



Annual Report

2025

Marist Catholic School
Herne Bay
(MoE #1360)

School Statement



"God can bring peace to your past, purpose to your present and hope to your future." John 14:27

Our Mission

Committed to excellence in education while thinking, feeling and acting in the way of Mary.

Our Vision

With the loving, faith-filled support of their whanau, school and parish, our Marist tamariki reach their potential and encounter Christ in all they do

Our Charism

The model of Mary is at the core of our charism. It is through this charism that we pay tribute to the Marist sisters who started our school 94 years ago.

Our Values

Virtues give us the strength to do what is right (New Zealand Catholic Bishops Conference, 2014) and our core school values are all drawn from these virtues.

Whanaungatanga Te Ara o Maria

Relationships and Belonging in the way of Mary

Manaaki Te Ara o Maria
Respecting in the way of Mary

Aroha Te Ara o Maria
Loving in the way of Mary

'With God to Love and Serve'



Our motto reflects the vision of our founding order to educate those in need, and the care personified by Mary.

Our Principles:

- **High expectations** - culture of collaboration and excellence
- **Treaty of Waitangi** - partnership, protection, participation
- **Cultural Diversity** - integrated and celebrated
- **Inclusion** - connected, nurtured and valued
- **Learning to learn** - explore, discern, reflect and act
- **Community engagement** - active partnership
- **Coherence** - connections, transitions and pathways
- **Future focus** - embrace learning for and about the future

MARIST SCHOOL (HERNE BAY)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1360
Principal: Sarah Gleeson
School Address: 82 Kelmarna Avenue, Herne Bay, Auckland, 1011
School Postal Address: 82 Kelmarna Avenue, Herne Bay, Auckland, 1011
Accountant / Service Provider: Shore Chartered Accountants

Members of the Board:

| Name | Position | How Position Gained | Term Expired/ Expires |
|--------------------|---------------------------|----------------------------|------------------------------|
| Lorraine Elliott | Presiding Member | Elected | Sept-27 |
| Sarah Gleeson | Principal ex Officio | | |
| James Hunter | Parent Representative | Elected | Sept-27 |
| Jonte Vaai | Parent Representative | Elected | Sept-27 |
| Eddie Eyre | Proprietor Representative | Elected | Sept-27 |
| Carmel Turnbull | Proprietor Representative | Elected | Sept-27 |
| Nicola Rayne-Pene | Parent Representative | Elected | Sept-27 |
| Christine Senifili | Parent Representative | Elected | Sept-27 |
| Katherine Bartlett | Staff Representative | Elected | Sept-27 |
| Simon Morgan | Presiding Member | Elected | Sept-25 |
| Aimee Buckingham | Parent Representative | Elected | Sept-25 |
| Edwin Rozells | Proprietor Representative | Elected | Sept-25 |
| Laura Tuohey | Parent Representative | Elected | Sept-25 |
| Jonathan Hardy | Parent Representative | Elected | Sept-25 |

MARIST SCHOOL (HERNE BAY)

Annual Report - For the year ended 31 December 2025

Index

| Page | Statement |
|---------------|--|
| <u>1</u> | Statement of Responsibility |
| <u>2</u> | Statement of Comprehensive Revenue and Expense |
| <u>3</u> | Statement of Changes in Net Assets/Equity |
| <u>4</u> | Statement of Financial Position |
| <u>5</u> | Statement of Cash Flows |
| <u>6 - 18</u> | Notes to the Financial Statements |
| _____ | Independent Auditor's Report |

Marist School (Herne Bay)

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.

James Hunter

Full Name of Presiding Member

Sarah Gleeson

Full Name of Principal



Signature of Presiding Member



Signature of Principal

25/05/2026

Date

26/05/26

Date

Marist School (Herne Bay)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

| | Notes | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 1,185,653 | 1,182,856 | 1,227,121 |
| Locally Raised Funds | 3 | 183,844 | 93,335 | 112,766 |
| Use of Proprietor's Land and Buildings | | 1,168,254 | 1,440,814 | 1,258,066 |
| Interest | | 7,334 | 6,000 | 13,985 |
| Total Revenue | | 2,545,085 | 2,723,005 | 2,611,938 |
| Expense | | | | |
| Locally Raised Funds | 3 | 29,433 | 38,800 | 38,151 |
| Learning Resources | 4 | 1,037,880 | 1,041,924 | 1,255,996 |
| Administration | 5 | 128,122 | 107,672 | 124,248 |
| Interest | | 1,520 | 1,926 | 387 |
| Property | 6 | 1,338,301 | 1,582,830 | 1,392,396 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 190 |
| Total Expense | | 2,535,256 | 2,773,152 | 2,811,368 |
| Net Surplus / (Deficit) for the year | | 9,829 | (50,147) | (199,430) |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 9,829 | (50,147) | (199,430) |

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

Marist School (Herne Bay)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

| | Notes | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 188,456 | 188,456 | 365,129 |
| Total comprehensive revenue and expense for the year | | 9,829 | (50,147) | (199,430) |
| Contribution - Furniture and Equipment Grant | | 23,019 | - | 22,757 |
| Equity at 31 December | | 221,304 | 138,309 | 188,456 |
| Accumulated comprehensive revenue and expense | | 221,304 | 138,309 | 188,456 |
| Equity at 31 December | | 221,304 | 138,309 | 188,456 |

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.

Marist School (Herne Bay)

Statement of Financial Position

As at 31 December 2025

| | Notes | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 17,415 | 6,905 | 10,913 |
| Accounts Receivable | 8 | 81,012 | 63,000 | 65,797 |
| GST Receivable | | 5,434 | 5,000 | 8,200 |
| Prepayments | | 4,765 | 4,000 | 4,014 |
| Investments | 9 | 92,000 | 100,000 | 160,925 |
| | | <u>200,626</u> | <u>178,905</u> | <u>249,849</u> |
| Current Liabilities | | | | |
| Accounts Payable | 11 | 110,557 | 91,000 | 130,352 |
| Borrowings | 12 | - | 3,000 | 3,474 |
| Revenue Received in Advance | 13 | 1,519 | 1,000 | 692 |
| Provision for Cyclical Maintenance | 14 | 3,667 | 5,000 | 10,113 |
| Finance Lease Liability | 15 | 5,015 | 2,500 | 2,449 |
| Funds held in Trust | 16 | 956 | 1,500 | 1,674 |
| | | <u>121,714</u> | <u>104,000</u> | <u>148,754</u> |
| Working Capital Surplus/(Deficit) | | 78,912 | 74,905 | 101,095 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 193,018 | 92,721 | 128,155 |
| | | <u>193,018</u> | <u>92,721</u> | <u>128,155</u> |
| Non-current Liabilities | | | | |
| Borrowings | 12 | - | 8,717 | 15,191 |
| Provision for Cyclical Maintenance | 14 | 36,309 | 20,600 | 20,600 |
| Finance Lease Liability | 15 | 14,317 | - | 5,003 |
| | | <u>50,626</u> | <u>29,317</u> | <u>40,794</u> |
| Net Assets | | <u>221,304</u> | <u>138,309</u> | <u>188,456</u> |
| Equity | | <u>221,304</u> | <u>138,309</u> | <u>188,456</u> |

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

Marist School (Herne Bay)

Statement of Cash Flows

For the year ended 31 December 2025

| | Note | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| Cash flows from Operating Activities | | | | |
| Government Grants | | 305,319 | 303,619 | 376,117 |
| Locally Raised Funds | | 183,408 | 93,643 | 113,357 |
| Goods and Services Tax (net) | | 2,767 | 3,200 | (52) |
| Payments to Employees | | (205,265) | (184,978) | (362,648) |
| Payments to Suppliers | | (256,347) | (269,525) | (261,746) |
| Interest Paid | | (1,520) | (1,926) | (387) |
| Interest Received | | 8,197 | 6,075 | 14,972 |
| Net cash from/(to) Operating Activities | | 36,559 | (49,892) | (120,387) |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (98,172) | (2,966) | (364) |
| Proceeds from Sale of Investments | | 68,925 | 60,925 | 74,288 |
| Net cash from/(to) Investing Activities | | (29,247) | 57,959 | 73,924 |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 23,019 | - | 22,757 |
| Finance Lease Payments | | (4,446) | (4,952) | (3,694) |
| Repayment of Borrowings | | (18,665) | (6,949) | (7,342) |
| Funds Administered on Behalf of Other Parties | | (718) | (174) | (10,930) |
| Net cash from/(to) Financing Activities | | (810) | (12,075) | 791 |
| Net increase/(decrease) in cash and cash equivalents | | 6,502 | (4,008) | (45,672) |
| Cash and cash equivalents at the beginning of the year | 7 | 10,913 | 10,913 | 56,585 |
| Cash and cash equivalents at the end of the year | 7 | 17,415 | 6,905 | 10,913 |

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.

Marist School (Herne Bay)

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Marist School (Herne Bay) (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 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

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) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

| | |
|--|-------------------------|
| Furniture and Equipment | 5–10 years |
| Information and Communication Technology | 3–5 years |
| Intangible Assets | 3 years |
| Leased Assets held under a Finance Lease | Term of Lease |
| Library Resources | 12.5% Diminishing value |

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

m) Funds Held in Trust

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

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

n) 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.

o) 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.

p) Provision for Cyclical Maintenance

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

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

q) 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.

r) 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.

s) 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.

t) Budget Figures

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

u) 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 | 340,653 | 337,856 | 341,879 |
| Teachers' Salaries Grants | 845,000 | 845,000 | 885,242 |
| | <u>1,185,653</u> | <u>1,182,856</u> | <u>1,227,121</u> |

3. Locally Raised Funds

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

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations and Bequests | 139,174 | 48,530 | 66,979 |
| Fees for Extra Curricular Activities | 28,994 | 37,800 | 29,666 |
| Trading | 15,676 | 7,005 | 16,121 |
| | <u>183,844</u> | <u>93,335</u> | <u>112,766</u> |
| Expense | | | |
| Extra Curricular Activities Costs | 29,433 | 38,800 | 38,151 |
| | <u>29,433</u> | <u>38,800</u> | <u>38,151</u> |
| <i>Surplus/ (Deficit) for the year Locally Raised Funds</i> | <u>154,411</u> | <u>54,535</u> | <u>74,615</u> |

4. Learning Resources

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 11,033 | 17,893 | 20,829 |
| Information and Communication Technology | 9,298 | 23,604 | 21,858 |
| Employee Benefits - Salaries | 964,257 | 956,427 | 1,158,602 |
| Staff Development | 3,658 | 5,600 | 15,771 |
| Depreciation | 49,634 | 38,400 | 38,936 |
| | <u>1,037,880</u> | <u>1,041,924</u> | <u>1,255,996</u> |

5. Administration

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fees | 11,887 | 6,600 | 12,073 |
| Board Fees and Expenses | 3,055 | 2,950 | 2,315 |
| Other Administration Expenses | 32,043 | 28,270 | 34,671 |
| Employee Benefits - Salaries | 66,748 | 57,252 | 63,210 |
| Insurance | 3,489 | 3,000 | 3,079 |
| Service Providers, Contractors and Consultancy | 10,900 | 9,600 | 8,900 |
| | <u>128,122</u> | <u>107,672</u> | <u>124,248</u> |

6. Property

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|-----------------------------------|----------------------|-------------------------------------|----------------------|
| Consultancy and Contract Services | 60,298 | 66,186 | 51,405 |
| Cyclical Maintenance | 17,558 | 6,530 | 6,528 |
| Heat, Light and Water | 28,584 | 25,200 | 27,808 |
| Repairs and Maintenance | 43,623 | 25,100 | 29,444 |
| Use of Land and Buildings | 1,168,254 | 1,440,814 | 1,258,066 |
| Employee Benefits - Salaries | 19,984 | 19,000 | 19,145 |
| | <u>1,338,301</u> | <u>1,582,830</u> | <u>1,392,396</u> |

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

7. Cash and Cash Equivalents

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts | 17,415 | 6,905 | 10,913 |
| Cash and cash equivalents for Statement of Cash Flows | <u>17,415</u> | <u>6,905</u> | <u>10,913</u> |

Of the \$17,415 Cash and Cash Equivalents, \$956 is held by the School on behalf of the Diocese. These funds have been collected by the school on behalf and are paid to the Diocese the month following receipt.

Of the \$17,415 Cash and Cash Equivalents, \$1,519 is held by the School on behalf of parents to go towards their 2026 fees. These funds have been collected by the school and are to be held until fees are payable.

8. Accounts Receivable

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 1,263 | - | - |
| Interest Receivable | 212 | 1,000 | 1,075 |
| Teacher Salaries Grant Receivable | 79,537 | 62,000 | 64,722 |
| | <u>81,012</u> | <u>63,000</u> | <u>65,797</u> |
| Receivables from Exchange Transactions | 1,475 | 1,000 | 1,075 |
| Receivables from Non-Exchange Transactions | 79,537 | 62,000 | 64,722 |
| | <u>81,012</u> | <u>63,000</u> | <u>65,797</u> |

9. Investments

The School's investment activities are classified as follows:

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 92,000 | 100,000 | 160,925 |
| Total Investments | <u>92,000</u> | <u>100,000</u> | <u>160,925</u> |

10. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|----------------|-----------|------------|-----------------|----------------|
| 2025 | \$ | \$ | \$ | \$ | \$ | \$ |
| Furniture and Equipment | 93,890 | 87,673 | - | - | (32,165) | 149,398 |
| Information and Communication Technology | 5,575 | 10,501 | - | - | (6,570) | 9,506 |
| Intangible Assets | 14,988 | - | - | - | (5,004) | 9,984 |
| Leased Assets | 6,693 | 16,323 | - | - | (5,019) | 17,997 |
| Library Resources | 7,009 | - | - | - | (876) | 6,133 |
| | <u>128,155</u> | <u>114,497</u> | <u>-</u> | <u>-</u> | <u>(49,634)</u> | <u>193,018</u> |

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of assets held under a finance lease is \$17,997 (2024: \$6,693)

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 |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Furniture and Equipment | 495,040 | (345,642) | 149,398 | 407,368 | (313,478) | 93,890 |
| Information and Communication Technology | 123,432 | (113,926) | 9,506 | 112,932 | (107,357) | 5,575 |
| Intangible Assets | 9,984 | - | 9,984 | 14,988 | - | 14,988 |
| Leased Assets | 25,593 | (7,596) | 17,997 | 9,270 | (2,577) | 6,693 |
| Library Resources | 22,401 | (16,268) | 6,133 | 22,401 | (15,392) | 7,009 |
| | <u>676,450</u> | <u>(483,432)</u> | <u>193,018</u> | <u>566,959</u> | <u>(438,804)</u> | <u>128,155</u> |

11. Accounts Payable

| | 2025 | 2025 | 2024 |
|---------------------------------------|----------------|-----------------------|----------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Creditors | 15,477 | 10,000 | 17,980 |
| Accruals | 10,520 | 12,000 | 9,113 |
| Banking Staffing Overuse | - | - | 34,238 |
| Employee Entitlements - Salaries | 84,560 | 67,000 | 66,740 |
| Employee Entitlements - Leave Accrual | - | 2,000 | 2,281 |
| | <u>110,557</u> | <u>91,000</u> | <u>130,352</u> |

| | | | |
|------------------------------------|---------|--------|---------|
| Payables for Exchange Transactions | 110,557 | 91,000 | 130,352 |
|------------------------------------|---------|--------|---------|

| | | | |
|--|----------------|---------------|----------------|
| | <u>110,557</u> | <u>91,000</u> | <u>130,352</u> |
|--|----------------|---------------|----------------|

The carrying value of payables approximates their fair value.

12. Borrowings

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Painting Contract due within one year | - | 3,000 | 3,474 |
| Loans due in one year | - | - | - |
| | <u>-</u> | <u>3,000</u> | <u>3,474</u> |
| Painting Contract due after one year | - | 8,717 | 15,191 |
| Loans due after one year | - | - | - |
| | <u>-</u> | <u>8,717</u> | <u>15,191</u> |

In 2020 the Board signed an agreement with Carus Ltd (the contractor) for an agreed programme of work covering a six year period. The programme provides for an interior and exterior repaint of the buildings throughout the contract, with regular maintenance.

13. Revenue Received in Advance

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| Fees in Advance | 1,519 | 1,000 | 692 |
| | <u>1,519</u> | <u>1,000</u> | <u>692</u> |

14. Provision for Cyclical Maintenance

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 30,713 | 30,713 | 24,185 |
| Increase/(decrease) to the Provision During the Year | 17,558 | 6,530 | 23,130 |
| Use of the Provision During the Year | (8,295) | (11,643) | (16,602) |
| Provision at the End of the Year | <u>39,976</u> | <u>25,600</u> | <u>30,713</u> |
| Cyclical Maintenance - Current | 3,867 | 5,000 | 10,113 |
| Cyclical Maintenance - Non current | 36,309 | 20,600 | 20,600 |
| | <u>39,976</u> | <u>25,600</u> | <u>30,713</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 prepared in association with the property manager.

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 | 2025 | 2024 |
|---------------------------------------|---------------|-----------------------|--------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| No Later than One Year | 6,535 | 2,650 | 2,799 |
| Later than One Year | 15,923 | - | 5,811 |
| Future Finance Charges | (3,126) | (150) | (1,158) |
| | <u>19,332</u> | <u>2,500</u> | <u>7,452</u> |
| Represented by | | | |
| Finance lease liability - Current | 5,015 | 2,500 | 2,449 |
| Finance lease liability - Non current | 14,317 | - | 5,003 |
| | <u>19,332</u> | <u>2,500</u> | <u>7,452</u> |

16. Funds held in Trust

| | 2025 | 2025 | 2024 |
|--|------------|-----------------------|--------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Funds Held in Trust on Behalf of Third Parties - Current | 956 | 1,500 | 1,674 |
| | <u>956</u> | <u>1,500</u> | <u>1,674</u> |

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

17. Related Party Transactions

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

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

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

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

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$74,933 (2024: \$80,552). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$956, (2024: \$1,674).

18. Remuneration

Key management personnel compensation

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

| | 2025 Actual \$ | 2024 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> Remuneration | 864 | 2,315 |
| <i>Leadership Team</i> Remuneration | 246,249 | 246,249 |
| Full-time equivalent members | 2 | 2 |
| Total key management personnel remuneration | <u>247,113</u> | <u>248,564</u> |

There are 7 active members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

| | 2025 | 2024 |
|--|---------------|---------------|
| | Actual | Actual |
| | \$000 | \$000 |
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 130 - 140 | 130 - 140 |
| Benefits and Other Emoluments | 0 - 5 | 0 - 5 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration | 2025 | 2024 |
|---------------------|-------------------|-------------------|
| \$000 | FTE Number | FTE Number |
| 100 - 110 | 4.00 | 4.00 |
| | <u>4.00</u> | <u>4.00</u> |

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

19. Compensation and Other Benefits Upon Leaving

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

| | 2025 | 2024 |
|------------------|---------------|---------------|
| | Actual | Actual |
| Total | - | - |
| Number of People | - | - |

20. Contingencies

There are no contingent liabilities 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 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 2026.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:nil)

(b) Operating Commitments

As at 31 December 2025, the Board has not entered into operating contracts.

22. Financial Instruments

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

Financial assets measured at amortised cost

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 17,415 | 6,905 | 10,913 |
| Receivables | 81,012 | 63,000 | 65,797 |
| Investments - Term Deposits | 92,000 | 100,000 | 160,925 |
| Total financial assets measured at amortised cost | <u>190,427</u> | <u>169,905</u> | <u>237,635</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 110,557 | 91,000 | 130,352 |
| Borrowings - Loans | - | 8,717 | 15,191 |
| Finance Leases | 19,332 | 2,500 | 7,452 |
| Total financial liabilities measured at amortised cost | <u>129,889</u> | <u>102,217</u> | <u>152,995</u> |

23. Events After Balance Date

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

24. Comparatives

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

Annual Plan Reflection

The following report highlights the progress we have made as a school and school community over the 2025 year.

Annual plan reports remind us of all that we have achieved, not only in the classroom but also as a school community.

As we know, a school cannot function successfully without an invested community surrounding it, and in our case, here at Marist, an invested Catholic community.

Our theme this Year was 'We are the Storytellers' and this theme was all about children understanding that together as a community we embark on the sharing of our unique story that is embedded with our deep cultural heritage, with God to love and serve. Inspired by the rich narratives found in the gospels, our tamariki will explore the art of storytelling, learning how stories have been used to share important messages and values throughout history. We share our history to grow and learn as God's children

Together we are entrusted with the gift of understanding, connecting and sharing both the knowledge and wisdom rooted in our Catholic and Te Ao Maori traditions. As a community we share a rich culture within our NZ history and we are responsible to work together every day because "We are the storytellers".

Before I summarise each of our goals that we have worked through this year, I think it is important to just celebrate first and foremost, the wonderful, dedicated and highly professional staff, teaching and non-teaching, that we have working at 82 Kelmarna Avenue. Their dedication to our tamariki and our wider community are a credit to our school culture that we have developed over the years.



Annual Goal 1: Special Character

The main reason for our school here in Herne Bay, as it was in 1928, is that we are a Catholic school. The Special Character sits at the heart of our school and is at the forefront of any decisions that are made.

For our children, it means that they are taken through six years of religious education, and alongside this their faith grows and starts to make sense in their world.

Parents will always be the children's first faith teachers, and as a Catholic school we walk alongside them ensuring that their faith grows and develops into something that they will hold dear, for the rest of their lives.

This year, 69% of our students went onto Catholic secondary education, which means that they will continue on this journey as they enter into adulthood.

We are very blessed here at Marist to be part of a small and tight community within a large city. This community allows our children to feel safe and secure. Some of our families have been pupils here themselves, and this only builds on the sense of belonging.

A big part of our community feel comes from the fact that we are a Catholic school first and foremost, and this year we have been working with the Parish to continue to build on an already positive foundation. We support the Parish with the children's First Holy Communion & Confirmation celebrations and have also led Parish/School masses throughout the year. Marist, Herne Bay, is unashamedly Catholic in the way that we approach all aspects of a child's learning and development here at school. We start our day with Christ, and we end with Christ.

Our internal review focused on safeguarding and strengthening Special Character at Marist, focused on our safeguarding procedures and processes.

Recommendations from this review were based mainly around building service processes with our ECE's to grow our current roll as well as creating more opportunities for our teachers to deepen their understanding of the Catholic faith which in turn will strengthen the integration of the Catholic faith within our school.

We are blessed to have Father Rory as our faith leader who is always extremely supportive of the school's needs and our Parish Council. As we know, the future of our Catholic church sits in primary and secondary classrooms, and having a Parish that supports our school is a blessing.

Annual Goal 2: Teaching and Learning

The academic data for the 2025 school year demonstrates significant and equitable progress across all core curriculum areas (Mathematics, Reading, and Writing), underscoring the effectiveness of our teaching programmes and high expectations.



Mathematics (Numeracy)

Our students achieved very strong annual growth in Mathematics. Across all cohorts (Years 3–6), the average progress was high, with students achieving an average mean stanine score of 6.1 (national mean stanine is 5) (measured on the PAT assessment). This is a strong positive result, indicating that our numeracy focus areas and teaching methods are highly effective.

Reading and Writing (Literacy)

Our Literacy results were also very positive:

- **Reading Comprehension:** The overall progress in Reading was strong, with students achieving an average mean stanine score of 5.9 (national mean stanine is 5) (measured on the PAT assessment).
- **Writing:** The overall progress in Writing was steady, with students achieving The MCSHB norm is one sub-level ABOVE in year 2, 3, 4. It is one sub-levels BELOW in year 5 and two sub-levels BELOW in year 6 (measured on the eAsTTle assessment). This tells us that our students are achieving

compared to national expectations, however, more work is required in this area.

Marist Catholic School continues to review, and change where necessary, practices and our physical environment when it comes to health and safety. Ensuring that your children are safe and loved here at school is paramount, and to help us continue this we have a very dedicated Health and Safety Team, made up of staff from each of the teams.

Annual Goal 3: Community

In 2025 we continued to build connections with whānau both within school and socially, firstly through our Whanaungatanga Hui early in the year. This was an opportunity for old and new families in the school to connect with each other as well as the staff.

We have been exceptionally fortunate to be able to say that we have strengthened our PTA further, and have carried out many school and community events - from discos to a Colour Run, provided opportunities for us to

gather as a community. These things cannot happen unless people have a vested interest in our school. Within our PTA we also have our Pastoral Care Team who work behind the scenes making sure that we can provide a safe and caring community to our families. All of these events were aimed at bringing our community together in fun. All these events achieved their desired outcomes with us coming together and building a stronger community.

We were pleased to have many of our whānau come in and support many of our school based activities such as our multicultural day, Kelmarna Gardens Trip, Matariki Breakfast and Book Week to name a few. We were also able to build our connection with St Paul's College who had students come over and work with our tamariki during cultural weeks as well as our year 4 and 5 boys spending a day working with the St Paul's teachers.



This year we have worked on our evangelisation through supporting eight students through the baptismal programme, having both students and parents participating in the programme. This is a part of the work we are doing to build a stronger connection with the parish. We are regularly in communication with the parish through Fr. Rory and ensuring that our students are experiencing regular masses and creating a stronger relationship with the church for our tamariki.

Annual Goal 4: Wellbeing



In 2025 we reviewed our Student Well-being: Ensuring children are safe is our top priority. We focus on getting to know every student, and our survey results taken in Term 3 Year 1-6 (130 children) this year show that the children feel this when they come to school each day.

- Feel Safe at School 97%
- Know there are adults they can talk to 96%
- Feel Proud to be at this school 94%
- Feel part of the school 96%
- Feel their culture is valued and respected 91%
- Respect other students 94%

Success in the Classroom and Growth Mindset: The results show that students are actively engaged, perceive their work as

appropriately challenging, and demonstrate a strong mindset of perseverance when facing difficulties.

- Knows what they need to work on 91%
- Work is challenges appropriately challenging 84%
- Know it's ok to make mistakes 98%
- Knows what to do if they have a problem 95%
- There are opportunities to get help with their learning 96%

Communication and Mutual Respect: Student responses underscore a healthy and respectful relationship with staff, creating a safe environment for open discussion.

- I feel my teachers respect me 96% (55% Agree + 41% Strongly Agree)
- I think I am treated fairly by my teachers 96% (58% Agree + 38% Strongly Agree)
- It's easy to talk about my school work with my teachers 80% (68% Agree + 12% Strongly Agree)

These results indicate that our students trust our staff, feel secure, and know they belong. Our Pastoral Care Team continues to be a vital source of confidential support, making sure all members of the Manist Catholic School whānau—students, staff, and parents—feel nurtured and valued.

Statement of Variance

Teaching and Learning (Goal 2)

Our students are provided with a stimulating learning environment that allows them to develop to their individual potential.

2024 Baseline Data

| Reading | Writing | Maths |
|--|--|---|
| <p>89% at or above in Reading 11% below - 15 students reading below</p> <p>Maori Below (20%), At (50%), Above (30%)</p> <p>Pasifika Below (20%), At (76%), Above (4%)</p> | <p>83% at or above in Writing 17% below - 23 students writing below</p> <p>Maori Below (10%), At (60%), Above (30%)</p> <p>Pasifika Below (28%), At (64%), Above (8%)</p> | <p>87% at or above in Maths 13% below - 18 maths students below</p> <p>Maori - Below (20%), At (80%), Above (0%)</p> <p>Pasifika Below (36%), At (60%), Above (4%)</p> |

Annual Aims

Increase overall academic outcomes for all students

Annual Targets

| | |
|----------------|--|
| Reading | <ul style="list-style-type: none"> To meet the 7% Below target, 3 of the 13 Years 2-6 students who were Below the standard at the end of 2024 will need to be At in December 2025. |
| Writing | <ul style="list-style-type: none"> To meet the 11% Below target, 4 of the 16 Years 2-6 students who were Below the standard at the end of 2024 will need to be At in December 2025. |
| Maths | <ul style="list-style-type: none"> To meet the 8% Below target, 4 of the 12 Years 2-6 students who were Below the standard at the end of 2024 will need to be At in December 2025. |

Planned Actions

Timing

Responsibility

| | | |
|--|------------------|-------------------|
| 1. Data gathered from all students using OTJ's in December 2024 | Term 4, 2024 | SMT, Teachers |
| 2. Data analysed to identify needs | Term 4, 2024 | SMT, Teachers |
| 3. Data to be presented to the board | Term 4, 2024 | SMT |
| 4. Barriers to learning will be identified so they can be reduced, i.e. English Language Learners, children with special needs and language deficit students | Term 1, 2025 | Teachers |
| 5. Implementing Home/School partnerships for targeted students and their whānau | Term 1-4, 2025 | Teachers |
| 6. Provide PD to all staff in Structured Maths (SMA) and Structured Literacy (BSLA) | Term 1-4, 2025 | SMT, Team Leaders |
| 7. Compare assessment from 2024 to 2025 and report findings | Term 1-4, 2025 | Teachers, SMT |
| 8. Support programmes - Reading Support, Writing workshops, Basic Maths Boost | Term 1-4, 2025 | SMT |
| 9. Transparent data sharing with parents at parent interviews | Term 1 & 3, 2025 | Teachers |

| | | |
|--|----------------|----------|
| 10. Mentoring and coaching of classroom teachers to raise practice | Term 1-4, 2025 | SMT |
| 11. Professional Growth Cycle to develop knowledge and practice | Term 1-4, 2025 | Teachers |

Outcome of Annual Targets

| | |
|----------------|--|
| Reading | 7 of our targeted 12 Below students moved to AT expectation at the end of 2024, with 1 of the students leaving part way through the year. |
| Writing | 10 of our targeted 22 Below students moved to AT expectation at the end of 2024, with 3 of the students leaving part way through the year. |
| Maths | 9 of our targeted 18 Below targeted students moved to AT expectation at the end of 2024, with 2 of the students leaving part way through the year. |

Outcomes for whole school

| | | | | | |
|----------------|--|----------------------|-------------------|------------------|--------------|
| Reading | 82% proficient or exceeding in Reading across the school (a 7% decrease from 2024) | | | | |
| | | Needs Support | Proficient | Exceeding | Total |
| | Year 1 | 7 (44%) | 8 (50%) | 1 (6%) | 16 |
| | Year 2 | 1 (5%) | 16 (84%) | 2 (11%) | 19 |
| | Year 3 | 5 (23%) | 15 (73%) | 2 (4%) | 22 |
| | Year 4 | 0 (0%) | 12 (80%) | 3 (20%) | 15 |
| | Year 5 | 8 (28%) | 21 (72%) | 0 (0%) | 29 |
| | Year 6 | 3 (10%) | 22 (73%) | 5 (17%) | 30 |
| | ALL | 24 (18%) | 94 (72%) | 13 (10%) | 131 |
| | <p>Maori - Needs Support (9%), Proficient (82%), Exceeding (9%)</p> <p>Pasifika - Needs Support (27%), Proficient (73%), Exceeding (0%)</p> | | | | |
| Writing | 77% proficient or exceeding in Writing across the school (a 6% decrease from 2024) | | | | |
| | | Needs Support | Proficient | Exceeding | Total |
| | Year 1 | 7 (44%) | 8 (50%) | 1 (6%) | 16 |
| | Year 2 | 4 (21%) | 15 (79%) | 0 (0%) | 19 |
| | Year 3 | 3 (13%) | 16 (73%) | 3 (14%) | 22 |
| | Year 4 | 0 (0%) | 14 (93%) | 1 (7%) | 15 |
| | Year 5 | 12 (41%) | 16 (55%) | 1 (4%) | 29 |
| | Year 6 | 4 (13%) | 26 (87%) | 0 (0%) | 30 |
| | ALL | 30 (23%) | 95 (72%) | 6 (5%) | 131 |
| | <p>Maori - Needs Support (27%), Proficient (64%), Exceeding (9%)</p> <p>Pasifika - Needs Support (27%), Proficient (73%), Exceeding (0%)</p> | | | | |

| Maths | 87% proficient or exceeding in Maths (same outcome as 2024) | | | | |
|--|---|----------|----------|---------|-------|
| | | Below | At | Above | Total |
| | Year 1 | 2 (12%) | 14 (88%) | 0 (0%) | 16 |
| | Year 2 | 3 (16%) | 14 (74%) | 2 (10%) | 19 |
| | Year 3 | 5 (23%) | 15 (68%) | 2 (9%) | 22 |
| | Year 4 | 0 (0%) | 11 (73%) | 4 (27%) | 15 |
| | Year 5 | 4 (14%) | 21 (72%) | 4 (14%) | 29 |
| | Year 6 | 5 (17%) | 21 (70%) | 4 (13%) | 30 |
| ALL | 19 (13%) | 96 (70%) | 16 (17%) | 131 | |
| <p>Maori - Needs Support (18%), Proficient (73%), Exceeding (9%) Pasifika - Needs Support (27%), Proficient (73%), Exceeding (0%)</p> | | | | | |

Embedding Tikanga Māori into our school culture

Marist Catholic School is committed to meet Te Tiriti o Waitangi responsibilities by working in partnership with the Māori school community to reach the educational and cultural aspirations of Māori students and their whānau.

The partnership involves:

- Māori school community participation and contribution in decision-making on various aspects of school life.
- Senior Managers reflecting the partnership in decisions, day-to-day practices, and procedures.
- All staff reflect the partnership in their practice and participation in school life. This commitment includes working towards achieving the goals of the National Education Goals and National Administration Guidelines, particularly:
 - Increasing participation and success of Maori students through the advancement of Maori Education initiatives, including Te Reo Maori and the new Social Sciences.
 - Acknowledging the unique place of Maori.
 - Consulting with the school's Maori community about plans and targets for improving Maori student achievement;
 - Maori students finding Marist Catholic School is a safe and supportive environment.
 - Implementation of the governance partnership is further detailed in School Board policies, including its Te Tiriti o Waitangi policy.

New Zealand's Cultural Diversity

- Marist Catholic School follows practices, which show inclusiveness to diverse cultures within the school community.
- Programmes and practices fostered to encourage positive cultural understanding.
- Teacher and Teacher Aid employed to provide support for both our English Language Learners.
- Our ELL programmes encompass new language acquisition in a thematic based programme that is related to classroom learning.
- Engagement of our diverse cultural group, encouraged through meetings and consultation.
- Cultural groups formed to perform at school events including Performance Assemblies.
- Celebrations of a range of Pasifika and Maori Language Weeks as well as our Multicultural Day event.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

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

| Reporting on the principles of being a Good Employer | |
|---|---|
| <i>How have you met your obligations to provide good and safe working conditions?</i> | Employee wellbeing always an important consideration Family ethos promoted to encourage caring and positive welfare of staff. |
| <i>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</i> | Equal opportunities promoted within the school procedures. EEO programme in place for many years |
| <i>How do you practise impartial selection of suitably qualified persons for appointment?</i> | All applicants considered for all vacancies based on suitability for advertised position |
| <i>How are you recognising, ❖ The aims and aspirations of Maori, ❖ The employment requirements of Maori, and ❖ Greater involvement of Maori in the Education service?</i> | We are fully engaged in all opportunities to extend our involvement of Māori in the Education Service. We currently 1 Māori staff member who facilitates our Kapa Haka programme 1 hour per week. |
| <i>How have you enhanced the abilities of individual employees?</i> | Performance management ensures that all staff: <ul style="list-style-type: none"> ● receive clear direction on their expected performance ● set professional goals consistent with the strategic goals/objectives set by the board and principal ● receive support to perform successfully ● receive feedback on their performance and recognition for their achievements ● have responsibility for their own learning and professional development. |
| <i>How are you recognising the employment requirements of women?</i> | All employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. |
| <i>How are you recognising the employment requirements of persons with disabilities?</i> | All employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. |

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? | ✓ | |
| Has this policy or programme been made available to staff? | ✓ | |
| Does your EEO programme/policy include training to raise awareness of issues with my impact EEO? | ✓ | |
| Has your EEO programme/policy appointed someone to coordinate compliance with its requirements? | ✓ | |
| Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? | ✓ | |
| Does your EEO programme/policy set priorities and objectives? | ✓ | |

Kiwisport Funding

TERM 4: The whole school had an intensive week long swimming programme in Term 4 which Kiwisport money helped support. This costs around \$10k due to 5 days of lessons for 142 students as well as bus transport each day. We did receive a \$3k grant, however, it was wonderful to have the Kiwisport money to help cover the costs to ease the finances of the school.

