KAIPARA COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 26

Principal: Cindy Sullivan

School Address: 36 Rautawhiri Road, Helensville

School Postal Address: 36 Rautawhiri Road, Helensville 0800

School Phone: 09 420 8640

School Email: csullivan@kaipara.school.nz

Accountant / Service Provider: Schooled Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jack Hone McKinney-Ryder	Presiding Member	Elected	Sept-25
Cindy Sullivan	Principal	Appointed	Current
Rochelle Gillespie	Parent Rep	Elected	Sept-25
Nicola Keen-Biggelaar	Parent Rep	Elected	Sept-25
Wiki Ratima	Parent Rep	Elected	Sept-25
Jono Curran	Parent Rep	Elected	Sept-25
Michael Rowe	Parent Rep	Elected	Sept-25
Lara-Jane Heta	Parent Rep	Elected	Sept-25
Christine MacKay	Parent Rep	Elected	Sept-25
Jo Mears	Staff Member	Elected	Sept-25
Ryan Bell	Student Member	Elected	Dec-25
Harper Heta	Student Member	Elected	Sept-24

KAIPARA COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Kaipara 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.

Jack McKinney-Ryder	Cindy Sullivan
Full Name of Presiding Member	Full Name of Principal
Jack McKinney Ryder	C. Su
Signature of Presiding Member	Signature of Principal
29 May 2025	29 May 2025
Date:	Date:

Kaipara 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	11,209,037	10,639,542	11,735,503
Locally Raised Funds	3	876,281	358,000	579,891
Interest		124,889	57,000	75,585
Total Revenue		12,210,207	11,054,542	12,390,979
Expense				
Locally Raised Funds	3	657,450	454,098	337,317
Learning Resources	6	8,119,741	8,142,435	8,692,732
Administration	7	641,820	617,617	567,158
Interest		5,110	6,600	6,630
Property	8	2,710,585	2,104,381	2,715,426
Loss on Disposal of Property, Plant and Equipment		4,559	-	1,146
Total Expense		12,139,265	11,325,131	12,320,409
Net Surplus / (Deficit) for the year		70,942	(270,589)	70,570
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		70,942	(270,589)	70,570

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

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

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		2,174,023	2,174,020	1,365,419
Total comprehensive revenue and expense for the year		70,942	(270,589)	70,570
Contributions from the Ministry of Education		117,840	-	-
Distributions to the Ministry of Education		(591,738)	-	-
Contribution - Furniture and Equipment Grant		-	-	738,034
Equity at 31 December		1,771,067	1,903,431	2,174,023
Accumulated comprehensive revenue and expense		1,771,067	1,903,431	2,174,023
Equity at 31 December		1,771,067	1,903,431	2,174,023

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.

Kaipara College
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	9	1,188,980	1,474,082	1,234,362
Accounts Receivable	10	632,172	608,312	608,312
GST Receivable		31,335	20,975	21,232
Prepayments		3,222	18,243	48,243
Investments		1,031,072	650,000	1,250,000
Funds Receivable for Capital Works Projects	18	10,884	65,038	140,804
		2,897,665	2,836,650	3,302,953
Current Liabilities				
Accounts Payable	12	870,844	716,257	718,303
Borrowings	13	26,392	25,558	25,558
Revenue Received in Advance	14	140,723	129,833	188,399
Provision for Cyclical Maintenance	15	116,411	-	82,310
Finance Lease Liability	16	32,084	30,182	34,624
Funds held in Trust	17	199,555	90,339	89,743
Funds held for Capital Works Projects	18	72,103	-	74,053
		1,458,112	992,169	1,212,990
Working Capital Surplus/(Deficit)		1,439,553	1,844,481	2,089,963
Non-current Assets				
Property, Plant and Equipment	11	964,220	835,291	868,438
		964,220	835,291	868,438
Non-current Liabilities				
Borrowings	13	44,851	63,896	89,454
Provision for Cyclical Maintenance	15	561,971	693,858	663,155
Finance Lease Liability	16	25,885	18,587	31,769
		632,707	776,341	784,378
Net Assets		1,771,067	1,903,431	2,174,023
Equity		1,771,067	1,903,431	2,174,023

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

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

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		2,944,821	3,897,896	2,859,400
Locally Raised Funds		624,063	197,083	570,333
International Students		193,657	149,432	135,248
Goods and Services Tax (net)		(10,103)	(69,581)	(69,838)
Payments to Employees		(1,555,512)	(1,598,764)	(1,282,432)
Payments to Suppliers		(2,025,762)	(1,764,415)	(1,715,551)
Interest Paid		(5,110)	(6,600)	(6,630)
Interest Received		133,443	57,000	53,392
Net cash from/(to) Operating Activities		299,497	862,051	543,922
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(130,210)	(177,812)	(355,543)
Purchase of Investments		-	(650,000)	(1,250,000)
Proceeds from Sale of Investments		218,928	-	-
Net cash from/(to) Investing Activities		88,718	(827,812)	(1,605,543)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	738,034
Distributions to Ministry of Education		(591,738)	-	-
Finance Lease Payments		(35,873)	(50,336)	(35,807)
Repayment of Loans		(43,769)	(42,810)	115,012
Funds Administered on Behalf of Other Parties		237,783	(222,885)	177,403
Net cash from/(to) Financing Activities		(433,597)	(316,031)	994,642
Net increase/(decrease) in cash and cash equivalents		(45,382)	(281,792)	(66,978)
Cash and cash equivalents at the beginning of the year	9	1,234,362	1,755,874	1,301,340
Cash and cash equivalents at the end of the year	9	1,188,980	1,474,082	1,234,362

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.

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 16. Future operating lease commitments are disclosed in note 22.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

h) 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.

i) Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Board-owned Buildings	40 years
Furniture and Equipment	10 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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 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.

l) Revenue Received in Advance
Revenue received in advance relates to fees received from international students and grants received where there are unfulfilled obligations for the Group 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 international students, should the School be unable to provide the services to which they relate.

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

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

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

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

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

o) 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.

The School's financial liabilities comprise accounts payable, borrowings, 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) 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.

q) 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.

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

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

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Government Grants - Ministry of Education	2,563,539	2,728,351	2,558,513
Teachers' Salaries Grants	6,266,608	6,310,785	7,170,789
Use of Land and Buildings Grants	1,997,608	1,275,889	1,774,119
Other Government Grants	381,282	324,517	232,082
	11,209,037	10,639,542	11,735,503

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Revenue	$	$	$
Donations and Bequests	8,882	-	9,865
Fees for Extra Curricular Activities	300,659	190,400	278,490
Fees for Extra Curricular Activities - Overseas Travel	247,849	-	-
Trading	25,279	14,300	112,065
Fundraising and Community Grants	98,310	31,139	69,031
Other Revenue	28,938	11,625	14,610
International Student Fees	166,364	110,536	95,830
	876,281	358,000	579,891
Expense			
Extra Curricular Activities Costs	296,269	290,021	296,973
Extra Curricular Activities Costs - Overseas Travel	283,891	104,490	-
Trading	7,185	6,000	7,687
Fundraising and Community Grant Costs	11,051	-	4,000
International Student - Employee Benefits - Salaries	2,903	3,000	153
International Student - Other Expenses	56,151	50,587	28,504
	657,450	454,098	337,317
Surplus/ (Deficit) for the year Locally Raised Funds	218,831	(96,098)	242,574

The overseas Travel refers to Rugby Trips to Japan, funded by parents, Fundraising , Sponsorships and Grants undertaken by Boys *and Girls Rugby Teams to test their rugby skills against Japanese Teams, gain exposure to Japanese traditons,food and customs.*

6. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Curricular	704,392	644,610	598,389
Information and Communication Technology	134,303	128,380	117,935
Employee Benefits - Salaries	7,079,780	7,189,235	7,780,328
Staff Development	23,476	25,000	33,343
Depreciation	175,158	152,210	160,575
Other Learning Resources	2,632	3,000	2,162
	8,119,741	8,142,435	8,692,732

7. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	12,362	12,420	12,060
Board Fees and Expenses	6,849	13,500	8,841
Operating Leases	-	-	391
Other Administration Expenses	46,366	53,431	39,049
Employee Benefits - Salaries	531,951	492,472	461,253
Insurance	16,441	18,398	18,168
Service Providers, Contractors and Consultancy	27,851	27,396	27,396
	641,820	617,617	567,158

8. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cyclical Maintenance	18,818	85,765	206,231
Heat, Light and Water	140,703	153,000	152,161
Rates	-	126	61
Repairs and Maintenance	134,586	117,459	125,004
Use of Land and Buildings	1,997,608	1,275,889	1,774,119
Employee Benefits - Salaries	213,520	224,842	257,871
Other Property Expenses	205,350	247,300	199,979
	2,710,585	2,104,381	2,715,426

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.

9. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	1,188,980	474,082	1,234,362
Short-term Bank Deposits	-	1,000,000	-
Cash and cash equivalents for Statement of Cash Flows	1,188,980	1,474,082	1,234,362

Of the $1,188,980 Cash and Cash Equivalents, $73,103 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $1,188,980 Cash and Cash Equivalents, $10,358 of Revenue Received in Advance is held by the School, as disclosed in note 12.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 14.

10. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	11,848	95,276	16,667
Interest Receivable	14,194	555	22,748
Teacher Salaries Grant Receivable	606,130	512,481	568,897
	632,172	608,312	608,312
Receivables from Exchange Transactions	26,042	95,831	39,415
Receivables from Non-Exchange Transactions	606,130	512,481	568,897
	632,172	608,312	608,312

10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	$	$	$
Short-term Bank Deposits	1,031,072	650,000	1,250,000
Total Investments			
	1,031,072	650,000	1,250,000

11. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV)** $
Building Improvements	216,883	-	(2,375)	-	(7,792)	**206,717**
Furniture and Equipment	453,478	53,977	-	-	(70,074)	**437,382**
Information and Communication Technology	76,242	189,152	(551)	-	(49,681)	**215,162**
Motor Vehicles	47,714	-	-	-	(10,224)	**37,490**
Leased Assets	59,315	27,738	(291)	-	(35,125)	**51,636**
Library Resources	14,806	4,920	(1,633)	-	(2,262)	**15,833**
	868,438	275,787	(4,850)	-	(175,158)	**964,220**

The net carrying value of ICT equipment held under a finance lease is $51,637 (2023: $59,315)

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.

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	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Building Improvements	324,454	(117,737)	**206,717**	328,554	(111,671)	**216,883**
Furniture and Equipment	1,366,384	(929,002)	**437,382**	1,388,576	(935,098)	**453,478**
Information and Communication Technology	682,289	(467,127)	**215,162**	553,757	(477,515)	**76,242**
Motor Vehicles	96,016	(58,526)	**37,490**	96,016	(48,302)	**47,714**
Leased Assets	131,107	(79,471)	**51,636**	128,464	(69,149)	**59,315**
Library Resources	49,258	(33,425)	**15,833**	49,832	(35,026)	**14,806**
	2,649,508	(1,685,288)	**964,220**	2,545,199	(1,676,761)	**868,438**

12. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	136,894	64,036	66,083
Accruals	66,227	114,861	12,060
Banking Staffing Overuse	-	-	15,704
Employee Entitlements - Salaries	606,130	512,481	568,896
Employee Entitlements - Leave Accrual	61,593	24,879	55,560
	870,844	716,257	718,303
Payables for Exchange Transactions	870,844	716,257	718,303
	870,844	716,257	718,303

The carrying value of payables approximates their fair value.

13. Borrowings

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Loans due in one year	26,392	25,558	25,558
	26,392	25,558	25,558
Loans due after one year	44,851	63,896	89,454
	44,851	63,896	89,454

The school has borrowings at 31 December 2024 of $71,243 (31 December 2023: $115,012). This loan is from the EEC Authority for the purpose of Lighting. The loan is unsecured, interest is 0.00% per annum and the loan is payable in equal quarterly instalments of $7,348.

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14. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
International Student Fees in Advance	120,365	92,550	93,072
Other revenue in Advance	20,358	37,283	95,327
	140,723	129,833	188,399

15. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Provision at the Start of the Year	745,465	745,465	539,234
Increase to the Provision During the Year	69,463	85,765	206,231
Use of the Provision During the Year	(85,901)	(137,372)	-
Other Adjustments	(50,644)	-	-
Provision at the End of the Year	678,383	693,858	745,465
Cyclical Maintenance - Current	116,411	-	82,310
Cyclical Maintenance - Non current	561,971	693,858	663,155
	678,382	693,858	745,465

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 schools 10 Year Property Plan.

16. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
No Later than One Year	35,739	30,182	39,142
Later than One Year and no Later than Five Years	28,426	18,587	33,960
Future Finance Charges	(6,196)	-	(6,439)
	57,969	48,769	66,663
Represented by			
Finance lease liability - Current	32,084	30,182	34,624
Finance lease liability - Non current	25,885	18,587	31,769
	57,969	48,769	66,393

17. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	199,555	90,339	89,743
	199,555	90,339	89,743

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.

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

	2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Music Roof & Hall Windows	248859	(31,784)	22,500	(1,600)	-	(10,884)
Boiler Replacement	216073	(92,730)	92,730	-	-	-
Innovative Technology & Arts Cen	201761	64,549	4,246	(73,550)	4,755	-
Temporary Cooking Room	233104	(2,473)		(41,285)	43,758	-
AMS Combined Gym	229216	9,504	393,900	(344,313)	-	59,091
A: Acoustic Works to the Hall	248859	(13,817)	19,275	(1,600)	-	3,858
T: Toilet Refurbishment	248854	-	13,000	(5,746)	-	7,254
A,O,P: Electrical Works	248857	-	43,200	(41,300)	-	1,900
NIWE:RM/UNC Cyclone Event Tre	241464	-	30,906	-	(30,906)	-
Totals		(66,751)	619,757	(509,394)	17,607	61,219

Represented by:

Funds Held on Behalf of the Ministry of Education	72,103
Funds Receivable from the Ministry of Education	(10,884)

Innovative Technology & Arts Centre project was cancelled by the Ministry. The Board provided $4,755 of funding to close out the project from retained surpluses. The $4,755 was treated as a minor capital works expense.

The Temporary Cooking Room project exceeded Ministry funding, and therefore the Board provided $43,758 of funding to complete and close out the project from retained surpluses. The $43,758 was treated as a Fixed Asset.

	2023	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Music Roof & Hall Windows	2448859	(18,004)	-	(13,780)	-	(31,784)
Boiler Replacement	216073	(92,730)	-	-	-	(92,730)
Innovative Technology & Arts Cen	201761	(10,451)	80,053	(5,053)	-	64,549
Temporary Cooking Room	233104	8,422	-	(10,895)	-	(2,473)
Shade Structure Blocks P, O & L		(75,389)	40,000	(32,968)	68,357	-
Hort Block Asbestos Remedy		(6,022)	-	-	6,022	-
AMS Combined Gym	229216	-	49,237	(39,733)	-	9,504
A: Acoustic Works to the Hall	248859	-	-	(13,817)	-	(13,817)
Totals		(194,174)	169,290	(116,246)	74,379	(66,751)

Represented by:

Funds Held on Behalf of the Ministry of Education	74,053
Funds Receivable from the Ministry of Education	(140,804)

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19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	4,120	3,845
Leadership Team		
Remuneration	834,472	800,169
Full-time equivalent members	6	6
Total key management personnel remuneration	838,592	804,014

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 Property (2 members) committee that meet as required. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	180-190
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	13.00	11.00
110 - 120	13.00	17.00
120 - 130	2.00	5.00
130 - 140	3.00	1.00
140 -150	0.00	0.00
150 - 160	0.00	0.00
	31.00	34.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $371,866 (2023:$503,350) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	$
AMS Combined Gym	104,934
A: Acoustic Works to the Hall	14,584
T: Toilet Refurbishment	124,254
A,O,P: Electrical Works	6,700
Fencing Spikes Remediation	73,000
D,M,L,P: Targeted Roofing Works	45,000
Total	**368,472**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18.

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any contracts.

The total lease payments incurred during the period were $nil (2023: $nil).

23. 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	1,188,980	1,474,082	1,234,362
Receivables	632,172	608,312	608,312
Investments - Term Deposits	1,031,072	650,000	1,250,000
Total financial assets measured at amortised cost	2,852,224	2,732,394	3,092,674
Financial liabilities measured at amortised cost			
Payables	870,844	716,257	718,303
Borrowings - Loans	44,851	63,896	115,012
Finance Leases	57,969	48,769	66,393
Total financial liabilities measured at amortised cost	973,664	828,922	899,708

24. Events After Balance Date

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

Independent auditor's report

To the readers of the financial statements of Kaipara College for the year ended 31 December 2024

The Auditor-General is the auditor of Kaipara College (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, 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, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 30 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1, and pages 22 to 43 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) (PSE 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.

Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Kaipara College: Statement of variance: progress against 2024 targets

Strategic Goal 2: Develop and strengthen a positive school culture that prioritises wellbeing and a sense of belonging for all **Strategic Goal 3: Acknowledge our past, improve our present and nurture our future** **Embed a high expectations, responsive curriculum that is inclusive of and responsive to all our learners so they reach their potential** **Strategic Goal 4: All students reach their potential through high expectations and inclusive educations**
Annual Target/Goal: ***As per the annual implementation plan*** **Annual Goal 1:** **Goal 1: Lift NCEA achievement rates by 10% at every level: L1 64% to 74%, L2 67% to 77%, L3 61% to 71%**

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions?*** ***What impact did our actions have?***	**Evidence** ***This is the source of information the board used to determine those outcomes.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***	**Planning for next year – where to next?** ***What do you need to do to address targets that were not achieved.*** ***Consider if these need to be included in your next annual implementation plan.***
Actions Embedding effective pedagogies through te WAKA o Kaipara 100% use of effective pedagogies*: • UDL • CSP • literacy/numeracy across the curriculum • feedback/feedforward • Faculty tutorials/catch up/extra help sessions • Do now, learning outcomes, checking for learning, reflection and evaluation of learning	The school PLD programme ran successfully though the year in a number of formats: whole staff PLD (fortnightly), faculty PLD (fortnightly), individual PLD. A numeracy and literacy PLD team was formed and whole staff literacy across the curriculum PLD was delivered. Teachers were provided with NCEA achievement progress data on all students throughout the year. Teachers used this data to track achievement of their students in	NCEA achievement data Teacher survey to measure staff confidence in the direction of the school showed an increase in confidence across the school **<u>Numeracy and Literacy</u>** Kaipara College numeracy and literacy NCEA co-requisite results are consistently above national and Equity Index averages Only five Y12 students do not have literacy and numeracy **<u>Overall NCEA achievement</u>** Level 2 and Level 3 NCEA results saw an increase in achievement from the previous year	We achieved an aspect of our goal in that the achievement at NCEA Level 2 rose from 67% in 2023 to 80% in 2024. We also saw an increase in achievement at NCEA level 3. However we also achieved some improvements in our NCEA outcomes for our students at other levels and reduced the gap between our student achievement and the national level. The reasons for not achieving this goal could include: Lack of attendance of students Students not completing courses	Continue with the whole school and faculty literacy and numeracy across the curriculum PLD as business as usual for 2025 and beyond. Continue to embed effective pedagogies and consistent teaching and learning routines across the school using distributed leadership for increased accountability. Focusing on increasing attendance of our students through the 2025 attendance project

	subject areas and numeracy and literacy. Improved literacy and numeracy NCEA co-requisite achievement to above national and equity level standard.	Level 1 dropped but 10% less than the national and the equity index drop. Level 1 and Level 2 results are better than the national statistics. Kaipara College results for 2024 are on par with national statistics and Equity Index statistics (less than 5% difference, compared to 2023 when there was up to a difference of about 10%) Average difference between Kaipara College and National average in 2023= - 2.4%, 2024= +2.4% The average difference between Kaipara College and Equity Index in 2023 = - 4.9%, 2024 = -2.45	Teachers are slower than anticipated at implementing culturally sustaining pedagogy and universal design for learning and actively tracking achievement data through the year involving the whānau.	
Embedding positive behaviour through te WAKA o Kaipara by consistently implementing our behaviour management plan based on restorative practices	Measured the whole school teacher efficacy around the use of restorative practices as baseline comparative data using the restorative practices indicator matrix	Teacher survey to measure staff confidence in the direction of the school showed an increase in confidence across the school		Use NZCER survey to gather baseline data on student engagement in school Track stand down and suspension data
Developing powerful transformative relationships that support learning with students [The 5 aspects of developing powerful relationships with young people]	This was the focus of some PLD through the year with staff and with our middle leadership team of deans.	Teacher survey to measure staff confidence in the direction of the school showed an increase in confidence across the school		Use NZCER survey to gather baseline data on student engagement in school Track stand down and suspension data

Strategic Goal 3:
Acknowledge our past, improve our present and nurture our future
Embed a high expectations, responsive curriculum that is inclusive of and responsive to all our learners so they reach their potential
Strategic Goal 4:
All students reach their potential through high expectations and inclusive education

Annual Target/Goal: ***As per the annual implementation plan***
Goal 2: Lift Māori student achievement rates so they are equivalent to or better than non-Māori students: L1 42% to 74%, L2 58% to 77%, L3 56% to 71%

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions?*** ***What impact did our actions have?***	**Evidence** ***This is the source of information the board used to determine those outcomes.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***	**Planning for next year – where to next?** ***What do you need to do to address targets that were not achieved.*** ***Consider if these need to be included in your next annual implementation plan.***
Actions Develop and implement te Pae Tawhiti (identifying, tracking, relationships-based effective pedagogies) to accelerate learning for our Māori students Make improving Māori achievement a priority Begin support, tracking and restorative and preventative action more quickly Follow up on non-achievement more quickly, involve whānau Increase support resources, e.g. employ a kaiāwhina Develop and implement an accelerated learning programme designed to accelerate the learning of our Māori students Amplify role and agency of the middle leadership to achieve this goal [Pae Tawhiti - Accelerating Māori Learning]	Māori Achievement Assessment Tool: Developed and implemented a prototype Te Pae Tawhiti assessment tool with all Māori students in the school being interviewed to gather data. This allowed out Māori students to have a voice Pae Tata Data Collation: • Identified and compiled relevant Pae Tata information. • Organised the data into a structured format for analysis. • Fed back findings to staff Promotion of Kaupapa Māori: • Increased awareness and participation in existing initiatives. • Identified and implemented strategies to enhance engagement of Non-Tū Rangatira Māori students. Ngā Uri a Tāne Badge Attainment: • Launched successful awareness campaigns.	Level 1 achievement of our Māori students increased 12% from 2023, while the national and Equity index achievement rate declined by about 12%. This could be seen as a 24% increase in achievement for our Level 1 Māori students Level 1 and UE achievement rates for our Māori students are higher than national statistics. Increasing numbers of students and staff with their Poutama Reo badges.	Although we have some increase in achievement of our Māori students from 2023 to 2024 we did not achieve our aspirational targets. This could be because the process of increasing teacher capacity to use culturally sustaining pedagogy is slower than anticipated, student's absence from school	Wānanga for Māori Students: • Conduct successful wānanga sessions with defined topics and objectives. • Evaluate the impact of wānanga sessions on Māori student engagement and success. Culturally sustaining pedagogy and universal design for learning become business as usual. Teachers made accountable for implementation through the middle leader project. Identifying focus students (students who are at risk of underachieving) supporting and tracking their progress is business as usual. Focusing on increasing attendance of our students through the 2025 attendance project

Copy of Culturally Sustaining Pedagogy.pdf	- Monitored and recognised staff and student progress towards badge attainment. Involvement in Poutama Reo: - Promoted Poutama Reo effectively to increase student and staff participation. - Monitored and improved student engagement in Poutama Reo activities.			

School **Kaipara College**

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of $20,922.24 (excluding GST). The funding was spent on our schools sports co-ordinators wages. The number of students participating in organised sport increased from 46% to 53% of the school roll.

C. S

Cindy Sullivan
Principal
Kaipara College
~~27~~28/11/24

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	A primary objective of the Kaipara College board is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 (s. 127) and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1). The board regularly reviews (through the self-review and Board Assurances policies and processes) how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation. The board (including the Principal) under section 36 of the Health and Safety at Work Act 2015, does what is reasonably practicable to ensure the health and safety of workers, and work to eliminate or minimise health and safety risks. At Kaipara College, we acknowledge our shared responsibility for health, safety, and welfare, and promote school-wide engagement in related policies and procedures. Officers (e.g. health and safety officers) at the school are encouraged to proactively undertake due diligence to ensure health and safety is prioritised by the board.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We ensure all positions are advertised in a way free of bias. We assess applicants on the basis of their skills, experience, qualifications, and aptitude and select the person most suited to the position as a result.
How do you practise impartial selection of suitably qualified persons for appointment?	We have a clear job description for each role and match the qualifications required for the position with the qualifications of the applicants. All advertisements and appointments are free of bias. We ensure we have diversity in the interview and selection processes.

How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	We recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups, e.g. allowing our Māori Head of Faculty extra time in the week to liaise and communicate with whānau We ensure that employment and personnel practices are fair and free of any bias.
How have you enhanced the abilities of individual employees?	Individual employees set professional goals as part of their professional growth cycle. They are able to attend appropriate professional learning opportunities both inside and outside the school. Staff in the school are supported by their peers and leaders to identify areas for growth which can become professional goals.
How are you recognising the employment requirements of women?	All advertisements and appointments are free of gender bias. We ensure we have diverse interview and selection processes. We ensure we have diversity in the interview and selection processes.
How are you recognising the employment requirements of persons with disabilities?	All advertisements are free of disability bias. We ensure we have diversity in the interview and selection processes.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?	yes	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		Not currently
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	yes	
Does your EEO programme/policy set priorities and objectives?		Not currently

As of 31st December 2023, the Kaipara College Board has ensured the fair and proper treatment of its employees in all aspects of employment by:

· Confirming that policies and procedures relating to personnel have been reviewed
· Confirming that it meets the requirements identified as best practice
· Confirming that at all times it aims to be a good employer complying with the conditions stated in all employee contracts
· Confirming that all employees are treated fairly according to the skill, abilities and qualifications they bring without bias
· Confirming that it meets all its Equal Employment Opportunity requirements

Signed by Principal C. Su____________________________

1/5/24

2024 NCEA Student Achievement

Bernard Coleman
Tumuaki Tuarua | Deputy Principal

Board Report for 20 February 2024

1. Executive Summary

Overview

2024 was a year of significant change in the New Zealand educational landscape, with the introduction of the compulsory NCEA Level 1 literacy and numeracy co-requisites and updated Level 1 Achievement Standards. These system-wide shifts impacted achievement rates nationally, particularly at NCEA Level 1. Despite these challenges, Kaipara College remains on a positive trajectory, with strong literacy and numeracy results, an impressive rebound at Level 2, and steady improvements at Level 3, thanks to the resilience and hard mahi shown by leadership, staff and students.

While there are areas requiring focused intervention, particularly University Entrance (UE) rates and male achievement at Level 3, our strategic initiatives, targeted supports, and continued focus on strengthening teaching practices are making an impact. Our results demonstrate that Kaipara College is a school in good health, adapting to system-wide changes, and positioning students for success across multiple pathways.

Key Highlights from 2024 Results

✅ NCEA Level 2 Success

- Achievement increased to 80.0% (up +10.8 percentage points from 2023), surpassing national (72.7%) and equalling equity band (80.5%) averages—our strongest performance in L2 since COVID.

✅ NCEA Level 3 Improvement

- Increased to 65.1% (+4.0%), demonstrating positive momentum in senior school outcomes.

✅ Literacy and Numeracy Excellence

- Year 11 Literacy (89.0%) and Numeracy (82.2%) far exceeded national averages (76.5% & 74.5%), confirming the effectiveness of Kaipara's literacy/numeracy leadership and strategies.

✅ Year 12 Male Achievement

- Male NCEA Level 2 results jumped +14.7 percentage points, closing previous gender gaps and reflecting the impact of strategic retention and intervention efforts.

✅ Strong pathway diversity:

- While UE (46.2%) remains below expectations, tracking data shows that 35-45% of Year 13 leavers pursue university studies, 30% move into employment, and 30% enter polytechnic/trade pathways, ensuring success beyond traditional UE measures.

Key Challenges & Strategic Priorities for 2025

⚠️ NCEA Level 1 decline

- The decline (-9.7% to 54.1%) reflects the nationwide impact (a national decline of about 15%) of co-requisites and curriculum changes rather than just a school-specific issue.
- 2025 strategies include, but not limited to:
  - Continued expansion of Puāwai support to target at-risk students.
  - Continued capacity building in foundational literacy/numeracy teaching at Years 9 & 10.

⚠️ NCEA Level 3 Male Achievement

- Concerning drop in senior male performance, (-16.4%), particularly at L3, despite UE increasing for males. Next steps:
- Investigate disengagement patterns & external completion rates.
- Enhance mentoring & tailored subject pathways for senior boys.

⚠️ University Entrance (UE)

- Declined slightly (-2.5%), particularly for Māori (-5.4%), Pacific (-16.8%), and Female (-10.8%) students. 2025 strategies include:
  - Strengthening UE-focused course guidance and whānau teacher support.
  - Ensuring students complete full subject courses rather than accumulating credits in a "shopping cart" approach.
  - Deepening culturally responsive and sustaining teaching and whānau engagement initiatives to lift Māori & Pacific achievement.

⚠️ Excellence endorsements at Level 3

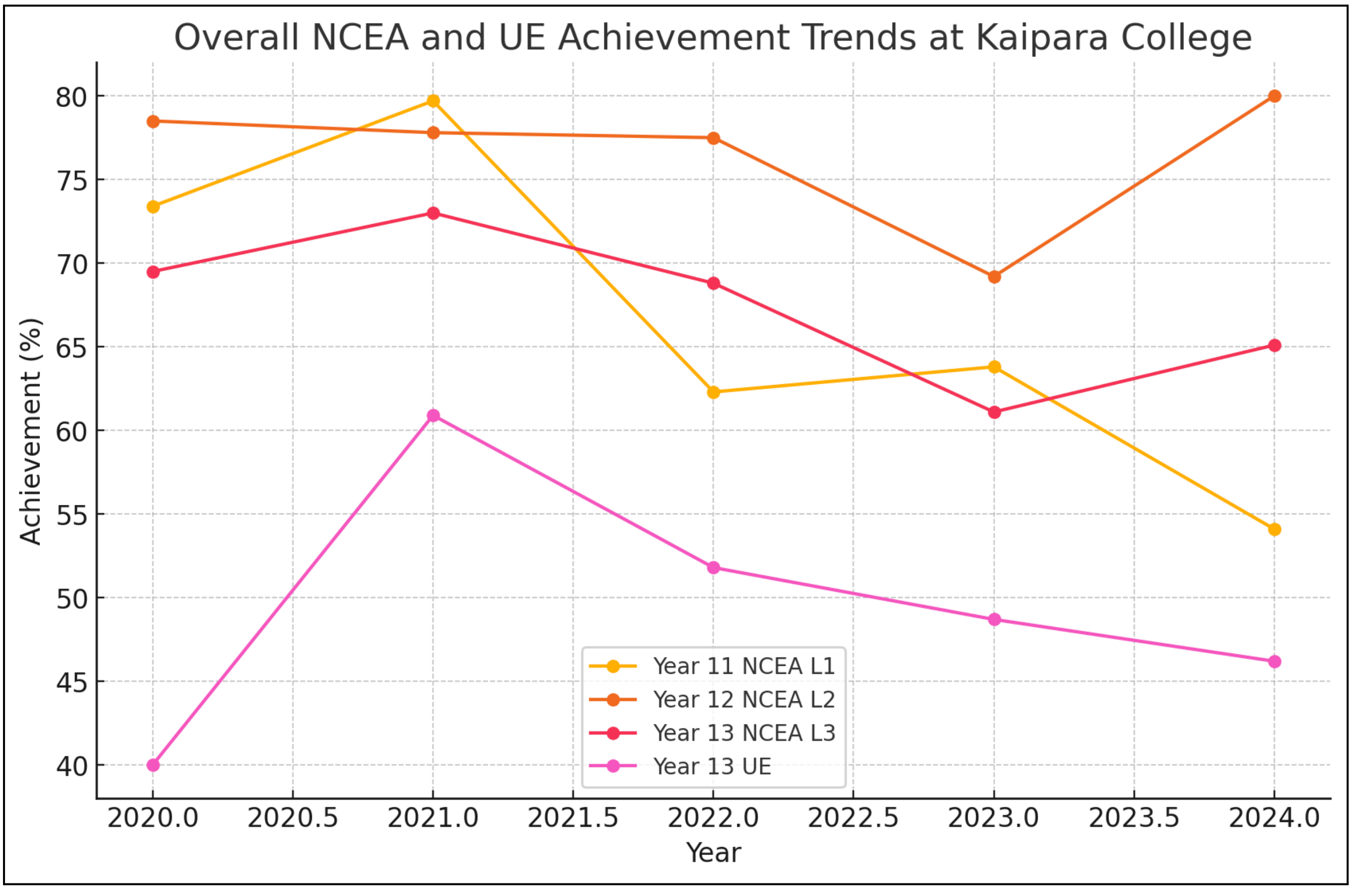
- The figure of (11.1%) is another that suggests a trend of students not completing externals or achieving at the highest level. Next steps:
  - Supporting exam preparation and external assessment engagement.
  - Recognising and replicating successful endorsement strategies from Levels 1 & 2.

Conclusion

Kaipara College is well-positioned for ongoing success, demonstrating resilience, targeted intervention effectiveness, and a strong commitment to student achievement. While systemic changes have presented challenges, our results reinforce that we are making measurable progress, particularly at Level 2 and in foundational literacy and numeracy.

With clear strategic actions and the projects planned for 2025, we are confident that Kaipara College will continue to close achievement gaps, strengthen pathways, and uphold a culture of high expectations and success for all students.

Year	Y11 NCEA L1	Y12 NCEA L2	Y13 NCEA L3	Y13 UE
2023	63.8%	69.2%	61.1%	48.7%
2024	54.1%	80.0%	65.1%	46.2%
Change	-9.7%	+10.8%	+4.0 %	-2.5%



Overall Insights

- Year 11 achievement has declined significantly, which may indicate issues with preparedness for the NCEA Level 1 change itself, teachers having to contend with widespread changes in teaching and learning and assessment, decreased student engagement and/or the impact of the nationwide rollout of the co-requisite. The average national decline at level one was greater than the Kaipara College decline however.

- The sharp increase in Year 12 NCEA L2 is a really positive sign, suggesting improved retention and performance and the impact of targeted interventions like Puāwai in our Y12 and Y13 cohorts.

- Year 13 NCEA L3 also saw a modest improvement, but UE achievement has fallen slightly, below our expectations.

Achievement by Gender

Year	Male Y11 NCEA L1	Female Y11 NCEA L1	Male Y12 NCEA L2	Female Y12 NCEA L2	Male Y13 NCEA L3	Female Y13 NCEA L3	Male Y13 UE	Female Y13 UE
2023	48.3%	74.5%	68.3%	70.3%	67.0%	59.5%	36.2%	61.8%
2024	56.1%	75.5%	83.0%	76.4%	50.6%	58.5%	42.1%	51.0%
Change	+7.8%	+1.0%	+14.7%	+5.1%	-16.4%	-1.0%	+5.9%	-10.8%

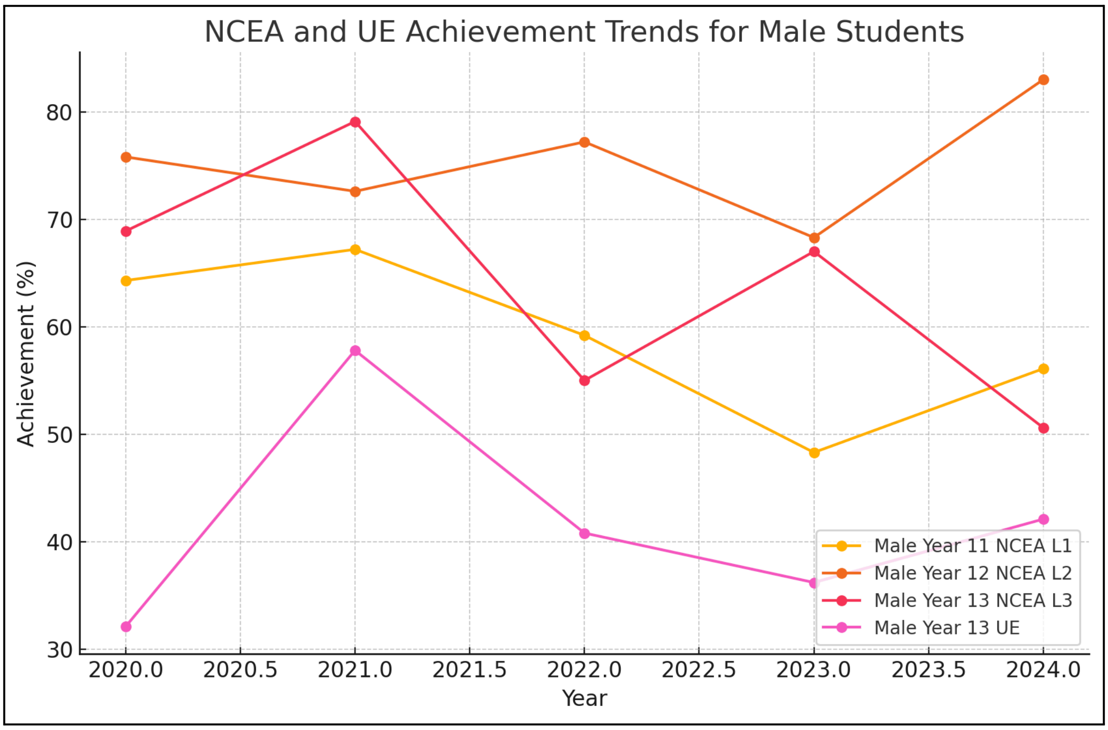
Key Insights

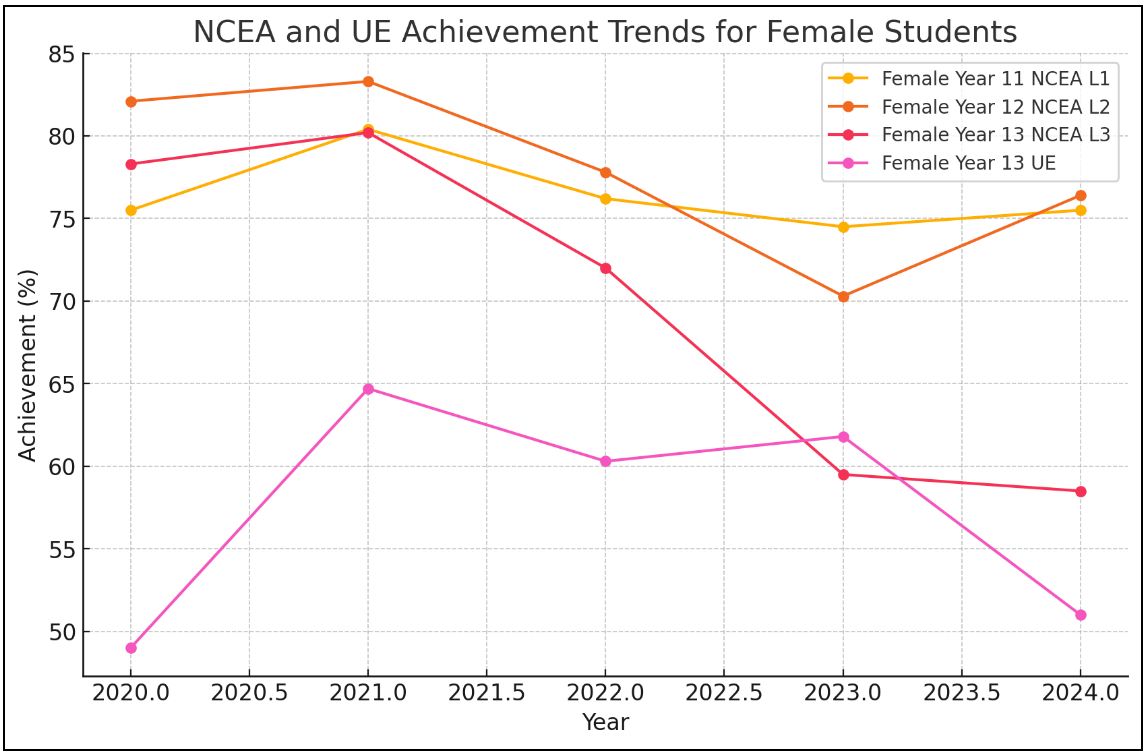
- Year 11 males improved significantly (+7.8 percentage points), possibly due to increased support or changes in curriculum structure. Year 11 females remained stable at around 75.5% still significantly outperforming our male students overall in L1.

- Year 12 males had a large increase (+14.7 percentage points), showing strong growth in this year level. Year 12 females increased by 6.1 percentage points.

- Year 13 males declined in NCEA L3 (-16.4 percentage points), indicating a concerning drop in attainment. Year 13 females had a small decline (-1 percentage point) in NCEA L3 but a drop in UE (-10.8 percentage points), which needs attention. UE for males improved (+5.9 percentage points), which is encouraging despite the L3 decline.

- Overall, the NCEA L1 changes inform the statistics overall at Y11, but of most concern are the significant declines in NCEA L3 for males and Year 13 female UE achievement. This suggests that while students may be passing NCEA L3, they are not necessarily gaining UE, which impacts university readiness. We know of students not completing their externals and will investigate whether this is impacting our students achieving 14 or more university approved credits at Level 3.





Achievement by Ethnicity

Year	Asian Year 11 NCEA L1	European Year 11 NCEA L1	Māori Year 11 NCEA L1	Pacific Year 11 NCEA L1
2023	40	49.5	34.8	50
2024	63.6	48.9	36.4	40
Change	+23.6%	-0.6%	+1.6%	-10%

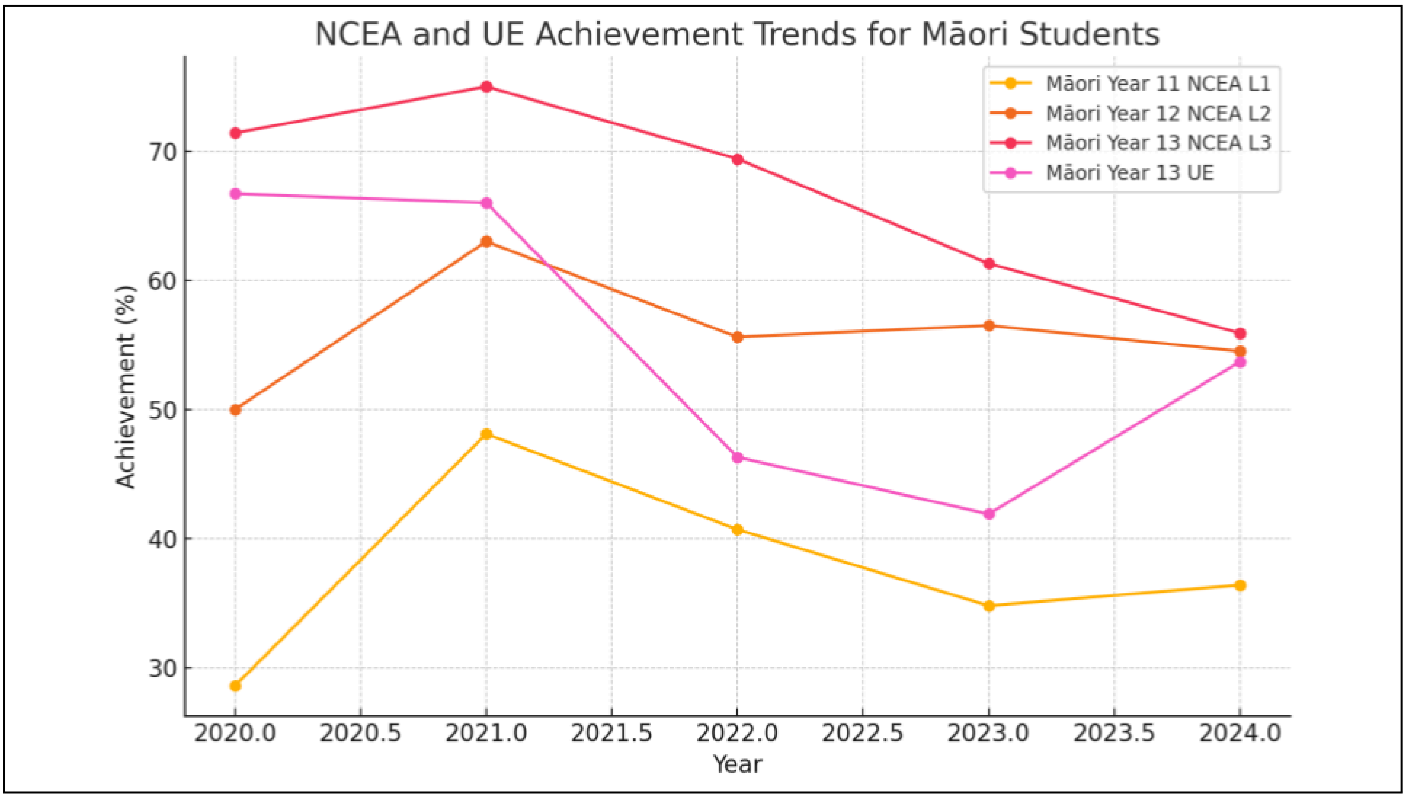
Year	Asian Year 12 NCEA L2	European Year 12 NCEA L2	Māori Year 12 NCEA L2	Pacific Year 12 NCEA L2
2023	40%	63.1%	56.5%	50%
2024	81.8%	68.1%	54.5%	60%
Change	+41.8%	+5.0%	-2.0%	+10%

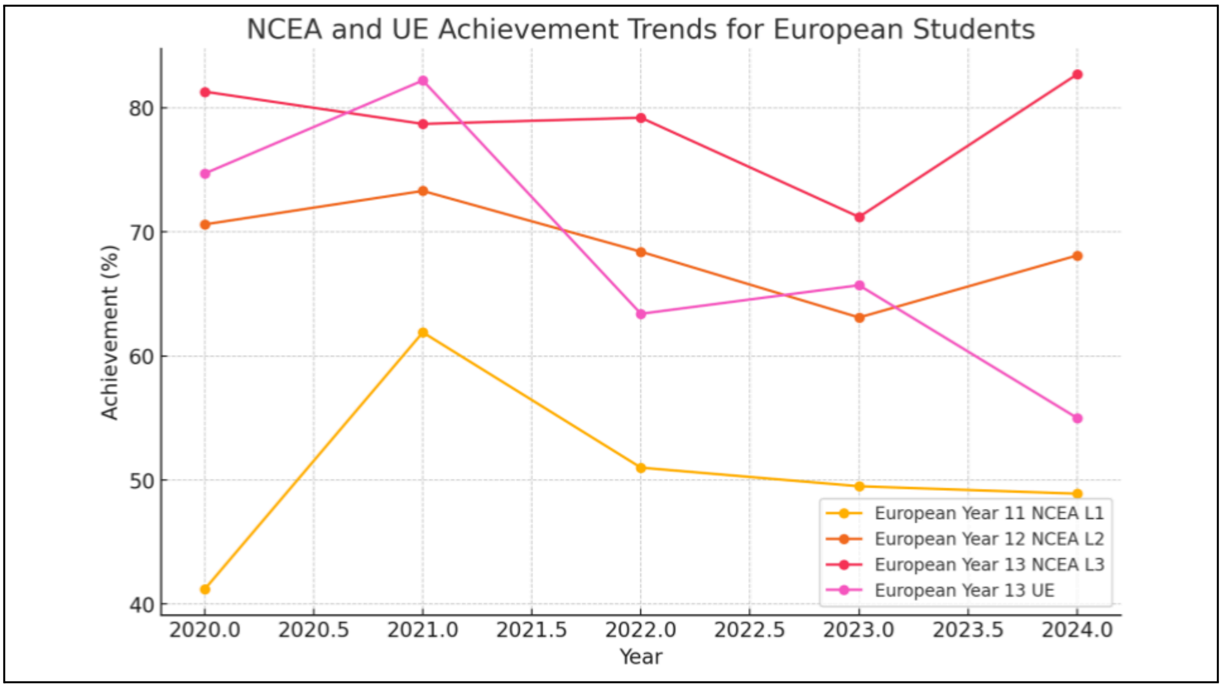
Year	Asian Year 13 NCEA L3	European Year 13 NCEA L3	Māori Year 13 NCEA L3	Pacific Year 13 NCEA L3
2023	78.6%	71.2%	61.3%	54.5%
2024	100%	82.7%	55.9%	58.3%
Change	+21.4%	+11.5%	-5.4%	+3.8%

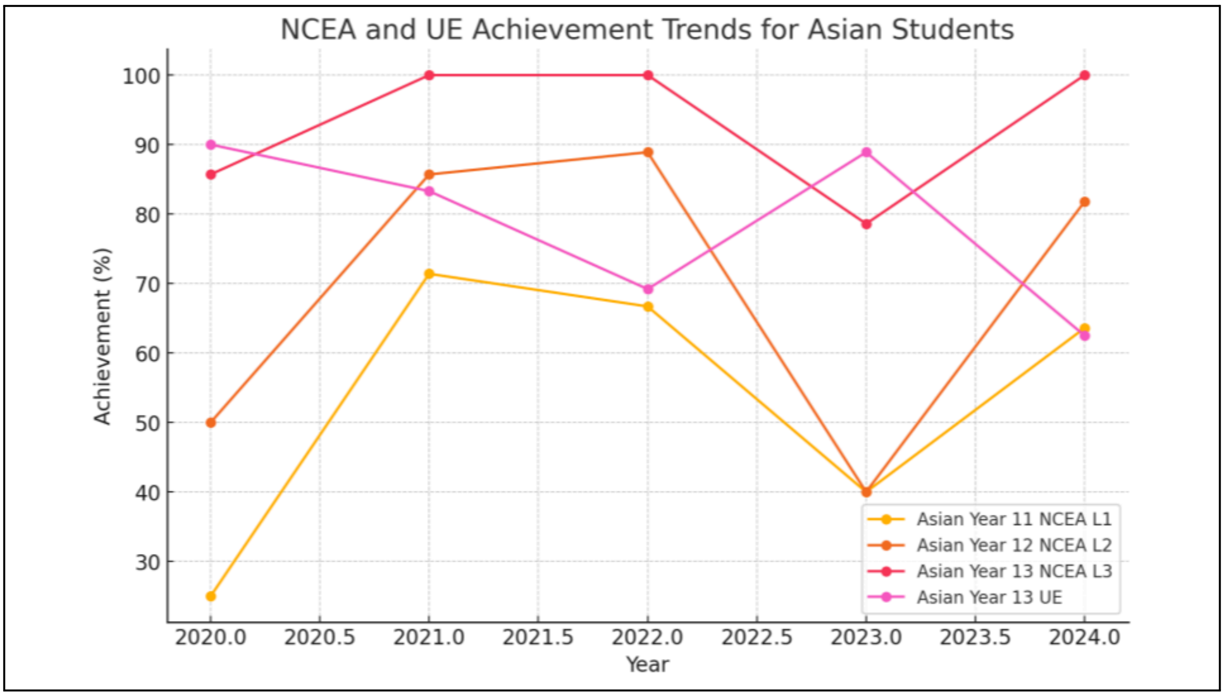
Year	Asian Year 13 UE	European Year 13 UE	Māori Year 13 UE	Pacific Year 13 UE
2023	88.9%	65.7%	41.9%	46.2%
2024	62.5%	55%	53.7%	29.4%
Change	-26.4%	-10.7%	+11.8%	-16.8%

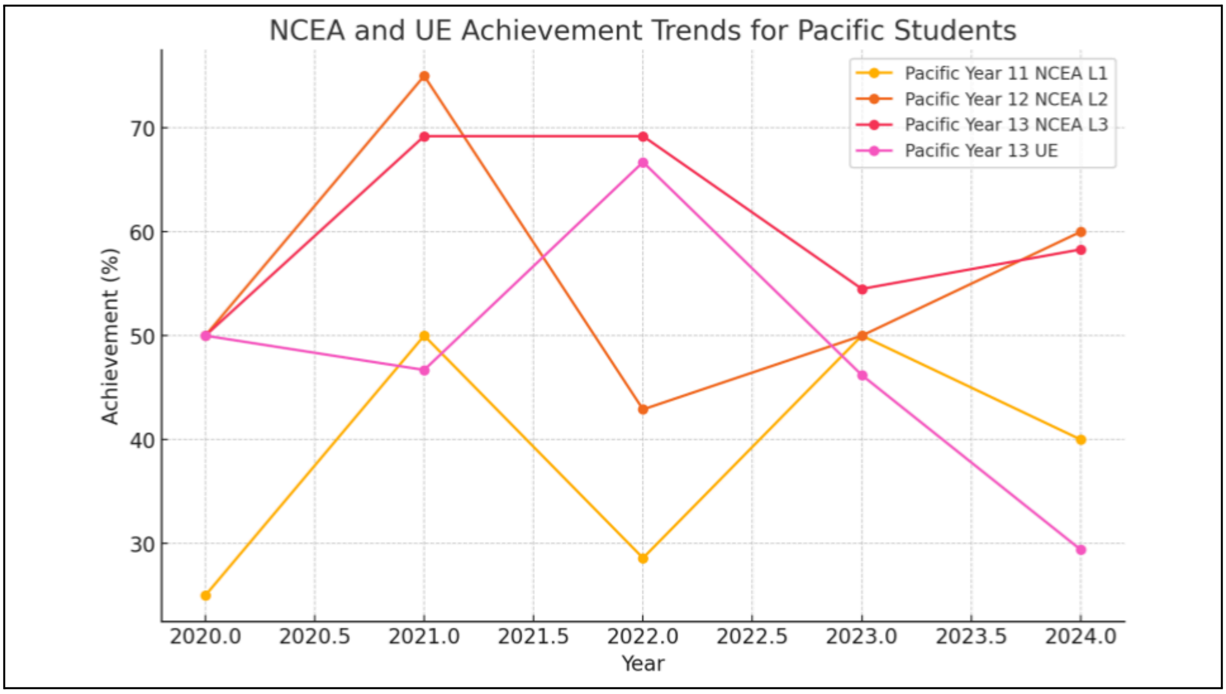
Key Findings

- Asian students had excellent NCEA L1, L2 and L3 growth but a major drop in UE is of concern.
- Māori students showed some significant progress in gaining UE, reaching parity with European/Pākeha students, but their NCEA L2 and L3 achievement declined.
- Pacific students struggled with UE attainment, potentially indicating a need for better university pathway support or that the cohort's increased NCEA Level 3 increase was in subjects that were not approved for University Entrance. Also our Pacifica student cohort is small and therefore open to greater fluctuation year on year.
- There is still a significant gap between our Māori and Pacific learners and our Non-Māori and Pacific learners.




NCEA and UE Achievement Trends for European Students
Achievement (%)
Year
European Year 11 NCEA L1
European Year 12 NCEA L2
European Year 13 NCEA L3
European Year 13 UE


NCEA and UE Achievement Trends for Asian Students
Achievement (%)
Year
Asian Year 11 NCEA L1
Asian Year 12 NCEA L2
Asian Year 13 NCEA L3
Asian Year 13 UE


NCEA and UE Achievement Trends for Pacific Students
Achievement (%)
Year
Pacific Year 11 NCEA L1
Pacific Year 12 NCEA L2
Pacific Year 13 NCEA L3
Pacific Year 13 UE

National and Equity Band Comparisons

NCEA Level 1

Year	Kaipara College NCEA L1 (Year 11)	National NCEA L1 (Year 11)	Equity Band NCEA L1 (Year 11)
2023	63.8%	61.7%	68.2%
2024	54.1%	44.9%	57%
Change	-9.7%	-16.8%	-11.2%

NCEA Level 2

Year	Kaipara College NCEA L2 (Year 12)	National NCEA L2 (Year 12)	Equity Band NCEA L2 (Year 12)
2023	69.2%	73.2%	78.5%
2024	80%	72.7%	80.5%
Change	+10.8%	-0.5%	+2.0%

NCEA Level 3 and UE

Year	Kaipara College NCEA L3 (Year 13)	National NCEA L3 (Year 13)	Equity Band NCEA L3 (Year 13)	Kaipara College UE (Year 13)	National UE (Year 13)	Equity Band UE (Year 13)
2023	61.1%	67.7%	69.1%	48.7	49.7	46.7
2024	65.1%	68.2%	70.2%	46.2	48.2	47.5
Change	+4.0%	+0.5%	+1.1%	-2.5%	-1.5%	+0.8%

Key Findings:

- Year 11 NCEA L1: Kaipara College is above the national average, but below the equity band. Approximately 60% of students completed NCEA Level 1 in 2024.
- Year 12 NCEA L2: Kaipara College's 80.0% surpasses national trends and is at parity with our equity band, a really positive outcome.
- Year 13 NCEA L3: Kaipara College is still behind national and equity band achievement levels, though improved from 2023
- Year 13 University Entrance (UE), National rates remain higher than Kaipara College's 46.2%, reinforcing the need for better university preparation for course selection, course design for our students and staff. We also need to reinforce our expectations that all students complete all of the course and not "shop" for credits when they have enough for the L3 qualification alone.

NCEA Qualification Endorsements

Excellence Endorsements

Year	Kaipara College L1	National Excellence L1	Equity Band Excellence L1
2023	13.6%	27.5%	11.3%
2024	14.2%	21.7%	12.3%
Change	+0.6%	-5.8%	+1.0%

Year	Kaipara Excellence L2	National Excellence L2	Equity Band Excellence L2
2023	15%	15.8%	11.4%
2024	15.1%	8.6%	12%
Change	+0.1%	-7.2%	+0.6%

Year	Kaipara Excellence L3	National Excellence L3	Equity Band Excellence L3
2023	16.7%	18.6%	12.3%
2024	11.1%	10.1%	9.4%
Change	-5.6%	-8.5%	-2.9%

Merit Endorsements

Year	Kaipara Merit L1	National Merit L1	Equity Band Merit L1
2023	25.6	24.6	21.4
2024	26.1	14.5	23.1
Change	+0.5%	-10.1%	+1.7%

Year	Kaipara Merit L2	National Merit L2	Equity Band Merit L2
2023	23.5	14.9	19.5
2024	25	25.8	22
Change	+1.5%	+10.9%	+2.5%

Year	Kaipara Merit L3	National Merit L3	Equity Band Merit L3
2023	31.4	37.3	28.7
2024	28.8	40.5	27.8
Change	-2.6%	+3.2%	-0.9%

Key findings

Overall our endorsements have been relatively stable with the exception of Excellence endorsement at Level 3. This would be consistent with students not completing enough external assessments at Excellence level or not completing examinations, and therefore entire courses.

Conclusion and Recommendations

Ongoing reflection, development and staff collaboration is needed to improve Year 11 engagement and foundational learning. We are presently continuing and/or designing intervention strategies such as targeted literacy/numeracy support for Years 9 and 10, lunch-time tutoring, and more robust mentoring within whānau time to name only a few. We have also invested in a L1 Puāwai course in 2025 to target students at risk of not achieving the literacy and/or numeracy corequisite examinations.

NCEA Level 2 was a major success in 2024 for Kaipara College. The strategies that were employed will be reviewed and replicated across other year levels to sustain progress. For this reason we have continued our staffing investment in Level 2 and 3 Puāwai to ensure all students have the chance to achieve NCEA Level 2 before they leave Kaipara College.

In 2024, University Entrance (UE) declined across most demographics at Kaipara College, particularly for female, Pacific, and Asian students. This highlights a need to potentially strengthen career counselling, promote University Entrance as a pathway, and introduce intensive UE-focused support programs. It may also highlight that not all of our Year 13 students are university bound. According to our year on year data for Year 13 leavers, anywhere between 35% and 45% move to University while 30% enter employment and 30% enter polytechnic study or trades apprenticeships. The UE statistics therefore reflect our student body in Year 13. With that said, we will continue to know our students in depth and ensure all students have every opportunity to pursue their pathways beyond college.

Māori and Pacific students continue to lag in University Entrance (UE). More targeted interventions (e.g., culturally responsive/sustaining teaching and learning, whānau engagement, ongoing mentoring including from iwi-affiliated organisations) are needed to ensure Māori and Pacific remain engaged in their education and pathways and see the opportunities we can create alongside them and their whānau.

Kaipara College will continue to bridge the achievement gap with the national and equity-band levels, particularly in Year 11 and UE. Exploring successful strategies from comparable schools could provide actionable insights. A focus on ensuring our teachers are teaching effectively and managing behaviour to allow focus on learning is needed too. This work will be led through the Middle Leadership Project, as well as through our Business As Usual (BAU) like Professional Development and Professional Growth Cycle to make sure we are best supporting teachers to be the best in their learning environments for their students.

By implementing the targeted interventions listed above Kaipara College will continue to lift overall NCEA and UE achievement, close equity gaps, and ensure sustained academic progress.

This section of the Student Achievement Board Report provides an analysis of Kaipara College's 2024 Level 1 Literacy and Numeracy results. The findings highlight the school's continued commitment to ensuring students meet the necessary literacy and numeracy requirements to secure their NCEA qualifications, despite national and equity band challenges.

Year 11 Level 1 Literacy and Numeracy

Year	Kaipara L1 Literacy Y11	National L1 Literacy Y11	Equity Band L1 Literacy Y11	Kaipara L1 Numeracy Y11	National L1 Numeracy Y11	Equity Band L1 Numeracy Y11
2023	91.4%	82.8%	87.7%	88.6%	82.3%	85.6%
2024	89.0%	76.5%	82.1%	88.2%	74.5%	75.9%
Change	-2.4%	-6.3%	-5.6%	-0.4%	-7.8%	-9.7%

Key insights:

- Although Kaipara College's Year 11 Literacy percentage declined by 2.4%, the school outperformed national (-6.3%) and equity band (-5.6%) averages.
- Kaipara's numeracy performance remained stable (-0.4%), in contrast to significant national (-7.8%) and equity band (-9.7%) declines.
- These results demonstrate that our strategic approach to the co-requisite standards has been highly effective in supporting student success.

Year 12 Level 1 Literacy and Numeracy

Year	Kaipara L1 Literacy Y12	National L1 Literacy Y12	Equity Band L1 Literacy Y12	Kaipara L1 Numeracy Y12	National L1 Numeracy Y12	Equity Band L1 Numeracy Y12
2023	96.6%	90.8%	93.5%	92.5%	90.0%	94.2%
2024	98.8%	89.0%	92.2%	95.0%	89.1%	94.0%
Change	+2.2%	-1.8%	-1.3%	+2.5%	-0.9%	-0.2%

Key findings:

- Literacy increased by 2.2%, while both national (-1.8%) and equity band (-1.3%) averages declined.
- Numeracy saw a 2.5% improvement, further highlighting the impact of our intervention strategies.
- Kaipara College continues to outperform the national and equity band trends, ensuring students are well-prepared for NCEA Level 2.

Year 13 Level 1 Literacy and Numeracy

Year	Kaipara L1 Literacy Y13	National L1 Literacy Y13	Equity Band L1 Literacy Y13	Kaipara L1 Numeracy Y13	National L1 Numeracy Y13	Equity Band L1 Numeracy Y13
2023	98.2%	93.5%	97.5%	97.3%	93.0%	97.2%
2024	98.1%	92.2%	96.3%	98.1%	92.2%	96.3%
Change	-0.1%	-1.3%	-1.2%	+0.8%	-0.8%	-0.9%

Key Findings:

- Literacy remained steady at 98.1% (-0.1%), compared to national (-1.3%) and equity band (-1.2%) declines.
- Numeracy improved slightly to 98.1% (+0.8%), outperforming national (-0.8%) and equity band (-0.9%) declines.
- These results indicate that Kaipara College students enter their final year of NCEA with strong literacy and numeracy foundations, ensuring that most students have cleared these fundamental requirements early in their NCEA career.

Conclusion and Recommendations

Kaipara College has maintained strong literacy and numeracy achievement despite the challenges of the new co-requisite standards and pathways and a shifting educational landscape in 2024. Our forward-thinking strategy, incorporating alternative co-requisite pathways, intensive in class literacy and numeracy interventions, and classes like Puāwai, building staff capacity in literacy and numeracy pedagogies in their subject areas, have combined to ensure our students remain on track for obtaining their overall NCEA qualifications.

The significant gaps between Kaipara College's results and both the national and equity band averages reflect the effectiveness of our interventions and dedicated approach to navigating to student success. This reinforces our commitment to providing high-quality literacy and numeracy education that positions our students for future success.

For sustainable literacy and numeracy success, Kaipara College will:

- Continue to refine literacy and numeracy strategies, ensuring ongoing support for students at all levels and for staff professional development in teaching literacy and numeracy in their learning areas.
- Monitor the impact of co-requisite pathways, ensuring that all students have the best opportunity to meet the necessary standards throughout the year.
- Provide targeted support to Year 11 students, ensuring that literacy and numeracy results remain strong despite national declines.
- Leverage Year 12 and 13 successes to further strengthen Kaipara College's reputation for academic excellence

Report on how Kaipara College gives effect to Te Tiriti o Waitangi

Kaipara College I is dedicated to enhancing Māori student achievement through a comprehensive approach that emphasizes culturally sustaining pedagogy and Mātauranga Māori. We have restructured our school values to align with the WAKA values: Whānaungatanga (relationships), Aroha (love), Kaitiakitanga (guardianship), and Angitutanga (excellence). Our strategic plan specifically targets inequities in Māori education and aims to improve outcomes for Māori students. We actively aspire to embody the principles of the Treaty of Waitangi through its commitment to inclusivity and cultural respect within our educational framework. Kaipara College recognizes the significance of Māori culture and language, increasingly integrating te reo Māori and Māori customs into daily practices This approach fosters an environment that honors the heritage and rights of Māori students, aligning with the treaty's principles of partnership, protection, and participation.

A significant initiative at Kaipara College is the Poutama Reo movement, which promotes the revitalization and use of the Māori language within the school community. Poutama Reo aims to enhance staff and students' proficiency in te reo Māori through language experiences and assessment and culturally relevant learning opportunities. By fostering an environment where Māori language and culture are celebrated, Kaipara College not only supports Māori students but also educates all students and staff about New Zealand's dual heritage.

The college's goals align with its commitment to equity and excellence. By maximizing a positive school culture, Kaipara College prioritizes student achievement, engagement, attendance, and a sense of belonging. This approach ensures that all students feel valued and supported in their educational journey. Furthermore, nurturing learning-centered relationships is crucial; the college fosters connections and partnerships both within the school community and with external stakeholders. These relationships are essential for creating a collaborative learning environment where diverse perspectives are acknowledged and celebrated.