

# ST PETER CHANEL CATHOLIC SCHOOL (TE RAPA)

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

**Ministry Number:** 1964

**Principal:** Nicholas Quinn

**School Address:** 5 Vardon Street, Te Rapa

**School Postal Address:** 5 Vardon Road, Saint Andrews, Hamilton, 3200

**School Phone:** 07 849 3734

**School Email:** admin@spc.ac.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
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# ST PETER CHANEL CATHOLIC SCHOOL (TE RAPA)

Annual Financial Statements - For the year ended 31 December 2025

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# St Peter Chanel Catholic School (Te Rapa)

## Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Derek Burrows

Full Name of Presiding Member

Nick Quinn

Full Name of Principal

DP

Signature of Presiding Member

N. Quinn

Signature of Principal

1/5/2026

Date

1/5/2026

Date

**St Peter Chanel Catholic School (Te Rapa)**  
**Statement of Comprehensive Revenue and Expense**  
 For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	2,447,851	2,170,130	2,227,112
Locally Raised Funds	3	169,220	81,000	84,247
Use of Proprietor's Land and Buildings		316,000	316,000	316,000
Interest		6,765	9,000	18,525
Other Revenue		-	-	3,913
<b>Total Revenue</b>		<b>2,939,836</b>	<b>2,576,130</b>	<b>2,649,797</b>
<b>Expense</b>				
Locally Raised Funds	3	110,478	107,500	123,158
Learning Resources	4	2,200,500	1,904,635	1,968,485
Administration	5	161,538	146,701	153,326
Interest		1,261	1,178	1,450
Property	6	463,002	436,786	438,775
<b>Total Expense</b>		<b>2,936,779</b>	<b>2,596,800</b>	<b>2,685,194</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>3,057</b>	<b>(20,670)</b>	<b>(35,397)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>3,057</b>	<b>(20,670)</b>	<b>(35,397)</b>

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



**St Peter Chanel Catholic School (Te Rapa)**  
**Statement of Changes in Net Assets/Equity**  
 For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		513,357	491,159	503,321
Total comprehensive revenue and expense for the year		3,057	(20,670)	(35,397)
Contribution - Furniture and Equipment Grant		50,010	-	45,433
<b>Equity at 31 December</b>		566,424	470,489	513,357
Accumulated comprehensive revenue and expense		566,424	470,489	513,357
<b>Equity at 31 December</b>		566,424	470,489	513,357

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.

## St Peter Chanel Catholic School (Te Rapa) Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	200,197	109,419	289,233
Accounts Receivable	8	180,165	133,907	158,892
GST Receivable		13,157	9,789	9,871
Prepayments		22,506	19,859	20,724
Inventories	9	24,984	21,557	21,557
Investments	10	72,874	165,487	69,585
		513,883	460,018	569,862
<b>Current Liabilities</b>				
Accounts Payable	12	200,499	145,467	181,202
Revenue Received in Advance	13	5,628	6,505	50,487
Provision for Cyclical Maintenance	14	17,017	16,218	7,458
Finance Lease Liability	15	6,999	6,873	8,156
		230,143	175,063	247,303
<b>Working Capital Surplus/(Deficit)</b>		283,740	284,955	322,559
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	303,811	207,571	218,392
		303,811	207,571	218,392
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	12,183	11,373	17,815
Finance Lease Liability	15	8,944	10,664	9,779
		21,127	22,037	27,594
<b>Net Assets</b>		566,424	470,489	513,357
<b>Equity</b>		566,424	470,489	513,357

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



**St Peter Chanel Catholic School (Te Rapa)**  
**Statement of Cash Flows**  
For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		629,098	629,314	612,870
Locally Raised Funds		124,195	81,000	136,329
Goods and Services Tax (net)		(3,286)	-	(82)
Payments to Employees		(425,148)	(393,282)	(419,749)
Payments to Suppliers		(318,028)	(331,373)	(288,783)
Interest Paid		(1,261)	(1,178)	(1,450)
Interest Received		6,919	9,000	18,902
Net cash from/(to) Operating Activities		12,489	(6,519)	58,037
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(143,664)	(39,000)	(70,282)
Purchase of Investments		(3,289)	-	(4,099)
Proceeds from Sale of Investments		-	-	100,000
Net cash from/(to) Investing Activities		(146,953)	(39,000)	25,619
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		50,010	-	45,433
Finance Lease Payments		(4,582)	(9,671)	(4,465)
Net cash from/(to) Financing Activities		45,428	(9,671)	40,968
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(89,036)</b>	<b>(55,190)</b>	<b>124,624</b>
Cash and cash equivalents at the beginning of the year	7	289,233	164,609	164,609
<b>Cash and cash equivalents at the end of the year</b>	7	<b>200,197</b>	<b>109,419</b>	<b>289,233</b>

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.



# St Peter Chanel Catholic School (Te Rapa)

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

St Peter Chanel Catholic School (Te Rapa) (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **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 20b.

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

Improvements (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	10-15 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-10 years
Motor Vehicles	5 years
Textbooks	5-8 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

### **k) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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



**n) Revenue Received in Advance**

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

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

**o) Funds Held in Trust**

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

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

**p) 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.

**q) 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 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.

**r) 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 and finance lease liability. Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.



**s) 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.

**t) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

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

## 2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	628,826	634,104	615,543
Teachers' Salaries Grants	1,812,699	1,536,026	1,608,257
Other Government Grants	6,326	-	3,312
	<u>2,447,851</u>	<u>2,170,130</u>	<u>2,227,112</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	2,619	1,500	22
Fees for Extra Curricular Activities	52,423	-	48,389
Trading	30,538	28,000	30,750
Fundraising and Community Grants	75,689	51,500	5,086
Other Revenue	7,951	-	-
	<u>169,220</u>	<u>81,000</u>	<u>84,247</u>
<b>Expense</b>			
Extra Curricular Activities Costs	71,894	34,500	87,458
Trading	31,238	28,000	33,845
Fundraising and Community Grant Costs	7,346	45,000	1,855
	<u>110,478</u>	<u>107,500</u>	<u>123,158</u>
<i>Surplus/(Deficit) for the year Locally Raised Funds</i>	<u>58,742</u>	<u>(26,500)</u>	<u>(38,911)</u>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	30,818	39,200	33,638
Employee Benefits - Salaries	2,084,641	1,788,935	1,875,311
Staff Development	21,414	23,400	4,021
Depreciation	63,084	52,000	54,844
Other Learning Resources	543	1,100	671
	<u>2,200,500</u>	<u>1,904,635</u>	<u>1,968,485</u>



**5. Administration**

	<b>2025</b>	<b>2025</b> <b>Budget</b>	<b>2024</b>
	<b>Actual</b>	<b>(Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Audit Fees	9,048	5,217	8,700
Board Fees and Expenses	8,226	11,650	5,700
Operating Leases	189	600	751
Other Administration Expenses	40,432	36,850	37,315
Employee Benefits - Salaries	81,389	70,984	80,723
Insurance	5,658	5,800	5,507
Service Providers, Contractors and Consultancy	14,040	14,000	13,620
Vehicle	2,556	1,600	1,010
	<b>161,538</b>	<b>146,701</b>	<b>153,326</b>

**6. Property**

	<b>2025</b>	<b>2025</b> <b>Budget</b>	<b>2024</b>
	<b>Actual</b>	<b>(Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cyclical Maintenance	7,036	6,997	7,101
Heat, Light and Water	13,877	11,300	12,199
Rates	3,468	3,000	2,964
Repairs and Maintenance	37,998	20,900	21,767
Use of Land and Buildings	316,000	316,000	316,000
Employee Benefits - Salaries	71,868	69,389	69,166
Other Property Expenses	12,755	9,200	9,578
	<b>463,002</b>	<b>436,786</b>	<b>438,775</b>

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

**7. Cash and Cash Equivalents**

	<b>2025</b>	<b>2025</b> <b>Budget</b>	<b>2024</b>
	<b>Actual</b>	<b>(Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Bank Accounts	132,163	44,139	222,590
Short-term Bank Deposits	68,034	65,280	66,643
Cash and cash equivalents for Statement of Cash Flows	<b>200,197</b>	<b>109,419</b>	<b>289,233</b>

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

Of the \$200,197 Cash and Cash Equivalents \$5,628 is subject to restrictions for the following reasons:

- \$5,628 of Revenue Received in Advance is held by the school, as disclosed in note 13.



## 8. Accounts Receivable

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	1	6,758	390
Receivables from the Ministry of Education	4,904	-	3,610
Interest Receivable	376	907	530
Teacher Salaries Grant Receivable	174,884	126,242	154,362
	<u>180,165</u>	<u>133,907</u>	<u>158,892</u>
Receivables from Exchange Transactions	377	7,665	920
Receivables from Non-Exchange Transactions	179,788	126,242	157,972
	<u>180,165</u>	<u>133,907</u>	<u>158,892</u>

## 9. Inventories

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Uniforms	24,984	21,557	21,557
	<u>24,984</u>	<u>21,557</u>	<u>21,557</u>

## 10. Investments

The School's investment activities are classified as follows:

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	72,874	165,487	69,585
Total Investments	<u>72,874</u>	<u>165,487</u>	<u>69,585</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	5,702	-	-	-	(800)	<b>4,902</b>
Furniture and Equipment	119,886	60,501	-	-	(19,807)	<b>160,580</b>
Information and Communication Technology	45,491	22,432	-	-	(23,339)	<b>44,584</b>
Motor Vehicles	15,855	47,184	-	-	(8,196)	<b>54,843</b>
Textbooks	921	-	-	-	(416)	<b>505</b>
Leased Assets	16,535	6,410	-	-	(8,585)	<b>14,360</b>
Library Resources	14,002	1,137	-	-	(1,941)	<b>13,198</b>
Work in Progress	-	10,839	-	-	-	<b>10,839</b>
	<b>218,392</b>	<b>148,503</b>	-	-	<b>(63,084)</b>	<b>303,811</b>

The net carrying value of equipment held under a finance lease is \$14,360 (2024: \$16,535)

### Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	11,076	(6,174)	<b>4,902</b>	11,076	(5,374)	<b>5,702</b>
Furniture and Equipment	588,142	(427,562)	<b>160,580</b>	527,641	(407,755)	<b>119,886</b>
Information and Communication Technology	281,663	(237,079)	<b>44,584</b>	259,231	(213,740)	<b>45,491</b>
Motor Vehicles	70,007	(15,164)	<b>54,843</b>	22,823	(6,968)	<b>15,855</b>
Textbooks	8,796	(8,291)	<b>505</b>	8,796	(7,875)	<b>921</b>
Leased Assets	49,325	(34,965)	<b>14,360</b>	42,915	(26,380)	<b>16,535</b>
Library Resources	85,802	(72,604)	<b>13,198</b>	84,664	(70,662)	<b>14,002</b>
Work in Progress	10,839	-	<b>10,839</b>	-	-	-
	<b>1,105,650</b>	<b>(801,839)</b>	<b>303,811</b>	<b>957,146</b>	<b>(738,754)</b>	<b>218,392</b>



## 12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	9,203	4,143	10,827
Accruals	9,048	4,965	8,700
Employee Entitlements - Salaries	174,884	126,242	154,362
Employee Entitlements - Leave Accrual	7,364	10,117	7,313
	<u>200,499</u>	<u>145,467</u>	<u>181,202</u>
Payables for Exchange Transactions	200,499	145,467	181,202
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>200,499</u>	<u>145,467</u>	<u>181,202</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Student Unallocated Credit	5,628	2,755	3,092
Other Income in Advance	-	-	47,395
Grants in Advance - Ministry of Education	-	3,750	-
	<u>5,628</u>	<u>6,505</u>	<u>50,487</u>

## 14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	25,273	20,594	33,972
Increase/(decrease) to the Provision During the Year	7,036	6,997	7,101
Use of the Provision During the Year	(3,109)	-	(15,800)
Provision at the End of the Year	<u>29,200</u>	<u>27,591</u>	<u>25,273</u>
Cyclical Maintenance - Current	17,017	16,218	7,458
Cyclical Maintenance - Non current	12,183	11,373	17,815
	<u>29,200</u>	<u>27,591</u>	<u>25,273</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan which is prepared by a Ministry Engaged Consultant and painting invoices.



## 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:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	8,039	6,873	9,319
Later than One Year	9,802	10,664	10,556
Future Finance Charges	(1,898)	-	(1,940)
	15,943	17,537	17,935

### Represented by

Finance lease liability - Current	6,999	6,873	8,156
Finance lease liability - Non current	8,944	10,664	9,779
	15,943	17,537	17,935

## 16. 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 Hamilton) 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".

The proprietor provides religious instruction to pupils of the school. This service is provided free of charge in accordance with the Education and Training Act 2020.

During 2025, the proprietor (Catholic Diocese of Hamilton) held funds on behalf of the board. At 31 Decemebr 2025, the amount held by the proprietor was \$68,034 with an interest rate of 2.1% payable on the investment and \$1,391 interest paid during the year (2024: \$66,643; \$1,363). The Hamilton CDF was approved by the Ministry of Education as per Gazette Notice dated 5 July 2017.



## 17. Remuneration

### Key management personnel compensation

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

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
<i>Board Members</i> Remuneration	5,920	5,700
<i>Leadership Team</i> Remuneration Full-time equivalent members	428,596 3.00	351,265 2.52
Total key management personnel remuneration	<u>434,516</u>	<u>356,965</u>

There are 10 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has a Finance committee (3 members) that met 9 times. 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:

	<b>2025 Actual \$000</b>	<b>2024 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	23 - 24	23 - 24
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	5.00	3.00
110 - 120	3.00	1.00
120 - 130	1.00	0.00
	<u>9.00</u>	<u>4.00</u>

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

## 18. 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:

	<b>2025 Actual</b>	<b>2024 Actual</b>
Total	\$0	\$0
Number of People	0	0

## 19. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

## 20. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2025 (Capital commitments at 31 December 2024: \$0).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	200,197	109,419	289,233
Receivables	180,165	133,907	158,892
Investments - Term Deposits	72,874	165,487	69,585
Total financial assets measured at amortised cost	<u>453,236</u>	<u>408,813</u>	<u>517,710</u>

### Financial liabilities measured at amortised cost

Payables	200,499	145,467	181,202
Finance Leases	15,943	17,537	17,935
Total financial liabilities measured at amortised cost	<u>216,442</u>	<u>163,004</u>	<u>199,137</u>

## 22. Events After Balance Date

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

## 23. 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 ST PETER CHANEL CATHOLIC SCHOOL (TE RAPA)'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of St Peter Chanel Catholic School (Te Rapa) (the School). The Auditor-General has appointed me, Marilyn Castillo, using the staff and resources of Owen McLeod & Co Limited, to carry out the audit of the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

#### Opinion

In our opinion the financial statements:

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

Our audit was completed on 05 May 2026. This is the date at which our opinion is expressed.

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

#### Responsibilities of the auditor for the audit of the financial statements

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

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error.

Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information included in the Board's annual report**

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, Report on how the school has given effect to Te Tiriti o Waitangi and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Report on how the school has given effect to Te Tiriti o Waitangi and Statement of KiwiSport funding.

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

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

## **Independence**

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

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



Marilyn Castillo  
Owen McLeod & Co Limited  
On behalf of the Auditor-General  
Hamilton, New Zealand

## St Peter Chanel Catholic School (Te Rapa)

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Derek Burrough	Presiding Member	Elected	Sep 2028
Nick Quinn	Principal	ex Officio	
Philip Monahan	Parent Representative	Elected	Sep 2028
Melissa Evelyn	Parent Representative	Elected	Sep 2028
Andre Rumney	Parent Representative	Elected	Sep 2028
Bec Silverton	Parent Representative	Elected	Sep 2028
Maree Campbell	Staff Representative	Elected	Sep 2028
Jacqueline Rozario	Proprietors Representative	Appointed	Jun 2027
Father Rajat Dungdung	Proprietors Representative	Appointed	Jun 2027
Fred Ramos	Proprietors Representative	Appointed	Jun 2027
Joel Rowse	Proprietors Representative	Appointed	Sep 2028

## St Peter Chanel Catholic School (Te Rapa)

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$4,618 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the St Peter Chanel Catholic School (Te Rapa) 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.

<b>School Name:</b>	St Peter Chanel Catholic School	<b>School Number:</b> 1964																
<b>Strategic Aim:</b>	<p>2025 – To embed the principles of Relationship Based Teaching and Learning in all aspects of St Peter Chanel Catholic School</p> <p><u>Cultural Responsiveness</u> - All students are engaged in their learning and achieving educational success and agency</p> <p>To build our leaders' capacity and capability to support teachers in accelerating student learning.</p>																	
<b>Annual Aim:</b>	<p>To accelerate student learning and achievement by focusing on developing strong relationships and implementing discursive practices. (Russell Bishop)</p> <p>Continue to develop local curriculum</p> <p>Our commitment to Te Tiriti o Waitangi is visible: Teaching and using Te Reo consistently in class, Opportunity for leadership by Maori students, Local curriculum to include Maori (context, history, language)</p> <p>To continue to socialise the Relationship Based Learning profile within SPC:</p> <ul style="list-style-type: none"> <li>• Further embed and tailor the RBL co-construction and facilitation protocols for SPC</li> <li>• Teachers continue to be upskilled in the RBL profile and show evidence of this within classroom practice</li> <li>• Spread understanding of the SPC learning culture for all stakeholders</li> <li>• Strengthen the use of Collaborative Inquiry planning, resulting in deeper curriculum knowledge and assessment of learning.</li> <li>• Support teachers with the use of the Writer's Toolbox programme</li> <li>• Support teachers with the BSLA</li> <li>• Support teachers with the new maths programme - Maths No Problem</li> </ul>																	
<b>Target:</b>	<p>To continue to accelerate those students below the expected curriculum in Writing: to have 80% of our Year 8 students achieving AT or Above their New Zealand Curriculum level and expectations for their year level.</p> <p>Continue to strengthen data gathering and analysis to assist with lesson planning and teaching, taking into account new BSLA assessments and new curriculum expectations</p>																	
<b>Baseline Data:</b>	<table border="0"> <thead> <tr> <th style="text-align: left;"><b>All Students at the end of:</b></th> <th style="text-align: left;"><b>2025</b></th> <th style="text-align: left;"><b>2025 mid</b></th> <th style="text-align: left;"><b>2025 end</b></th> </tr> </thead> <tbody> <tr> <td>Writing: Whole School:</td> <td></td> <td style="text-align: right;"><b>54.36%</b></td> <td style="text-align: right;"><b>65.30%</b></td> </tr> <tr> <td>Pasifika Students:</td> <td style="text-align: right;">(At &amp; Above)</td> <td style="text-align: right;"><b>35.5%</b></td> <td style="text-align: right;"><b>38.7%</b></td> </tr> <tr> <td>Māori Students:</td> <td style="text-align: right;">(At &amp; Above)</td> <td style="text-align: right;"><b>58.6%</b></td> <td style="text-align: right;"><b>72.40%</b></td> </tr> </tbody> </table> <p><b>Note:</b> 16 % of students have formal neurological diagnoses that significantly impact their ability to master writing expectations for their age level. Several new students in the middle and senior school were below and well below on arrival, which impacts the data. 17 % of our student population is ESOL-funded. A further 14% come from homes where English is the second language.</p>		<b>All Students at the end of:</b>	<b>2025</b>	<b>2025 mid</b>	<b>2025 end</b>	Writing: Whole School:		<b>54.36%</b>	<b>65.30%</b>	Pasifika Students:	(At & Above)	<b>35.5%</b>	<b>38.7%</b>	Māori Students:	(At & Above)	<b>58.6%</b>	<b>72.40%</b>
<b>All Students at the end of:</b>	<b>2025</b>	<b>2025 mid</b>	<b>2025 end</b>															
Writing: Whole School:		<b>54.36%</b>	<b>65.30%</b>															
Pasifika Students:	(At & Above)	<b>35.5%</b>	<b>38.7%</b>															
Māori Students:	(At & Above)	<b>58.6%</b>	<b>72.40%</b>															

**Year 7**

End of 2025 - 58.4% (Proficient or Exceeding)

**Year 8**

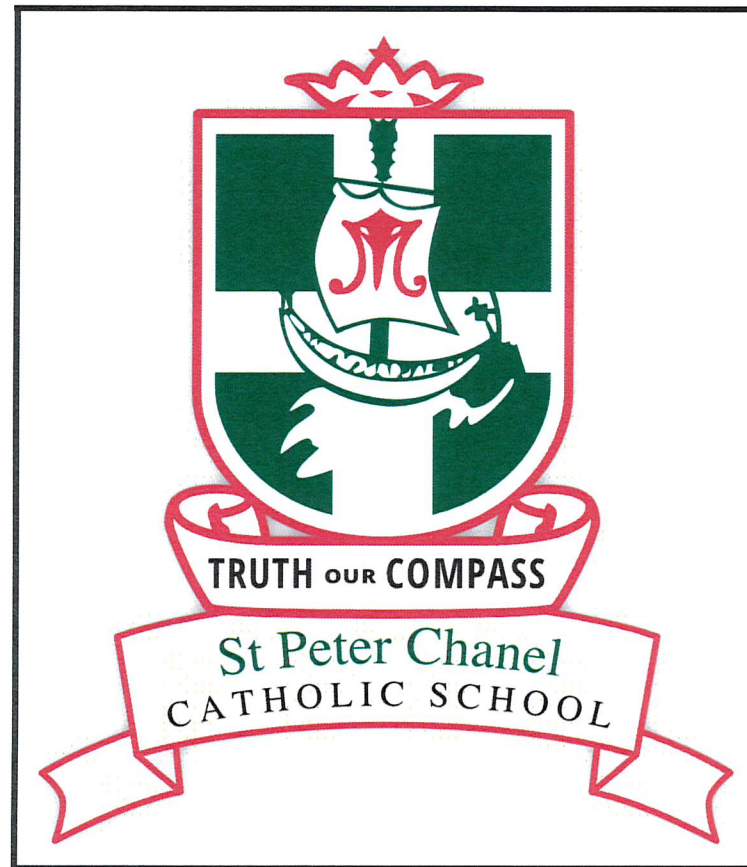
End of 2025 - 77.2% (Proficient or Exceeding)

<b>Actions</b> What did we do?	<b>Outcomes</b> What happened?	<b>Reasons for the variance</b> Why did it happen?	<b>Evaluation</b> Where to next?
<p>The Writer's Toolbox programme continued to be consolidated in classroom literacy delivery.</p> <p>A staff member with an advanced understanding of Writer's Toolbox worked in classes alongside teachers, growing teacher knowledge and student understanding and use of the programme.</p> <p>Shared our WTB expertise with several visiting schools.</p>	<p>Writing (65.3%) students at or above the expected National Curriculum Level at the end of 2025.</p> <p>Lesson observations and feedback focused on teaching practice, students' feedback, explicit and co-constructed students' learning intentions, and success criteria.</p> <p>Coaching and mentoring training were embedded into the team leader practice to develop sustainable protocols.</p> <p>According to student voice data, students rated writing as their favourite subject and all those stated they believed they were making good progress.</p>	<p>The use of the online Writer's Toolbox to support writing development has had a significant impact on the quality of student writing, particularly in the senior school.</p> <p>Teachers are working more collaboratively and regularly using the online data and student feedback to support teaching and learning.</p> <p>Within Years 1-2, there was an increased number of ELL's with limited English entering SPC (50% of the total number of MoE-funded students). This, along with further students with high needs and low oral language levels, impacts the school's overall achievement results.</p> <p>Although ELL results in the junior school impacted the overall results, the introduction of BSLA and Writers Toolbox increased student confidence. Students attempted more complex spelling, a wider range of sentence styles, and showed a greater use of correct punctuation.</p>	<p>Continue to focus on planning, feedback, feedforward, and student agency in classroom writing programmes.</p> <p>Align the teaching programmes with the new English curriculum expectations.</p> <p>Team leaders regularly visit classrooms to observe practice using a formal process, which includes student feedback.</p> <p>Sustain, consolidate and reinforce the PLD-centred Writer's Tool Box and Relationship-Based learning approaches. Train new teachers in the use of these approaches.</p> <p>Maintain fidelity to the WTB and Relationship-based protocols approach through: regular observations, coaching and mentoring conversations, data analysis in both teams and school-wide.</p> <p>Continue to use data and coaching feedback from leaders, peers, and students to improve teaching practice and specific student outcomes.</p> <p>Several new staff members are currently being introduced to the Writers Toolbox Programme. This investment is necessary to maintain the fidelity and success of the writing programme.</p>

Planning for Next Year			
2026: <ul style="list-style-type: none"><li>● Maintain fidelity to the <b>Relationships-Based Learning model, new curriculum requirements, Writer's ToolBox, BSLA programme, Maths No Problem</b></li><li>● Continue development of culturally responsive teaching</li><li>● Continue building collective teacher efficacy to positively impact student achievement</li><li>● Continue to strengthen teachers' capability to collaboratively inquire into and change their practice based on evidence gathered from a range of sources. For example: real-time WTB data, WTB diagnostic assessment, RBL feedback loops, BSLA assessments, Maths No Problem formative data, student voice data.</li><li>● Leaders supporting teams to understand and deepen content knowledge across the new NZC, LLP, ELLP and supporting documents</li><li>● Leaders leading analysis and interpretation of data "Tracking Data - T1 - 2026".</li><li>● Increasing the use of "The Village", an ESOL resource to support ELLs' oral language needs and teacher knowledge to support identified learners</li><li>● Participate in training for BSLA delivery beyond the junior school when available</li><li>● Gather the parent, student, and teacher voices by trained facilitators</li><li>● Continue to use an independent facilitator to strengthen the RBL philosophy in the school alongside the leadership team..</li></ul>			

<p>Strengthen data gathering and analysis school-wide (leaders, teachers &amp; students).</p>	<p>Continue to be consistent in the use of the common language used across the school when talking about writing (staff &amp; students).</p> <p>Regular feedback from students across the whole school also showed improvement in the clarity of the student responses. "What are my next steps?" &amp; "How does my teacher help my learning?" is a student question that will need teachers to be more explicit in their teaching (metacognition).</p>	<p>More students were able to differentiate between the task and the skills they were using in writing.</p> <p>Overall, students have a greater understanding of writing expectations for their level due to using the Writers Toolbox.</p> <p>The use of the Writers Toolbox has prompted greater student ownership and self-monitoring, resulting in students being positive about writing.</p> <p>Year 7 and 8 students are confident and self-motivated to raise their own writing achievements, as shown in the data.</p> <p>Unpacking Relationship-Based Learning discursive practices through our observational process revealed that each area of the RBL discursive practices needed strengthening. Prior Learning was the first discursive practice to be observed.</p>	<p>Continue to focus on explicit planning, teaching and assessment tasks to ensure effective feedback and next steps can be shared with students.</p> <p>Teachers use explicit language to increase students' metacognition when writing and giving feedback.</p> <p>Schoolwide student-centred writing walls and in-book copies of expectations so students can know and articulate their next steps.</p> <p>Continue collecting student voice to see progress in the clarity and explicitness of teaching.</p> <p>Continue to use RBL protocols to guide co-construction team meetings, data analysis, review of teacher effectiveness and teachers' reflective dialogue. These will maintain a collective focus on student learning and achievement.</p> <p>Continue to unpack RBL discursive practice.</p> <p>Team Leaders promote an increased use of discursive practices to engage students in the learning process (based on data gathered from feedback loops).</p> <p>Use the Writer's Tool Box Diagnostic Composition Skills index analysis to identify and prioritise writing needs. This includes a focus on teaching robust planning and the expansion of ideas in students' writing to develop ideas in depth.</p> <p>Ensure scaffolding of learning targeted to individual needs and the new curriculum requirements.</p>

# SPC SCHOOL-WIDE DATA - End of Year 2025



Whole Education. Whole Person.

## Background on NZ Curriculum Changes

From the start of 2025, NZ schools must teach from the new curriculum for Maths in Y0-8 and English in Y0-6. This means we are currently changing from the old to the new. Due to this, children's progress and achievement compared to previous years may have changed, as the curriculum expectations have changed. Teachers use observations, classroom tasks and other assessments to report on progress a child is making. In Term 2 the MOE released four progress indicators for schools across NZ when reporting, SPC reported using this system. The progress descriptors help teachers communicate to parents and whānau how their child's progress is tracking against curriculum expectations. Teachers select the one that best describes how the student is progressing for their year level in relation to each strand and overall in relation to the progress outcome for their phase. The MOE has since updated these descriptors to include a 5th one and has renamed them emerging, developing, consolidating, proficient and exceeding. At the end of 2025, the MOE released further assessment guidance to support schools in reporting on the new curriculum in 2026.

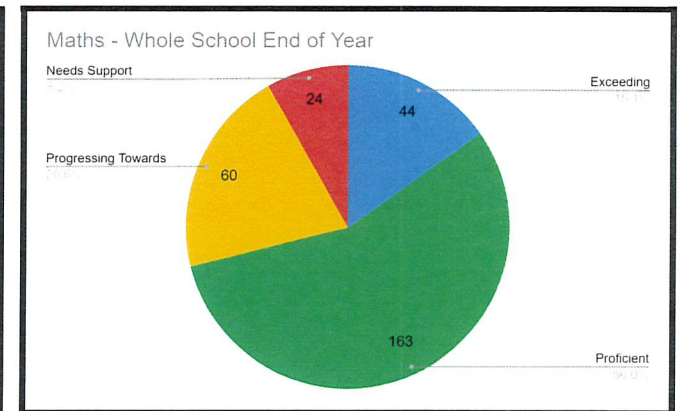
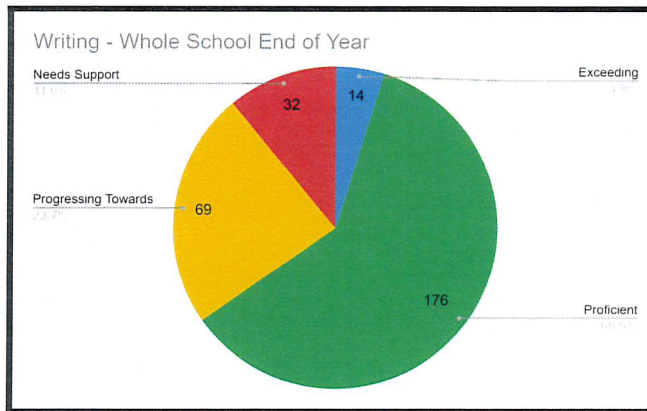
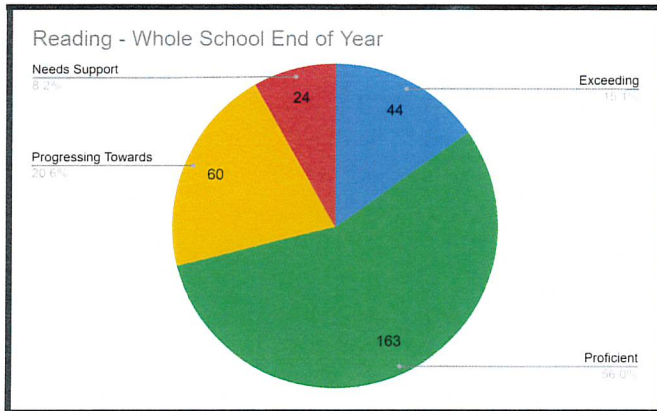
Descriptors	Details
<b>Needs support</b>	<ul style="list-style-type: none"> <li>• Are not meeting expectations for their year level and need support to help them develop sufficient knowledge and skills (as described in the year-by-year teaching sequence).</li> <li>• Can complete tasks with significant guidance and assistance.</li> <li>• Need adjusted classroom practice, tailored responses, or additional learning support.</li> </ul>
<b>Progressing towards</b>	<ul style="list-style-type: none"> <li>• Are progressing towards meeting the curriculum expectations for their year level.</li> <li>• Can complete tasks with some guidance and assistance.</li> <li>• Need targeted support to increase the rate of progress and achievement to develop sufficient knowledge and skills (as described in the year-by-year teaching sequence).</li> </ul>
<b>Proficient</b>	<ul style="list-style-type: none"> <li>• Are meeting expectations for their year level.</li> <li>• Can consistently complete tasks accurately and independently, and show they are continuing to develop sufficient knowledge and skills (as described in the year-by-year teaching sequence). They are making the expected progress to achieve the end of phase progress outcomes.</li> <li>• Need continued responsive learning experiences to allow for deeper exploration of the curriculum.</li> </ul>
<b>Exceeding</b>	<ul style="list-style-type: none"> <li>• Are exceeding expectations for their year level.</li> <li>• Can consistently demonstrate an advanced understanding of concepts, knowledge and skills for their year level. This means they can clearly communicate their thinking, and transfer knowledge to a range of situations.</li> <li>• Need extended learning and enrichment activities through the breadth and depth of the curriculum.</li> </ul>

## SPC Whole School percentage Proficient or Exceeding

Percentage of the whole school who are Proficient or Exceeding the curriculum expectation in Reading, Writing, Maths.

	Reading	Writing	Maths
<b>2025 Mid Year</b>	70.04%	54.36%	58.20%
<b>2025 End of Year</b>	81.10%	65.30%	71.20%

## 2025 End of Year Data - Whole School

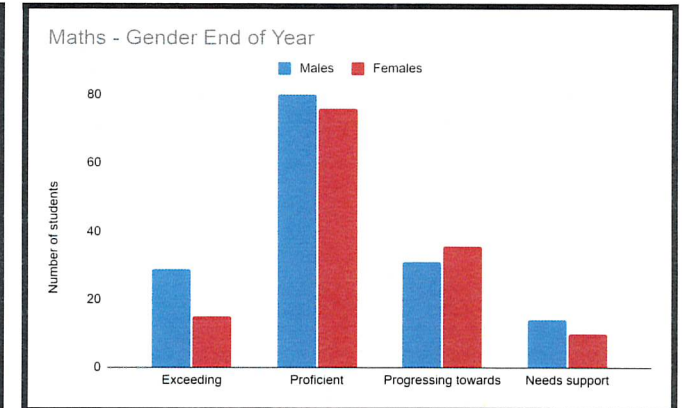
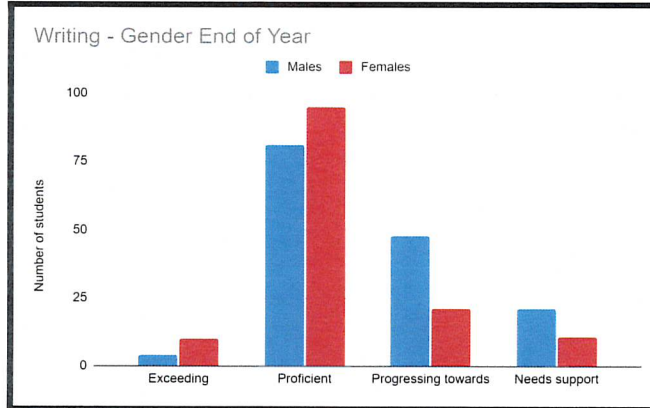
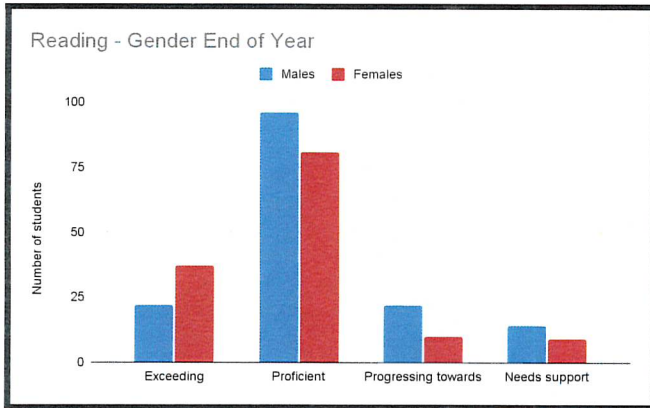


**Key**

Exceeding
Proficient
Progressing Towards
Needs Support

## 2025 End of Year Data - Gender

Comparison of gender across the whole school in Reading, Writing, Maths



Percent	Reading		Writing		Maths	
Exceeding	14.30%	27%	2.60%	7.30%	18.80%	10.90%
Proficient	62.30%	59.10%	52.70%	69.40%	52%	55.50%
Progressing Towards	14.30%	7.30%	31.10%	15.30%	20.10%	26.30%
Needs Support	9.10%	6.60%	13.60%	8%	9.10%	7.30%

School Roll

Males = 154

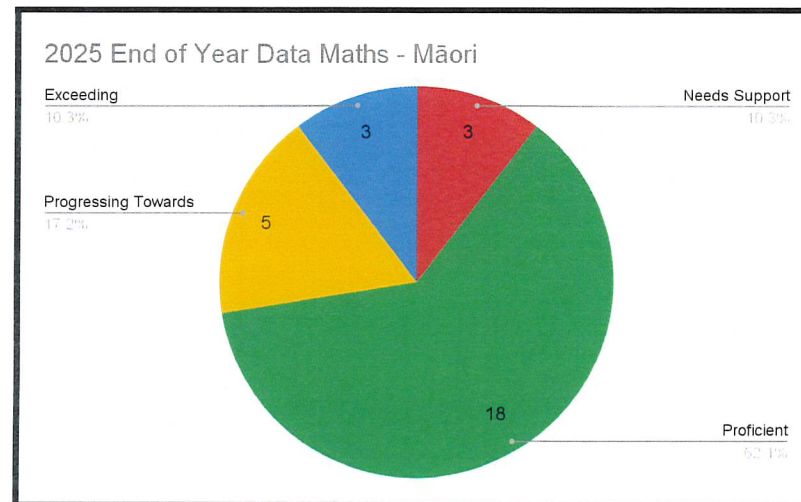
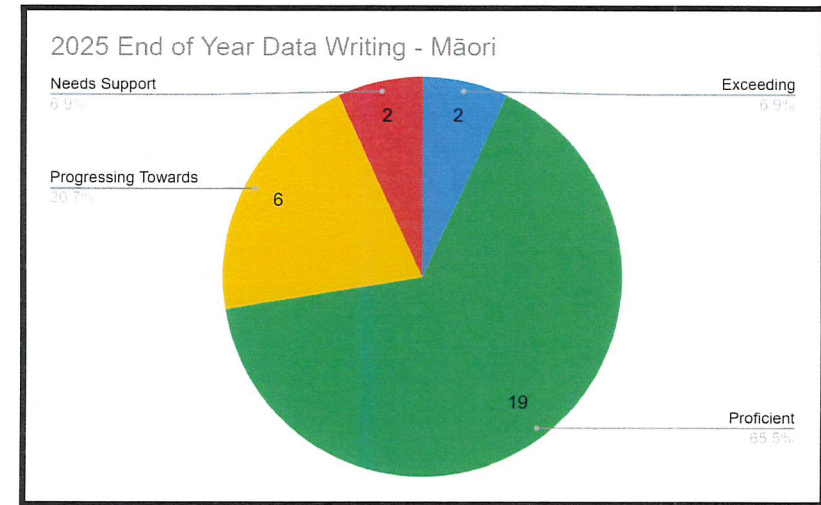
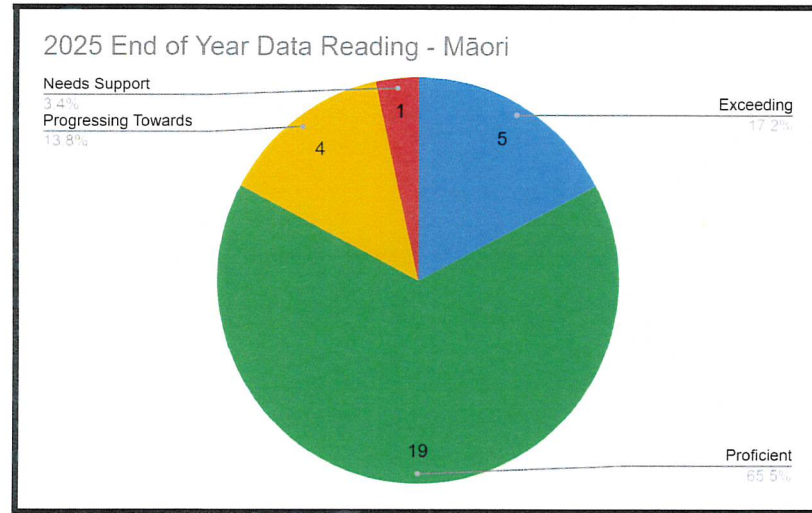
Females = 137

## 2025 SPC Mid & End of Year - By Year Groups

Percent Proficient or Exceeding the curriculum expectation in Reading, Writing and Maths per year group.

Year Level	READING - % Proficient or Exceeding		WRITING - % Proficient or Exceeding		MATHS - % Proficient or Exceeding	
	Mid	End	Mid	End	Mid	End
1	84.38%	91.4%	78.12%	65.8%	90.63%	68.6%
2	76.48%	85.3%	47.06%	52.9%	41.18%	61.7%
3	66.67%	78.8%	54.55%	57.6%	63.64%	63.6%
4	68.3%	73.9%	51.22%	56.8%	51.22%	73.9%
5	68.75%	87.5%	56.25%	81.2%	75%	87.6%
6	73.91%	82.6%	52.17%	78.3%	56.52%	78.2%
7	50%	72.9%	33.33%	58.4%	41.67%	54.2%
8	79.55%	81.8%	68.18%	77.2%	56.82%	86.3%

## 2025 End of Year Data - Māori



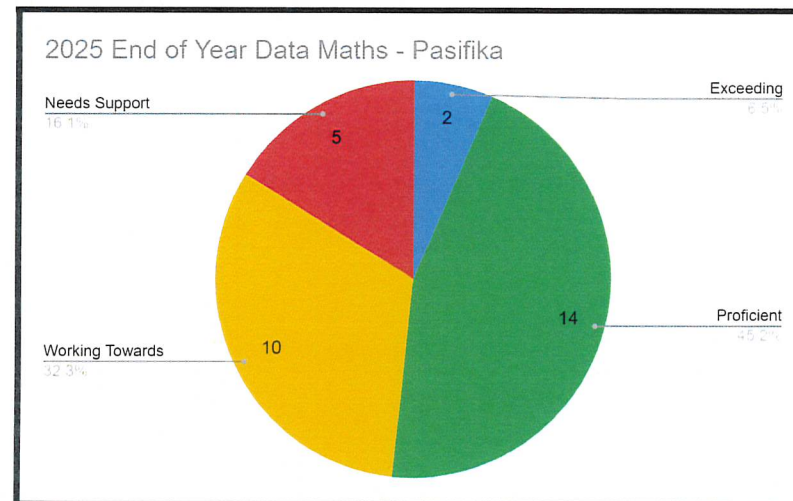
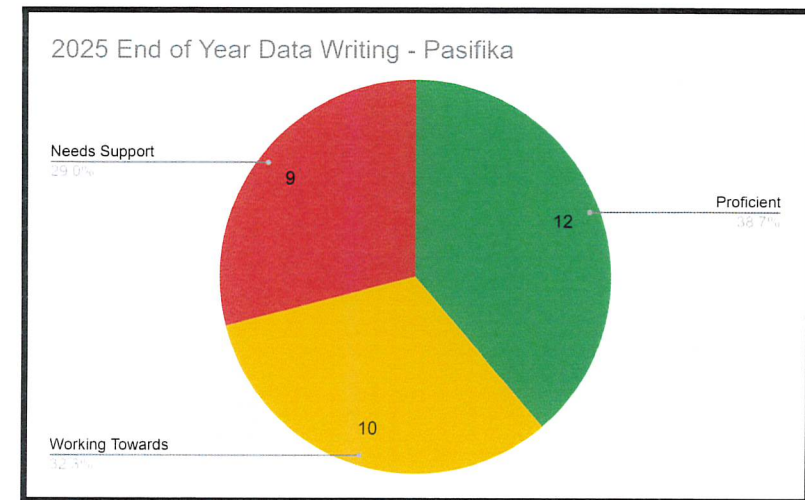
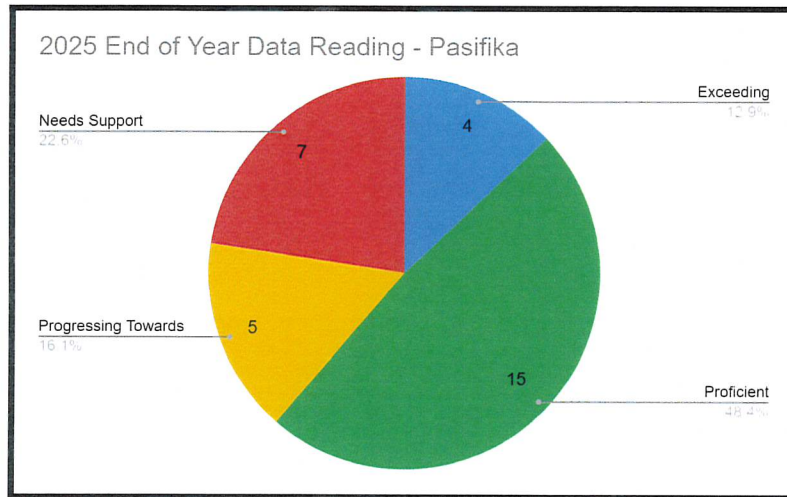
**Key**

Exceeding
Proficient
Progressing Towards
Needs Support

29 students

10.10% of school

## 2025 End of Year Data - Pasifika



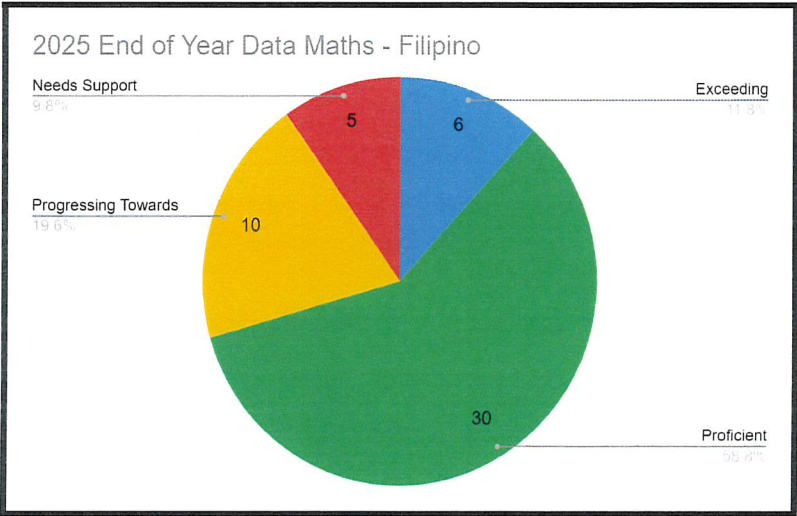
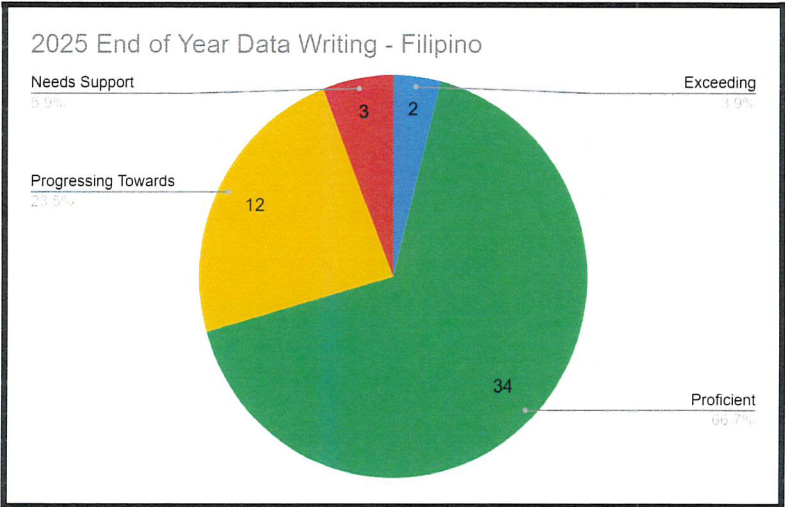
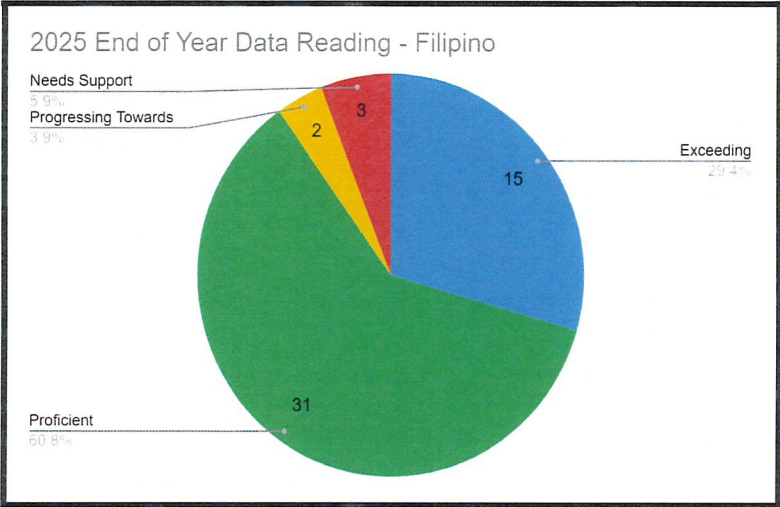
### Key

Exceeding Proficient Progressing Towards Needs Support

31 students

10.8% of school

# 2025 End of Year Data - Filipino



**Key**  
Exceeding  
 Proficient  
 Progressing Towards  
 Needs Support

48 students

16.7% of school

## **Addressing the Treaty**

At St Peter Chanel Catholic School we acknowledge New Zealand's cultural diversity and the unique position of Maori as tangata whenua. Te Tiriti o Waitangi is one of eight principles in The New Zealand Curriculum that provides a foundation for the school's decision making.

The special place of Maori in the community is recognised and valued through Te Reo, Kapa haka and Whanau Meetings.

Teachers are developed in Maori competencies -Taitakio.

Te Reo Maori is timetabled and integrated ensuring consistency across the school.

We promote Maori achievement and equal opportunities for all members of the school community.

We respect each person's culture and their right to follow their cultural direction.