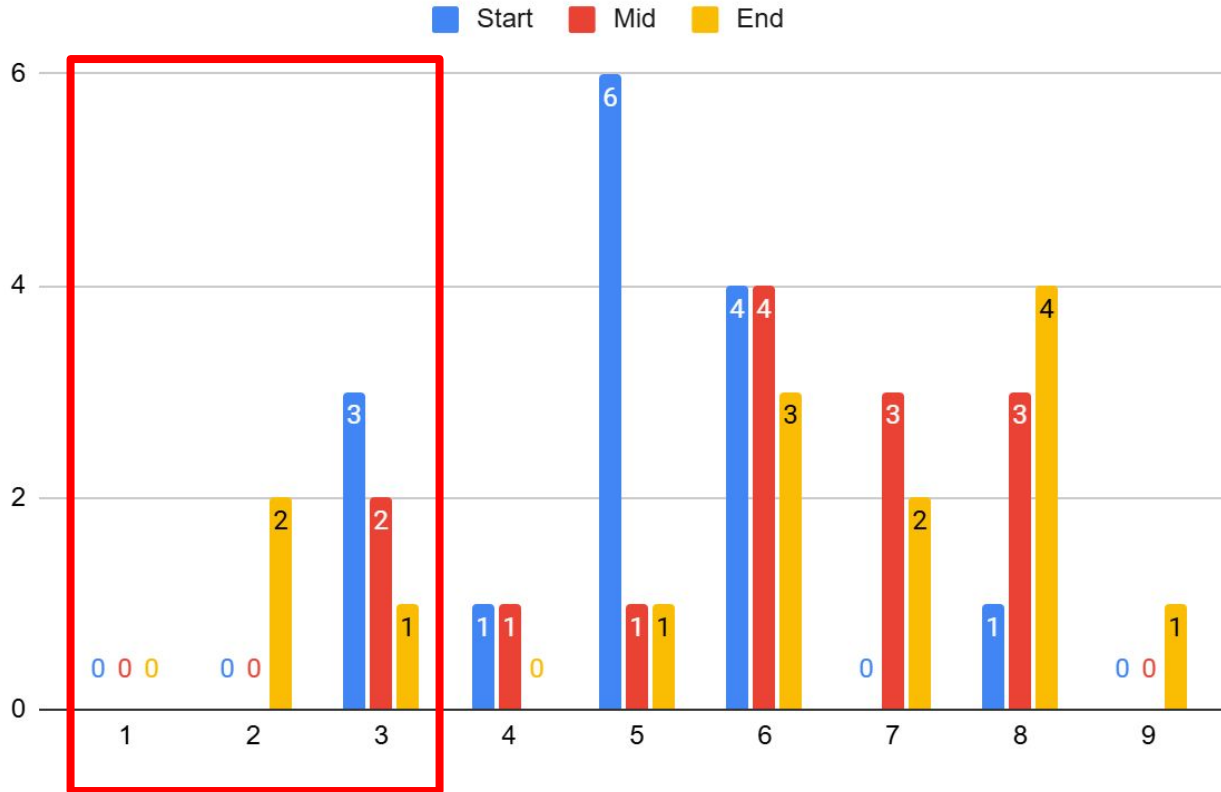
2024 - Beg
100% At Level

2024 - Mid
93% At Level

2024 - End
100% At Level

2024 Target
90% At Level

End of Year PAT Reading Vocab Data - Yr 5



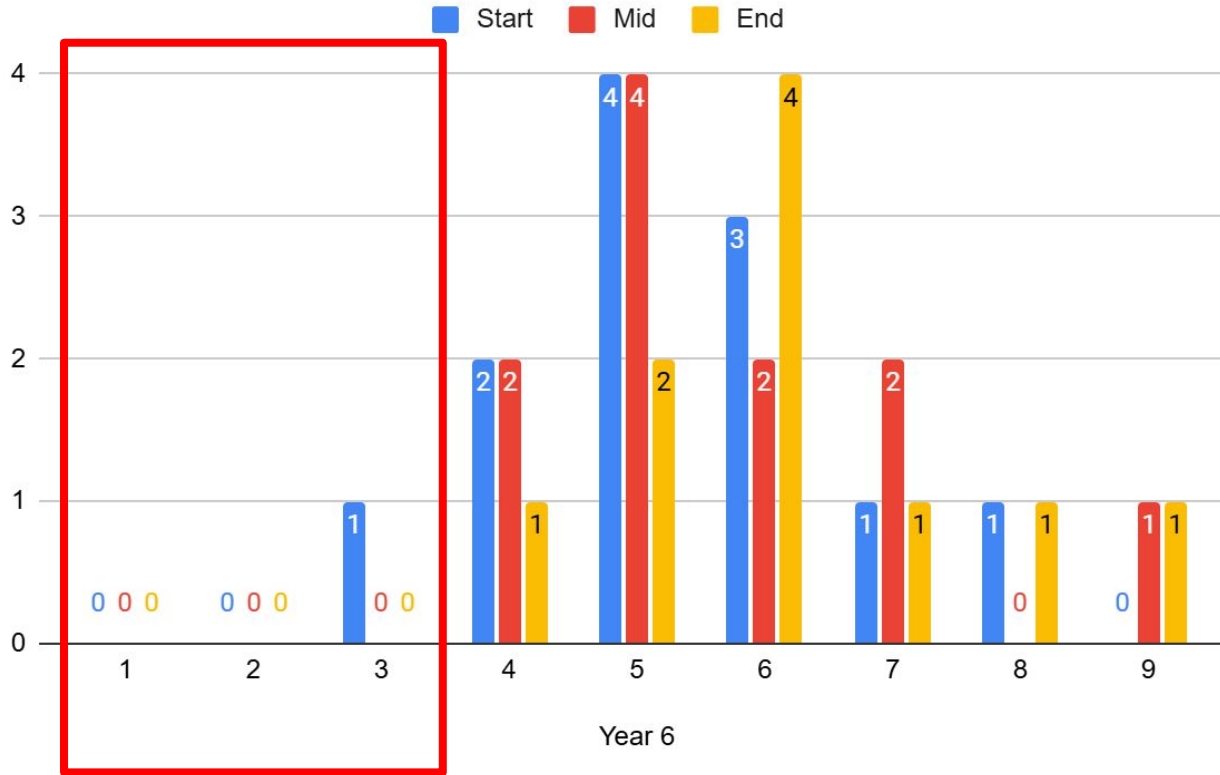
2024 - Beg
75% At Level

2024 - Mid
93% At Level

2024 - End
75% At Level

2024 Target
90% At Level

End of Year PAT Reading Vocab Data - Yr 6



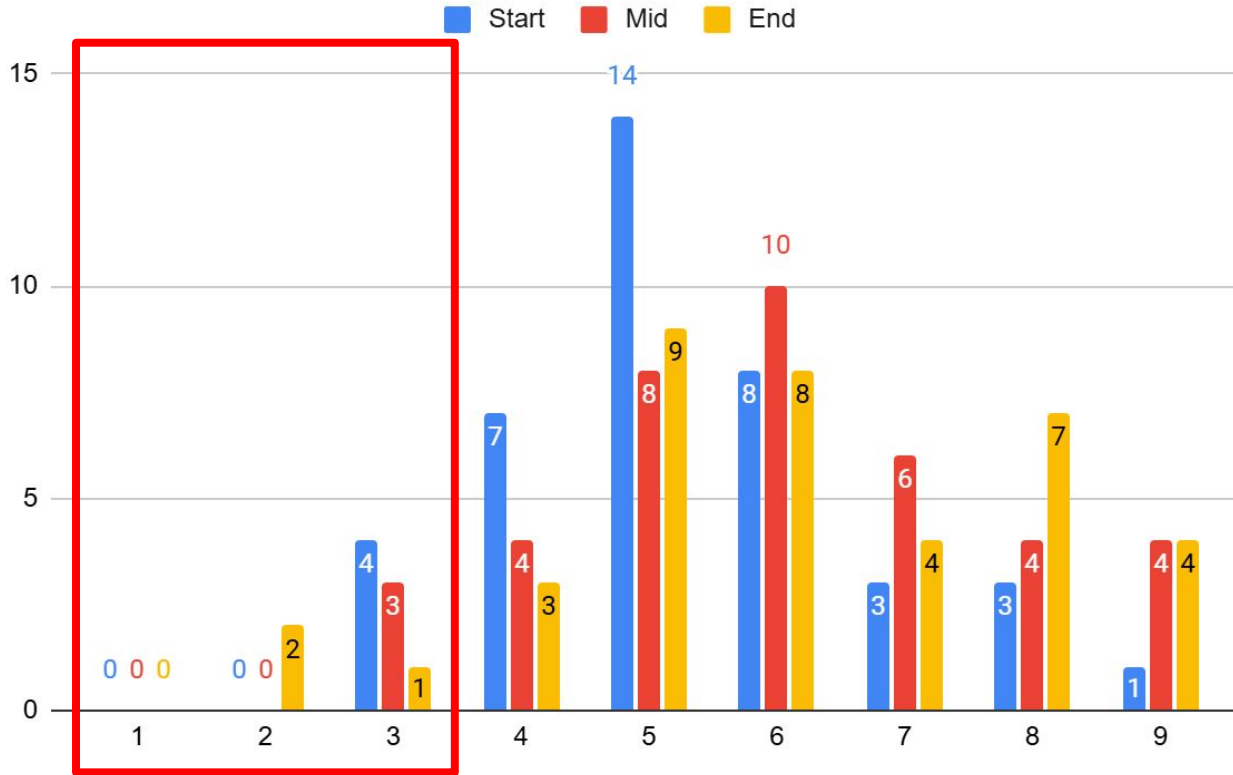
2024 - Beg
92% At Level

2024 - Mid
100% At Level

2024 - End
91% At Level

2024 Target
90% At Level

End of Year PAT Reading Vocab Data



2024 - Beg
90% At Level

2024 - Mid
92% At Level

2024 - End
92% At Level

2024 Target
90% At Level

2017-2024 PAT Reading Vocab Data

Stanine	1	2	3	4	5	6	7	8	9		1-3	4-6	7-9
2017	0%	0%	7%	19%	22%	19%	17%	16%	0%		7%	60%	33%
2018	0%	0%	7%	20%	25%	24%	12%	7%	5%		7%	69%	24%
2019	4%	0%	12%	24%	31%	16%	5%	3%	5%		16%	71%	13%
2020	0%	2%	7%	15%	24%	28%	15%	4%	4%		9%	67%	23%
2021	0%	0%	5%	13%	16%	34%	16%	11%	5%		5%	63%	32%
2022	0%	0%	9%	12%	24%	18%	12%	18%	6%		9%	54%	36%
2023	3%	3%	10%	8%	13%	13%	25%	10%	18%		16%	34%	53%
2024	0%	5%	3%	8%	24%	21%	11%	18%	11%		8%	53%	40%



Christ the King Catholic School

Te Kura Katorika o te Karaiti te Kingi

Respect - Compassion - Service - Peace & Joy

Report on how Christ the King Catholic School has given effect to Te Tiriti o Waitangi

Christ the King Catholic School (Owairaka) demonstrates its commitment to Te Tiriti o Waitangi through several strategic priorities.

- **Responsive Curriculum:** The school aims to provide a curriculum that ensures learning opportunities for all students, reflecting the principles of partnership, participation, and protection inherent in Te Tiriti o Waitangi.
- **Cultural Awareness:** There is a focus on encouraging and highlighting awareness of New Zealand's cultural diversity and the Māori worldview, aligning with the treaty's intent to recognize and value Māori culture.
- **Community Engagement:** The school seeks to develop and foster a supportive and engaged community, which includes building meaningful relationships with Māori whānau and the wider community.

These priorities are outlined in the school's strategic and annual plan, accessible on their website.

Additionally, the school's mission to foster excellence and build community within a Catholic environment supports these commitments by promoting inclusivity and respect for all cultures.

By integrating these strategies, Christ the King Catholic School (Owairaka) actively works to honor and implement the principles of Te Tiriti o Waitangi in its educational practices.

Signed

A handwritten signature in black ink, appearing to read 'B. Hadnett', is written over a light blue horizontal line.

Principal