

HATO PĀORA COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 199

Principal: Nathan Matthews

School Address: 1314 Kimbolton Road, RD 7, Cheltenham 4777

School Postal Address: 1314 Kimbolton Road, RD 7, Cheltenham 4777

School Phone: 06 328 9731

School Email: principal@hatopaora.school.nz

Accountant / Service Provider: Openbook Solutions Limited

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Keriana Stirling	Presiding Member	Elected	Sept-25
Nathan Matthews	Principal	Appointed	
Marisa Balle	Parent Representative	Elected	Resigned Jul 24
Tabitha McKenzie	Parent Representative	Elected	Resigned Mar 24
Davina Cooper	Parent Representative	Elected	Sept-25
Paula Hill	Parent Representative	Elected	Sept-25
Hine Tipoki-Lawton	Proprietors Appointee	Appointed by the Bishop	Resigned Feb 24
Kamaka Manuel	Proprietors Appointee	Appointed by the Bishop	Sept-25
Gerard Tully	Proprietors Appointee	Appointed by the Bishop	Sept-25
Hona Black	Proprietors Appointee	Appointed by the Bishop	Sept-25
Kelly Nicklin	Staff Representative	Elected	Sept-25
Te Ahitaewa Hakaraia-Hosking	Student Representative	Elected	Nov-25
Legacy Poutawa	Student Representative	Elected	Nov-24

HATO PĀORA COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Hato Pāora 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.

Kerianna Jan Tunisha Stirling
Full Name of Presiding Member


Signature of Presiding Member

29/11/25
Date:

Wiremu Pania
Full Name of Principal


Signature of Principal

29. 11. 25
Date:

Hato Pāora 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	2,400,929	2,359,076	2,222,867
Locally Raised Funds	3	211,868	97,200	99,343
Use of Proprietor's Land and Buildings		205,776	210,000	205,776
Interest		9,519	6,000	20,000
Total Revenue		2,828,092	2,672,276	2,547,986
Expense				
Locally Raised Funds	3	197,284	98,800	130,950
Learning Resources	4	1,764,009	1,586,761	1,823,802
Administration	5	550,115	448,550	489,782
Interest		2,223	2,500	2,441
Property	6	530,934	424,114	551,381
Other Expense	7	4,451	500	154
Loss on Disposal of Property, Plant and Equipment		336	0	88
Total Expense		3,049,352	2,561,225	2,998,598
Net Surplus / (Deficit) for the year		(221,260)	111,051	(450,612)
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		(221,260)	111,051	(450,612)

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

Hato Pāora 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		243,219	243,219	668,893
Total comprehensive revenue and expense for the year		(221,260)	111,051	(450,612)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		18,472	0	24,938
Equity at 31 December		40,431	354,270	243,219
Accumulated comprehensive revenue and expense		40,431	354,270	243,219
Equity at 31 December		40,431	354,270	243,219

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.

Hato Pāora College

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	120,864	342,894	251,270
Accounts Receivable	9	186,661	190,000	193,496
GST Receivable		0	10,000	6,857
Prepayments		14,836	30,000	34,290
Inventories	10	23,677	35,000	39,637
		346,038	607,894	525,550
Current Liabilities				
GST Payable		1,151	0	0
Accounts Payable	12	244,179	200,000	297,231
Revenue Received in Advance	13	111,396	100,000	103,557
Provision for Cyclical Maintenance	14	0	21,216	21,216
Finance Lease Liability	15	14,016	9,094	13,266
Funds held in Trust	16	422	279	279
		371,164	330,589	435,549
Working Capital Surplus/(Deficit)		(25,126)	277,305	90,001
Non-current Assets				
Property, Plant and Equipment	11	338,442	296,024	354,185
		338,442	296,024	354,185
Non-current Liabilities				
Provision for Cyclical Maintenance	14	248,677	214,497	192,087
Finance Lease Liability	15	24,208	4,562	8,880
		272,885	219,059	200,967
Net Assets		40,431	354,270	243,219
Equity		40,431	354,270	243,219

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



Hato Pāora 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		915,890	1,009,076	852,853
Locally Raised Funds		231,668	102,923	79,444
Goods and Services Tax (net)		8,008	(3,143)	2,178
Payments to Employees		(438,327)	(284,800)	(490,803)
Payments to Suppliers		(818,666)	(677,598)	(616,601)
Interest Paid		(2,223)	(2,500)	(2,441)
Interest Received		9,519	6,000	20,000
Net cash from/(to) Operating Activities		(94,131)	149,958	(155,370)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(43,703)	(47,600)	(56,817)
Net cash from/(to) Investing Activities		(43,703)	(47,600)	(56,817)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,472	0	24,938
Finance Lease Payments		(11,187)	(10,734)	(9,608)
Funds Administered on Behalf of Other Parties		143	0	(231)
Net cash from/(to) Financing Activities		7,428	(10,734)	15,099
Net increase/(decrease) in cash and cash equivalents		(130,406)	91,624	(197,088)
Cash and cash equivalents at the beginning of the year	8	251,270	251,270	448,358
Cash and cash equivalents at the end of the year	8	120,864	342,894	251,270

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.

Hato Pāora College

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Hato Pāora 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 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.



Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

c) 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.

d) 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.

e) 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.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The Schools 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.

g) Inventories

Inventories are consumable items held for sale and comprised of School uniforms and merchandise. 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and Equipment	0-20 years
Information and Communication Technology	0-10 years
Motor Vehicles	8-10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

The reversal of an impairment loss is recognised in the 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.

j) 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.

k) 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, annual leave earned, by non teaching staff, to 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.



l) Revenue Received in Advance

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

m) 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.

n) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, 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 12 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.

o) Financial Instruments

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

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

p) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) 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	830,532	864,076	771,212
Teachers' Salaries Grants	1,403,162	1,350,000	1,323,947
Ka Ora, Ka Ako - Healthy School Lunches Programme	167,235	145,000	126,401
Other Government Grants	0	0	1,307
	<u>2,400,929</u>	<u>2,359,076</u>	<u>2,222,867</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	10,490	500	606
Fees for Extra Curricular Activities	19,959	300	6,545
Trading	106,404	36,400	28,106
Fundraising and Community Grants	12,989	0	1,347
Other Revenue	62,026	60,000	62,739
	<u>211,868</u>	<u>97,200</u>	<u>99,343</u>
Expenses			
Extra Curricular Activities Costs	82,352	63,000	101,790
Trading	112,668	35,800	29,160
Fundraising and Community Grant Costs	2,264	0	0
	<u>197,284</u>	<u>98,800</u>	<u>130,950</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>14,584</u>	<u>(1,600)</u>	<u>(31,607)</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	66,761	58,500	56,388
Information and Communication Technology	26,499	16,000	16,878
Employee Benefits - Salaries	1,560,232	1,397,500	1,641,824
Staff Development	2,807	9,000	3,612
Depreciation	107,710	105,761	105,100
	<u>1,764,009</u>	<u>1,586,761</u>	<u>1,823,802</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	11,858	7,500	7,400
Board Fees and Expenses	21,453	23,400	30,480
Legal Fees	1,708	3,000	1,882
Other Administration Expenses	58,820	52,850	64,417
Employee Benefits - Salaries	252,694	185,800	224,892
Insurance	13,602	13,000	13,324
Service Providers, Contractors and Consultancy	22,745	18,000	20,986
Ka Ora, Ka Ako - Healthy School Lunches Programme	167,235	145,000	126,401
	<u>550,115</u>	<u>448,550</u>	<u>489,782</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	32,150	25,000	31,215
Cyclical Maintenance	35,374	22,410	123,847
Heat, Light and Water	49,903	33,000	26,826
Repairs and Maintenance	119,869	51,500	66,137
Use of Land and Buildings	205,776	210,000	205,776
Employee Benefits - Salaries	58,754	52,000	65,010
Other Property Expenses	29,108	30,204	32,570
	<u>530,934</u>	<u>424,114</u>	<u>551,381</u>

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

7. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Loss on Uncollectable Accounts Receivable	4,451	500	154
	<u>4,451</u>	<u>500</u>	<u>154</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	120,864	342,894	251,270
Cash and cash equivalents for Statement of Cash Flows	<u>120,864</u>	<u>342,894</u>	<u>251,270</u>

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

Of the \$120,864 Cash and Cash Equivalents, \$111,396 of Revenue Received in Advance is held by the School, as disclosed in note 13.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	89,032	110,000	95,641
Receivables from the Ministry of Education	4,273	10,000	33,969
Loss on Uncollectible Accounts Receivable	(63,906)	(50,000)	(59,454)
Banking Staffing Underuse	23,719	0	0
Teacher Salaries Grant Receivable	133,543	120,000	123,340
	<u>186,661</u>	<u>190,000</u>	<u>193,496</u>
Receivables from Exchange Transactions	25,126	60,000	36,187
Receivables from Non-Exchange Transactions	161,535	130,000	157,309
	<u>186,661</u>	<u>190,000</u>	<u>193,496</u>

Provision for Collectability

Hato Pāora College has receivables with a gross carrying amount of \$89,032 at 31 December 2024. Careful analysis of these receivables has shown the following:

Past Due Days	\$ Amount	% Estimate of Losses	\$ Expected Credit Loss
Current	10,290	0%	0
< 6 months	6,964	0%	0
6 months - 1 year	6,120	0%	0
1 - 2 years	3,823	54%	2,071
> 2 years	61,835	100%	61,835
Total	89,032		63,906

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	3,180	20,000	24,410
Merchandise	20,497	15,000	15,227
	<u>23,677</u>	<u>35,000</u>	<u>39,637</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	250,085	21,666	(337)	0	(63,460)	207,954
Information and Communication	45,419	9,353	0	0	(20,023)	34,750
Motor Vehicles	37,898	29,883	0	0	(9,108)	58,673
Leased Assets	20,117	31,402	0	0	(15,036)	36,482
Library Resources	666	0	0	0	(83)	583
	354,185	92,304	(337)	0	(107,710)	338,442

The net carrying value of furniture and equipment held under a finance lease is \$36,482 (2023: \$20,117)

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
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	531,317	(323,363)	207,954	528,293	(278,208)	250,085
Information and Communication	153,702	(118,952)	34,750	155,015	(109,596)	45,419
Motor Vehicles	104,768	(46,095)	58,673	74,886	(36,988)	37,898
Leased Assets	75,020	(38,538)	36,482	47,376	(27,259)	20,117
Library Resources	1,476	(893)	583	1,476	(810)	666
	866,283	(527,841)	338,442	807,046	(452,861)	354,185

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	14,830	15,000	41,571
Accruals	30,748	20,000	23,246
Banking Staffing Overuse	47,965	30,000	95,929
Employee Entitlements - Salaries	133,544	120,000	121,065
Employee Entitlements - Leave Accrual	17,092	15,000	15,420
	244,179	200,000	297,231

Payables for Exchange Transactions	244,179	200,000	297,231
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	244,179	200,000	297,231
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The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	0	0	5,351
Other revenue in Advance	111,396	100,000	98,206
	111,396	100,000	103,557

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	213,303	213,303	89,456
Increase to the Provision During the Year	23,642	22,410	22,410
Other Adjustments	11,732	0	101,437
Provision at the End of the Year	248,677	235,713	213,303
Cyclical Maintenance - Current	0	21,216	21,216
Cyclical Maintenance - Non current	248,677	214,497	192,087
	248,677	235,713	213,303

The School's cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the Schools 10 Year Property plan.

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	16,713	11,124	14,874
Later than One Year and no Later than Five Years	26,950	5,265	9,478
Future Finance Charges	(5,439)	(2,733)	(2,206)
	38,224	13,656	22,146
Represented by			
Finance lease liability - Current	14,016	9,094	13,266
Finance lease liability - Non current	24,208	4,562	8,880
	38,224	13,656	22,146

16. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	422	279	279
	422	279	279

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

17. Related Party Transactions

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

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

H Tipoki-Lawton, who was a Proprietor appointee to the Board, is the daughter of the Chairperson of the Trust Board.

The Proprietor of the School (The Hato Pāora Trust Board) 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 funds on behalf of the School (or vice versa) the amounts are disclosed.

a) The College received funding from the Ministry for Boarding Allowance Schemes to the value of \$777,648 which was duly transferred to the Trust Board (2023: \$634,578).

b) The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2024 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings."

c) During the year the College paid the wages of some support staff of the Trust Board and these were reimbursed on invoices totalling \$59,996 (2023: \$60,907).

d) During the year the Trust Board incurred various administrative and operational expenses for the College and these were reimbursed on invoice totalling \$87,609 (2023: \$57,108).

e) During the year the College incurred various administrative and operational expenses for the Trust Board and these were reimbursed on invoice totalling \$39,945 (2023: \$16,539).

f) The College joined the Lunches in Schools programme in 2021, the Trust Board provided the lunches and invoiced the College \$167,235 (2023: \$126,401).

g) During the year the Tumuaki was also employed by the Trust Board for management and overall duty of care responsibilities at the hostel. By agreement, the Board pays the Tumuaki \$40,000 per annum (2023: \$40,000) and reimburses for his electricity and gas totalling \$5,318 (2023: \$5,472) to cover his responsibilities to the Board.

h) At the end of the year the College owed the Trust Board \$0 (2023: \$20,498) and the College was owed \$17,832 by the Trust Board (2023: \$27,051).

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	205	0
<i>Leadership Team</i>		
Remuneration	927,718	1,226,131
Full-time equivalent members	7.27	10.73
Total key management personnel remuneration	927,923	1,226,131

There are 8 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 to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

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	5	4
110 - 120	1	3
120 - 130	1	1
130 - 140	1	0
	8	8

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	0	0
Number of People	0	0

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

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023: \$0)

(b) Operating Commitments

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

- (a) Cleaning
- (b) Painting
- (C) IT Infrastructure Support

	2024 Actual \$	2023 Actual \$
No later than One Year	64,083	62,354
Later than One Year and No Later than Five Years	49,769	41,430
Later than Five Years	0	0
	<u>113,852</u>	<u>103,784</u>



22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	120,864	342,894	251,270
Receivables	186,661	190,000	193,496
Total Financial assets measured at amortised cost	<u>307,525</u>	<u>532,894</u>	<u>444,766</u>

Financial liabilities measured at amortised cost

Payables	244,179	200,000	297,231
Finance Leases	38,224	13,656	22,146
Total Financial Liabilities Measured at Amortised Cost	<u>282,403</u>	<u>213,656</u>	<u>319,377</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 HATO PAORA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Hato Paora College (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit 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 18, 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 the Statement of Cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as a Tier 2 entity.

Our audit was completed on 2 December 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 of the Kiwisport Report, Analysis of Variance, Te Tiriti O Waitangi Report, Board Listing and Statement of Compliance with Employment Policy, 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.



Vivien Cotton
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand

Hato Pāora College
Kiwisport
For the Year ended 31 December 2024

Kiwisport is a Government funding initiative to support students' participation in and accessibility to organised sport. In 2023 the school received \$2,962. The funding was spent on travel to local competitions. Having travel available is helping increase our sport participation.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Hato Pāora School 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.

Mana Parorangi Annual Plan Report 2024

Strategic Goal : Mana Oranga Prioritise holistic wellbeing			
Annual Target/Goal Create a better connected hauora system, support services and initiatives, underpinned by PLD and taura and kaiako need.			
What do you expect to see by the end of the year Wellbeing support initiatives across School and Hostel are better connected.			
Actions	Who is Responsible	Resources Required	Measure
Implement Tier 2 of PB4L	Tumuaki and kaiako	PB4L facilitators	Tier 2 has been implemented and reviewed by PB4L facilitators
<p>We have commenced implementation of Tier 2 PB4L lead by Wh Kelly Ngarimu. We have started to integrate two key interventions into our pastoral and behaviour management systems. These interventions are:</p> <p>Check in, Check out (CICO) This is similar to our old Daily Report Card but is personalised for the student. The card will promote our 4 pou and each student will receive their own goals to achieve for a period of at least 3 weeks. The students will receive a number for each goal for each period and at the end of the day, points will be totalled and a percentage given. This will be added to Kamar and data will be collected. The comments must be positive as the FOCUS is on the success/es of the student. The first goal must be achievable for the student.</p> <p>Check and Connect This is a targeted intervention designed to re-engage students showing early signs of disengaging from school. It is about checking on the student/s regularly and connecting with them in a way that is engaging with them.</p> <p>We have also continued to develop and strengthen our Tier 1 schoolwide programme with particular focus on rewarding good behaviour and embedding this into our pastoral system.</p>			

Met			
Begin development of wellbeing framework	Tumuaki and SLT	Release time	Initial framework development completed
<p>We have started to discuss what this framework will look like, it will be founded on Te Whare Tapa Whā in line with our hauora curriculum statement. We already have most of the elements in place; they just haven't been connected through a framework. These elements include initiatives and services provided by both the school and hostel including:</p> <p>School nurse, vaccinations, counselling (school and hostel), mirimiri, PB4L, taonga pūoro, healthy relationship programmes, sexuality education, nutrition, managing emotions, smoking cessation, drug and alcohol education.</p>			
In Progress			
Kaiako are supported with PLD opportunities	Kaiako	Release time	Annual analysis of PLD programmes and uptake
<p>All kaiako have been supported to engage in and attend internal and external PLD related to wellbeing. The main programme we are using in terms of hauora is PB4L but we add to this with other relevant PLD when able.</p> <p>Over the course of the year these have included PLD provided by:</p> <p>MOE, RTLB, PNCEO, NZCEO, Kāhui Ako, PB4L.</p>			
Met			
Support services and initiatives are offered to tauira and kaiako.	Tumuaki and SLT	Financial resources provided where required.	Annual analysis of support services and initiatives.
<p>We have offered a range of support services primarily for our tauira but also available to our kaiako where appropriate:</p>			

School nurse, vaccinations, counselling (school and hostel), mirimiri, PB4L, taonga pūoro, healthy relationship programmes, sexuality education, nutrition, managing emotions, smoking cessation, drug and alcohol education and EAP.

Met

Overall Comment:

Holistic wellbeing, of taurira, kaiako and kaimahi, is a key consideration in all decision making. We use our relationship with He Puna Hauora to provide as wide a range of services as possible and also link with any additional appropriate providers or programmes for both the school and hostel. Incorporating these into a framework that allows us to be efficient in our use of limited resources is the next step.

The main challenge we have in delivering this strategic priority is resourcing.

Strategic Goal: Mana Tangata

Establish and maintain collaborative partnerships

Annual Target/Goal

Kura relationships are better accessed for improved education opportunities for taurira.

What do you expect to see by the end of the year

Increased participation from the HPCOBA and better whānau engagement.

Actions	Who is Responsible	Resources Required	Measure
Begin development of communication framework and plan.	Tumuaki and SLT	Release time	Initial framework development completed
A draft framework has been completed that aligns and rationalises the various forms of communication we use. As a Boarding school it is important that we maximise our use of various platforms but at the same time understand what the purpose of each platform is and therefore what content is most appropriate. For example, content on social media platforms will be different than what we publish on our school website.			
In Progress			
Review Ohu. A Whānau whānui Ohu is created.	Board	Whānau contribution	All Ohu have clear responsibilities and objectives

Board Response Required			
HPC-OBA increase participation in kura events and activities.	Tumuaki and HPC-OBA		Annual feedback from HPCOBA Executive
<p>There have been two main areas where we have had an increased participation from the HPCOBA in 2024. The first was for our annual House Comps where the HPCOBA provided eight judges for the competition. The second was supporting our touch programme throughout the year including a touch wānanga in Term 1 and taking our team to the Māori Touch Nationals in Term 4.</p> <p>The Tumuaki and President of HPCOBA have met through the year to discuss potential support and collaboration.</p>			
In Progress			
Increased learner pathway education	Tumuaki		Annual leavers survey
<p>Throughout the year various year levels have visits from University and Tertiary providers we also attend careers open days and expos within the local area. Tauira and whānau are also encouraged and supported to engage with onsite visits to tertiary providers that are outside the region. This year that included Waikato University and AUT.</p> <p>We track the destinations of our Year 13 cohort each year, working with them and supporting them throughout the year in their transition to life after kura.</p>			
Met			
<p>Overall Comment:</p> <p>The main focus over the past year has been in improving communication as a means of improving our partnerships with our communities. In 2024 we placed a focus on enhancing our partnership with the HPC-OBA, this is outlined above, however we continued to build relationships with a number of our partners: UCOL, Pūhoro, Ngāti Kauwhata, Te Kura, Te Kura o Kauwhata.</p> <p>One of our most important partners are our whānau and we have continued to develop initiatives such as our Online, Portfolios, Online Interviews, Whānau Portal to enhance our communication and accessibility to information.</p>			

Strategic Goal: Mana Ako Design an engaging future-focused curriculum			
Annual Target/Goal Curriculum better reflects the special character of the kura.			
What do you expect to see by the end of the year Development of local curriculum Year 9-11, increased te reo and mātauranga Māori throughout the kura environment.			
Actions	Who is Responsible	Resources Required	Measure
Begin development of local curriculum	Tumuaki and kaiako	PLD support	Mid and End Year Tumuaiki report.
Our first task was in defining what our local curriculum is at Hato Pāora College. As a dual special character full boarding school our kura is unique and this has a direct influence on how local curriculum is defined and implemented.			
In Progress			
Staff participate in Te Mātaiaho PLD	Kaiako	Release time	Mid and End Year Tumuaiki report
All staff have participated in Te Mātaiaho refresh and NCEA changes PLD throughout the year. Over 2024 and 2025 we have used MOE facilitators to help guide and strengthen our understanding of the NCEA changes including the new corequisites. We have then continued to work on these in our staff meetings to help plan and prepare ourselves for delivery. Teachers of NCEA have also attended external PLD and continued to use their subject cluster groups to increase their understanding and preparedness for the changes.			
Met			
Senior tauira supported in identifying individual pathways	Tumuaki, SLT, Hostel		All senior tauira complete an Individual Education Plan.
All of our senior tauira, Y11-13, completed an IEP. This was to help them plan for the future and choose subjects that would best support this plan and desired future direction.			

It also allowed us to help support them in terms of UCOL courses and applications for further study, work or training.

Met

Te Reo, tikanga and mātauranga Māori are weaved throughout the curriculum.	Kaiako	Internal PLD support	Kaiako planning explicitly shows te reo, tikanga and mātauranga Māori
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We have continued to formalise the integration of reo, tikanga and matauranga Māori into our curriculum. This goes in hand with the integration of Catholic understandings and knowledge. Our goal is to have a curriculum that clearly represents our special character. The majority of staff attended PLD organised by the Kāhui Ako and delivered by Ngāti Kauwhata around their matauranga. We continue to involve our tauira in tikanga activities and opportunities whenever possible and use our morning Chapel to unpack and explain these tikanga. Staff are supported to engage in te reo Māori PLD whenever possible.

This year Pā Reece spent the year on study leave on a te Reo Māori programme, Wh Kelly attended a kura reo, Wh Stacey completed a te reo Māori qualification at TWoA and Pā Nathan is engaged in a reo programme focussed on his reo a iwi.

In Progress

Overall Comment:

We have been on a 5-6 year journey of understanding our dual special character, made up of aspects from te ao Māori, the catholic faith and Marist charism. Our special character underpins everything we do and links to all of our strategic priorities and the operational tasks that enable these priorities. The development of a fit for purpose curriculum is a key part of this. The ongoing development of our kura curriculum will be a key focus in 2025.

Strategic Goal: Mana Whakapono

Promote a Catholic worldview based on our Marist Charism

Annual Target/Goal

Curriculum better reflects the special character of the kura.

What do you expect to see by the end of the year

Development of local curriculum Year 9-11, evidence Marist principles in taura behaviour.

Actions	Who is Responsible	Resources Required	Measure
Update and localise RE Curriculum	Tumuaki, HoD RE and Kaiako RE	PLD	Evidence of mātauranga Māori and the “Marist Way”
<p>Wh Hayley Baker has been working alongside the Diocese to develop and update our RE curriculum. She has been working closely with St Peters College PN and attending a variety of PLD. SHe has focused on incorporating matauranga Māori wherever possible and integrating our Marist Charism. We have continued to use morning Chapel to emphasise and highlight both the Māori and Marist worldviews using the context of HPC and education.</p>			
In Progress			
Grow understanding of the “Marist Way”	Tumuaki	Fr Mark and MYL	Board and Kaiako complete PLD
<p>Kaiako have not attended any specific “Marist Way” PLD this year. We do regular PLD throughout the year through morning chapel and staff hui where we discuss various aspects of our special character. We have the option of PLD for staff provided by MYL however it would mean more staff are away during the year which is hard to cover at a small kura. We have also had whole staff PLD provided by the Diocese focussed on the Catholic Social Teachings.</p>			
In Progress			
Leadership programmes aligned with special character are provided	Tumuaki, ELT	Fr Mark and MYL ELT	Taura are provided with leadership development programmes and activities.
<p>We have continued to engage and participate in a variety of programmes offered and facilitated by Fr Mark Walls and MYL. For 2024 these have included: Y13 leadership wānanga, whole school orientation, Y12 Marist Neighbours programme, Head and Deputy head forum and Senior Retreat. All of these programmes have aspects of</p>			

leadership development included with a Marist focus of social justice and Te Tiriti o Waitangi.

Met

Overall Comment:

In concert with PB4L I believe there is evidence of a growing positive culture within the kura. ERO has highlighted on two occasions the good learning relationships between tauira and kaiako. Our pastoral record also shows that we have good relationships among the tauira, peer groups, year groups and whole school.

Our participation in the various MYL programmes allows the continued provision of our Marist Charism and provides a range of personal development and leadership development opportunities for our tauira throughout the year. Without MYL it would be a substantial challenge to deliver this part of our special character.

Great strides have been made in our curriculum development and as with the rest of our curriculum this will be a focus again in 2025.

Strategic Goal: Mana Whakaara

Attract and develop excellence in teaching and leadership

Annual Target/Goal

A positive workplace that supports Kaiako to grow in their practice.

What do you expect to see by the end of the year

Kaiako and tauira exhibit increased agency around holistic education.

Actions	Who is Responsible	Resources Required	Measure
Kaiako are provided with appropriate PLD support	Tumuaki and kaiako	Release time, funding	Kaiako attend approved PLD.

All kaiako have been supported to engage in and attend internal and external PLD. These have related largely to our school wide focus on literacy, local curriculum and the NCEA changes. Individual kaiako have continued to engage in their subject specific PLD, cluster and network meetings.

Over the course of the year these have included PLD provided by:

MOE, NZQA, PNCEO, KAMAR, NZCEO, Kāhui Ako, Ngāti Kauwhata, English Cluster, Kaiako Māori Cluster, Maths Cluster, Science Cluster.

We have moved purposefully towards using online planning for teaching. This is to encourage transparency and collaboration between kaiako across the range of teaching and learning improvements targeted in our strategic plan.

Met

The Board is provided with appropriate PLD support	Presiding member		Board members complete approved PLD.
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Board Response Required

Project 1 of 10YPP is commenced	Tumuaki and presiding member		Project 1 is commenced by year end.
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Unfortunately none of the work included in our 10YPP has been commenced. This has now become an urgent issue as we have just finished Year 4 of the plan and we have had nothing commenced or completed.

Not Met

Decision making is shared and collaborative.	Tumuaki and SLT		Annual staff feedback survey
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Kura leadership attempts to include staff in decision making and communicate decisions that are made. Regular morning briefings and staff hui are the main ways that this is achieved. We also have call back days through the year to allow time to focus on key improvements and PLD.

We have not conducted a feedback survey, but will do as part of our 2025 beginning of year preparations.

In Progress

Overall Comment:

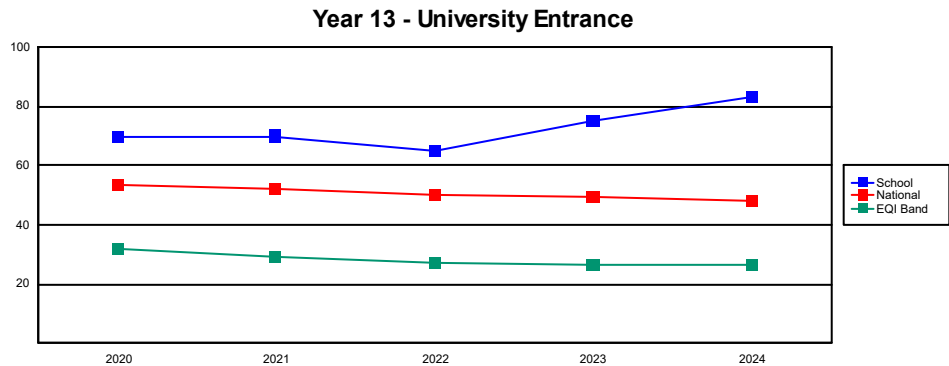
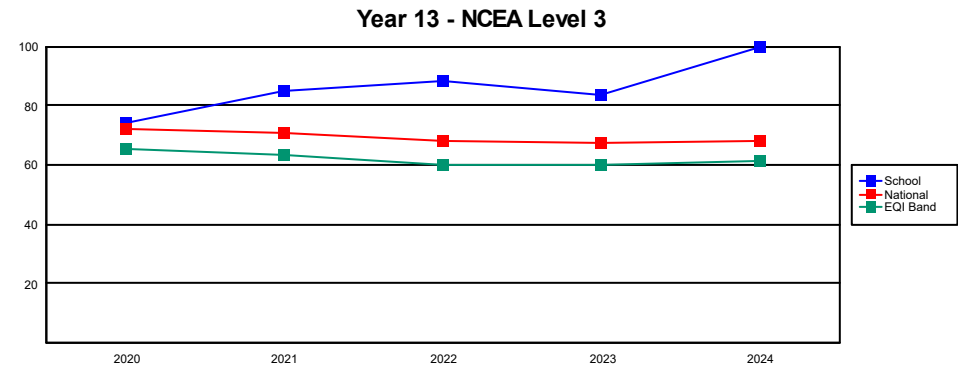
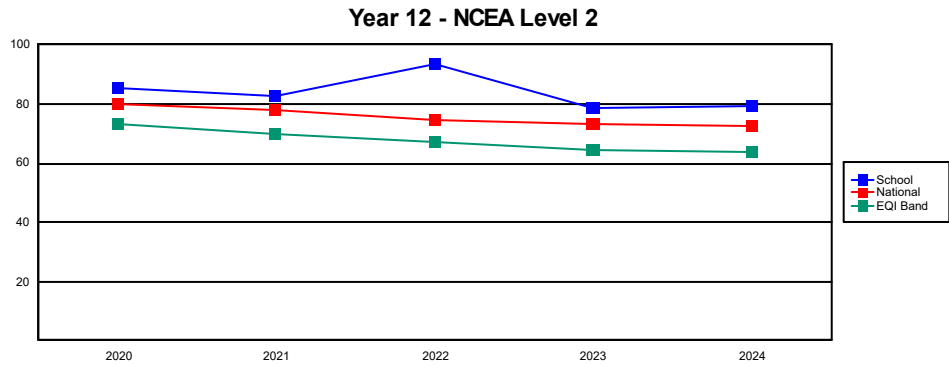
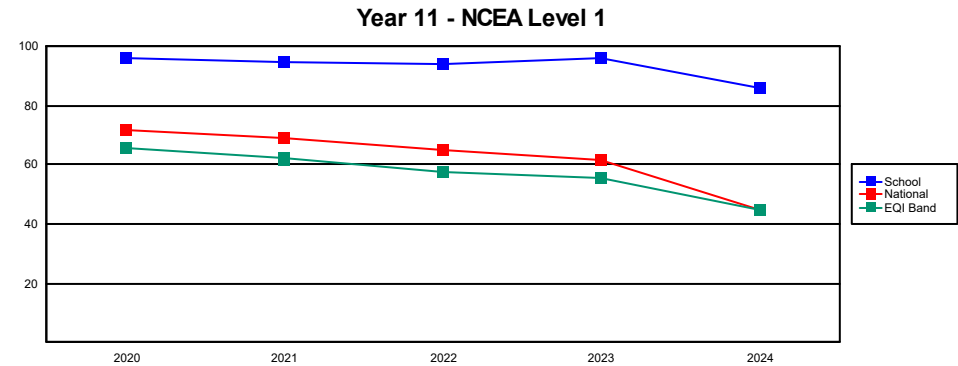
The major concern related to this strategic priority is the lack of investment in teaching and learning facilities, 10YPP. I recommend that the Board writes a formal letter to the Diocese asking for an explanation and a hui in the new year.

Achievement in NCEA and UE: Hato Paora College

Generated 14-Jan-2025

PR2 - Enrolment Based Cumulative Overall Results

Hato Paora College					National				Many Socioeconomic Barriers (School Equity Index Band)			
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2020	95.8	85.7	73.9	69.6	71.8	80.1	72.1	53.4	66.0	73.4	65.7	31.6
2021	94.4	82.6	85.0	70.0	69.2	77.9	70.5	51.9	62.0	69.9	63.1	29.4
2022	94.1	93.3	88.2	64.7	64.9	74.9	68.2	50.3	57.9	67.4	59.7	27.0
2023	95.8	78.6	83.3	75.0	61.7	73.2	67.7	49.7	55.5	64.6	60.2	26.5
2024	85.7	79.2	100.0	83.3	44.9	72.7	68.2	48.2	44.8	63.9	61.1	26.8



Achievement in NCEA and UE: Hato Paora College

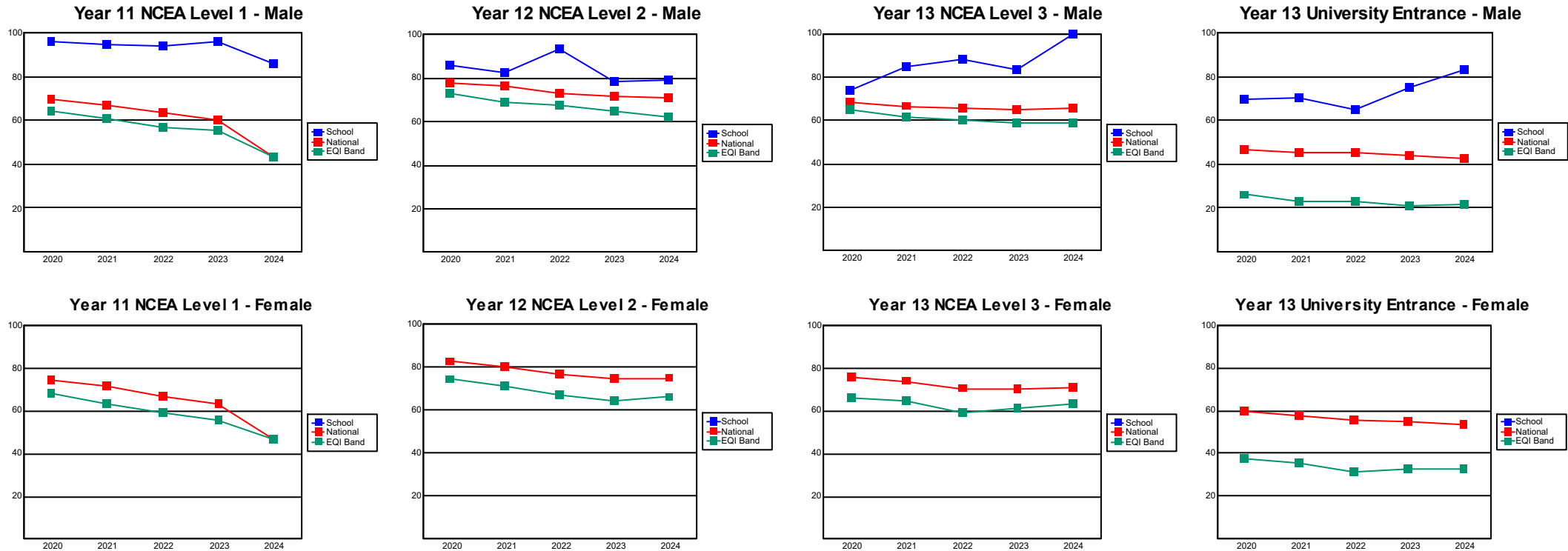
PR2 - Enrolment Based Cumulative Results by Gender

Hato Paora College

National

Many Socioeconomic Barriers
(School Equity Index Band)

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2020	95.8	85.7	73.9	69.6	69.6	77.8	68.5	46.8	64.4	72.6	65.3	25.9
2021	94.4	82.6	85.0	70.0	67.0	76.0	66.8	45.5	60.8	68.8	61.5	22.8
2022	94.1	93.3	88.2	64.7	63.4	73.3	65.6	44.9	56.8	67.8	60.3	22.5
2023	95.8	78.6	83.3	75.0	60.1	71.8	64.8	44.0	55.1	64.9	59.1	20.8
2024	85.7	79.2	100.0	83.3	43.1	70.7	65.7	42.5	43.3	62.2	59.1	21.2
Female												
2020					74.1	82.4	75.5	59.6	67.9	74.2	66.1	37.5
2021					71.5	79.8	74.0	57.7	63.5	71.2	64.7	35.7
2022					66.5	76.6	70.5	55.3	59.1	67.0	59.1	31.5
2023					63.3	74.7	70.3	54.9	55.9	64.3	61.3	32.5
2024					46.9	74.8	70.6	53.6	46.8	65.9	63.3	33.0



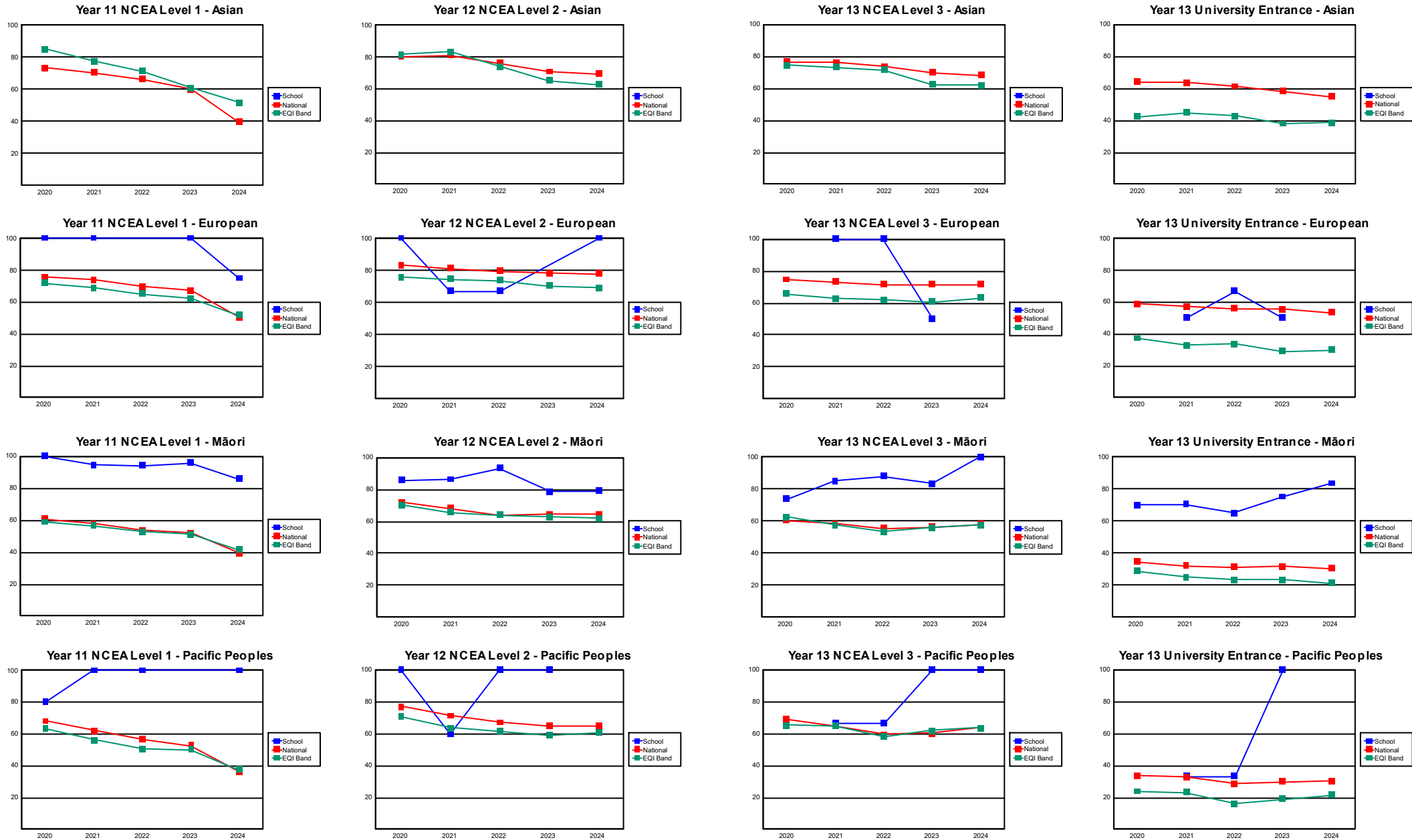
Achievement in NCEA and UE: Hato Paora College

Generated 14-Jan-2025

PR2 - Enrolment Based Cumulative Results by Ethnicity

Academic Year	Hato Paora College				National				Many Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2020					73.1	80.0	76.5	64.1	84.4	81.4	74.3	42.5
2021					70.0	81.1	76.2	63.4	77.1	83.0	73.3	44.9
2022					65.9	76.0	73.6	61.3	70.9	73.9	71.5	42.8
2023					59.5	70.7	70.1	58.1	60.5	65.1	62.6	37.9
2024					39.4	69.2	68.2	55.0	51.2	62.6	62.0	38.5
European												
2020	100.0	100.0			75.8	83.2	74.6	59.0	71.7	75.6	65.7	37.3
2021	100.0	66.7	100.0	50.0	74.0	81.2	73.2	57.2	68.9	74.4	62.7	32.8
2022		66.7	100.0	66.7	69.7	79.4	71.6	56.0	65.2	73.6	61.8	33.6
2023	100.0		50.0	50.0	67.2	78.0	71.4	55.5	62.0	70.3	60.5	29.3
2024	75.0	100.0			50.5	77.8	71.6	53.3	51.8	68.8	63.0	29.9
Māori												
2020	100.0	85.7	73.9	69.6	60.8	71.9	60.7	34.1	58.8	70.0	62.6	28.4
2021	94.4	86.4	85.0	70.0	57.7	68.3	58.5	31.7	56.4	65.6	57.8	24.6
2022	94.1	93.3	88.2	64.7	53.9	64.1	55.7	30.9	52.9	63.9	53.4	23.0
2023	95.8	78.6	83.3	75.0	51.9	64.6	56.3	31.2	50.9	62.5	56.0	23.0
2024	85.7	79.2	100.0	83.3	39.3	64.3	57.9	29.9	41.5	61.8	57.7	21.0
Middle Eastern/Latin American/African												
2020					72.4	77.6	73.2	57.7	69.2	77.2	64.4	42.5
2021					68.4	78.0	70.3	56.0	72.3	68.8	67.6	50.7
2022	100.0				61.3	73.3	67.4	51.4	57.8	65.6	61.3	33.8
2023		100.0			60.2	69.4	66.9	51.4	56.7	60.2	57.5	32.9
2024			100.0	100.0	40.7	68.8	65.7	49.9	46.3	57.1	57.6	34.1
Other Ethnicity												
2020		100.0			74.6	81.0	74.3	56.9	65.6	78.6	76.2	42.9
2021			100.0	100.0	73.2	78.5	72.9	55.1	67.7	81.3	80.8	34.6
2022					65.5	77.0	66.3	53.4	49.1	69.2	60.7	28.6
2023					59.6	73.9	65.5	48.7	55.9	56.1	57.6	33.3
2024					40.6	73.3	70.6	54.2	45.9	69.1	55.9	17.6
Pacific Peoples												
2020	80.0	100.0			68.2	77.1	68.9	33.7	63.4	70.9	65.3	23.8
2021	100.0	60.0	66.7	33.3	62.3	71.5	64.9	33.0	56.3	63.6	64.9	23.1
2022	100.0	100.0	66.7	33.3	56.6	67.3	59.4	28.7	50.4	61.6	58.3	16.0
2023		100.0	100.0	100.0	52.7	65.0	60.4	29.8	50.1	59.2	61.7	19.1
2024	100.0		100.0		36.3	64.9	63.4	30.1	37.5	60.9	63.5	21.5

PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Hato Paora College



Te Tiriti o Waitangi

As a kura for Māori boys our focus is always promotes te reo Māori, matauranga Māori and te Ao Māori.

Our strategy plan, Mana Parorangi, clearly articulates the importance and significance of creating a learning environment that honours te Tiriti o Waitangi through tino rangatiratanga.

We blend matauranga Māori throughout our curriculum ensuring that our tauira grow in their understanding and confidence as Māori. Te Reo Māori and Te Ao Haka are compulsory subjects for all tauira.

Informal learning of karakia, tikanga, kapa haka occurs regularly and throughout the kura. The knowledge and understanding of tangihanga, pōwhiri and karakia are learnt through deliberate practice as part of our daily routines.

Our academic results show that our tauira are engaged and motivated to learn and have increasing competence and confidence to do this as Māori.

Nā

Dr Nathan Matthews

Tumuaki.