

Roncalli College Consolidated



CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	358
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

RONCALLI COLLEGE CONSOLIDATED

Consolidated Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Group Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Members of the Board
<u>3</u>	Statement of Comprehensive Revenue and Expense
<u>4</u>	Statement of Changes in Net Assets/Equity
<u>5</u>	Statement of Financial Position
<u>6</u>	Statement of Cash Flows
<u>7 - 20</u>	Notes to the Group Financial Statements
	Independent Auditor's Report

Roncalli College Consolidated

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the group.

The Group's 2024 consolidated financial statements are authorised for issue by the Board.

James Thian
Full Name of Presiding Member

Christopher Cusack
Full Name of Principal

James Thian
Signature of Presiding Member

Christopher Cusack
Signature of Principal

19/5/2025
Date:

19/05/2025
Date:

Roncalli College Consolidated Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
James Thian	Presiding Member	Elected	Sep 2025
Christopher Comeau	Principal	ex Officio	
Michael Dickerson	Proprietor's Representative	Appointed	Nov 2025
Gareth Oudemans	Proprietor's Representative	Appointed	Nov 2025
Kim Sugrue	Proprietor's Representative	Appointed	Nov 2025
Fr Nixon	Proprietor's Representative	Appointed	Nov 2025
Pam Allan	Parent Representative	Elected	Nov 2025
James Cullimore	Parent Representative	Elected	Oct 2024
James Steele	Parent Representative	Elected	Nov 2025
Jonathon Fitzgerald	Parent Representative	Elected	Mar 2024
Nigel Gormack	Parent Representative	Co-opted	Nov 2025
Stephen Fennessy	Parent Representative	Co-opted	Nov 2025
Kerryn Olsen	Staff Representative	Elected	Mar 2024
Mary-Jane Konings	Staff Representative	Elected	Nov 2025
Nick Monaco	Student Representative	Elected	Sep 2025
Oliver Kirke	Student Representative	Elected	Sep 2024

Roncalli College Consolidated
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue							
Government Grants	2	6,062,085	5,758,354	5,902,718	6,062,085	5,758,354	5,902,718
Locally Raised Funds	3	823,743	691,680	917,285	861,811	691,680	915,036
Use of Proprietor's Land and Buildings Integrated		998,514	637,424	637,424	998,514	637,424	637,424
Interest		115,643	95,000	96,131	125,806	95,000	104,113
Total revenue		7,999,985	7,182,458	7,553,558	8,048,216	7,182,458	7,559,291
Expense							
Locally Raised Funds	3	129,686	232,703	245,921	133,186	232,703	249,421
Learning Resources	4	5,765,167	5,496,992	5,531,393	5,765,167	5,496,992	5,531,393
Administration	5	425,635	449,719	438,493	428,201	449,719	440,293
Interest		5,061	-	4,345	5,061	-	4,345
Property	6	1,564,808	1,229,923	1,183,685	1,564,808	1,229,923	1,183,685
Other Expense	7	2,729	-	2,729	2,729	-	2,729
Loss on Disposal of Property, Plant and Equipment		292	-	13,145	292	-	13,145
Total expense		7,893,378	7,409,337	7,419,711	7,899,444	7,409,337	7,425,011
Net Surplus / (Deficit) for the year		106,607	(226,879)	133,847	148,772	(226,879)	134,280
<i>Total other comprehensive revenue and expense</i>		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Year		106,607	(226,879)	133,847	148,772	(226,879)	134,280

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



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

	Notes	2024	School	2023	2024	Group	2023
		Actual	2024 Budget (Unaudited)	Actual	Actual	2024 Budget (Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
Equity at 1 January		2,134,207	2,134,207	1,859,857	2,346,837	2,346,837	2,072,054
Total comprehensive revenue and expense for the year		106,607	(226,879)	133,847	148,772	(226,879)	134,280
Contribution - Furniture and Equipment Grant		93,835	73,000	140,503	93,835	73,000	140,503
Equity at 31 December		2,334,649	1,980,328	2,134,207	2,589,444	2,192,958	2,346,837
Accumulated comprehensive revenue and expense		2,334,649	1,980,328	2,134,207	2,589,444	2,192,958	2,346,837
Equity at 31 December		2,334,649	1,980,328	2,134,207	2,589,444	2,192,958	2,346,837

The above Consolidated Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Roncalli College Consolidated
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets							
Cash and Cash Equivalents	8	1,212,313	1,120,892	1,257,635	1,353,597	1,225,829	1,362,572
Accounts Receivable	9	429,672	429,316	429,316	430,517	430,165	430,165
GST Receivable		106,853	87,450	87,450	106,853	87,450	87,450
Prepayments		47,715	42,004	42,004	47,715	42,004	42,004
Inventories	10	57,692	55,188	55,188	57,692	55,188	55,188
Investments	11	1,332,011	1,300,306	1,300,306	1,447,191	1,408,898	1,408,898
		3,186,256	3,035,156	3,171,899	3,443,565	3,249,534	3,386,277
Current Liabilities							
Accounts Payable	14	796,241	774,748	774,748	798,755	776,496	776,496
Revenue Received in Advance	15	139,301	225,467	225,467	139,301	225,467	225,467
Provision for Cyclical Maintenance	16	63,179	38,979	71,093	63,179	38,979	71,093
Finance Lease Liability	17	23,291	15,546	15,546	23,291	15,546	15,546
Funds held in Trust	18	31,216	83,197	83,197	31,216	83,197	83,197
Funds Held on Behalf of Aoraki Schools Transport Network Cluster	19	477,172	488,500	488,500	477,172	488,500	488,500
Funds Held on Behalf of ESOL Cluster	20	5,355	4,979	4,979	5,355	4,979	4,979
Funds Held on Behalf of CCSSP Cluster	21	13,899	14,465	14,465	13,899	14,465	14,465
		1,549,654	1,645,881	1,677,995	1,552,168	1,647,629	1,679,743
Working Capital Surplus		1,636,602	1,389,275	1,493,904	1,891,397	1,601,905	1,706,534
Non-current Assets							
Property, Plant and Equipment	12	936,820	842,498	892,498	936,820	842,498	892,498
Equitable Leasehold Interest	13	19,097	21,826	21,826	19,097	21,826	21,826
		955,917	864,324	914,324	955,917	864,324	914,324
Non-current Liabilities							
Provision for Cyclical Maintenance	16	225,628	244,020	244,770	225,628	244,020	244,770
Finance Lease Liability	17	32,242	29,251	29,251	32,242	29,251	29,251
		257,870	273,271	274,021	257,870	273,271	274,021
Net Assets		2,334,649	1,980,328	2,134,207	2,589,444	2,192,958	2,346,837
Total Equity		2,334,649	1,980,328	2,134,207	2,589,444	2,192,958	2,346,837

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



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

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities							
Government Grants		1,706,893	1,558,354	1,601,874	1,706,893	1,558,354	1,601,874
Locally Raised Funds		704,748	607,660	791,415	742,816	607,660	789,166
International Students		37,636	84,020	129,565	37,636	84,020	129,565
Goods and Services Tax (net)		(19,403)	-	(24,036)	(19,403)	-	(24,036)
Payments to Employees		(1,188,118)	(1,197,749)	(1,179,880)	(1,188,118)	(1,197,749)	(1,179,880)
Payments to Suppliers		(1,214,327)	(1,257,028)	(987,315)	(1,219,627)	(1,257,028)	(992,568)
Interest Paid		(5,061)	-	(4,345)	(5,061)	-	(4,345)
Interest Received		112,361	95,000	88,092	122,528	95,000	95,772
Net cash from/(to) the Operating Activities		134,729	(109,743)	415,370	177,664	(109,743)	415,548
Cash flows from Investing Activities							
Purchase of Property Plant & Equipment		(167,586)	(100,000)	(209,209)	(167,586)	(100,000)	(209,209)
Purchase of Investments		(31,705)	-	(32,982)	(38,293)	-	(37,772)
Net cash (to) the Investing Activities		(199,291)	(100,000)	(242,191)	(205,879)	(100,000)	(246,981)
Cash flows from Financing Activities							
Furniture and Equipment Grant		93,835	73,000	140,503	93,835	73,000	140,503
Finance Lease Payments		(11,096)	-	(10,670)	(11,096)	-	(10,670)
Funds Administered on Behalf of Other Parties		(63,499)	-	(48,765)	(63,499)	-	(48,765)
Net cash from Financing Activities		19,240	73,000	81,068	19,240	73,000	81,068
Net (decrease)/increase in cash and cash equivalents		(45,322)	(136,743)	254,247	(8,975)	(136,743)	249,635
Cash and cash equivalents at the beginning of the year	8	1,257,635	1,257,635	1,003,388	1,362,572	1,362,572	1,112,937
Cash and cash equivalents at the end of the year	8	1,212,313	1,120,892	1,257,635	1,353,597	1,225,829	1,362,572

The Consolidated 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 Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



Roncalli College Consolidated

Notes to the Group Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Roncalli College Consolidated 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 Roncalli College Consolidated (the 'Group') consists of Roncalli College Consolidated and its subsidiary trust. The Roncalli College Development Foundation Trust is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

The School's subsidiary is incorporated and domiciled in New Zealand.

b) Basis of Preparation

Reporting Period

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

Basis of Consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The consolidated financial statements have been prepared in accordance with 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 Group 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 Group qualifies for Tier 2 as the group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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



Presentation Currency

These consolidated 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 consolidated 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

A 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 16.

Useful lives of property, plant and equipment

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 17. Future operating lease commitments are disclosed in note 26b.

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.

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 29.

c) Revenue Recognition

Government Grants

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group 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 also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

Other Grants where conditions exist

Other grants are recorded as revenue when the Group 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. Interest revenue is accrued using the effective interest method.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Consolidated 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 schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense because they are investments that the group intends to hold for long term strategic purposes. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b)(ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Proprietor 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 Consolidated 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 Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment

The Group 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 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. 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 group engages an independent valuer to assess market value based on the best available information.

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

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

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the Group 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.

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from 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 Group holds sufficient funds to enable the refund of unearned fees in relation to international students, should the Group be unable to provide the services to which they relate.

p) Funds Held in Trust

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

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

r) 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 Group's control, these amounts are not recorded in the Consolidated Statement of Comprehensive Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the Group, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, the groups 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 group carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. 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.

t) Financial Instruments

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

v) Goods and Services Tax (GST)

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,579,776	1,451,805	1,527,498	1,579,776	1,451,805	1,527,498
Teachers' Salaries Grants	4,375,318	4,200,000	4,244,596	4,375,318	4,200,000	4,244,596
Other Government Grants	106,991	106,549	130,624	106,991	106,549	130,624
	6,062,085	5,758,354	5,902,718	6,062,085	5,758,354	5,902,718

3. Locally Raised Funds

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Revenue						
Donations and Bequests	153,940	103,300	194,045	192,008	103,300	191,796
Fundraising and Community Grants	43,363	14,570	34,177	43,363	14,570	34,177
Other Revenue	278,751	236,590	249,850	278,751	236,590	249,850
Trading	83,366	81,000	96,967	83,366	81,000	96,967
Fees for Extra Curricular Activities	165,713	172,200	172,177	165,713	172,200	172,177
International Student Fees	98,610	84,020	170,069	98,610	84,020	170,069
	823,743	691,680	917,285	861,811	691,680	915,036
Expenses						
Trading	67,604	71,000	89,248	67,604	71,000	89,248
Fundraising and Community Grant Costs	8,281	3,320	4,198	11,781	3,320	7,698
Other Locally Raised Funds Expenditure	2,193	1,800	1,040	2,193	1,800	1,040
International Student - Employee Benefit - Salaries	23,389	110,568	105,141	23,389	110,568	105,141
International Student - Other Expenses	28,219	46,015	46,294	28,219	46,015	46,294
	129,686	232,703	245,921	133,186	232,703	249,421
<i>Surplus for the year Locally raised funds</i>	694,057	458,977	671,364	728,625	458,977	665,615

4. Learning Resources

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	643,884	603,845	588,905	643,884	603,845	588,905
Information and Communication Technology	7,248	7,000	5,101	7,248	7,000	5,101
Employee Benefits - Salaries	4,929,702	4,702,897	4,751,892	4,929,702	4,702,897	4,751,892
Other Learning Resources	1,990	7,250	1,478	1,990	7,250	1,478
Depreciation	156,965	150,000	168,504	156,965	150,000	168,504
Staff Development	25,378	26,000	15,513	25,378	26,000	15,513
	5,765,167	5,496,992	5,531,393	5,765,167	5,496,992	5,531,393

5. Administration

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	15,325	11,738	11,738	17,009	11,738	13,422
Board Fees and Expenses	27,906	31,141	11,627	27,906	31,141	11,627
Legal Fees	-	-	14,900	-	-	14,900
Other Administration Expenses	65,643	82,500	74,967	66,525	82,500	75,083
Employee Benefits - Salaries	290,992	300,531	301,821	290,992	300,531	301,821
Insurance	20,948	19,000	18,815	20,948	19,000	18,815
Service Providers, Contractors and Consultancy	4,821	4,809	4,625	4,821	4,809	4,625
	425,635	449,719	438,493	428,201	449,719	440,293



6. Property

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance Provision	55,042	52,136	54,594	55,042	52,136	54,594
Adjustment to the Provision	(25,621)	-	(35,642)	(25,621)	-	(35,642)
Heat, Light and Water	69,153	63,110	58,714	69,153	63,110	58,714
Rates	17,890	18,300	14,543	17,890	18,300	14,543
Repairs and Maintenance	123,512	135,200	133,871	123,512	135,200	133,871
Use of Land and Buildings	998,514	637,424	637,424	998,514	637,424	637,424
Other Property Expenses	41,341	40,000	41,295	41,341	40,000	41,295
Employee Benefits - Salaries	284,977	283,753	278,886	284,977	283,753	278,886
	<u>1,564,808</u>	<u>1,229,923</u>	<u>1,183,685</u>	<u>1,564,808</u>	<u>1,229,923</u>	<u>1,183,685</u>

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

7. Other Expenses

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Amortisation of Equitable Lease	2,729	-	2,729	2,729	-	2,729
	<u>2,729</u>	<u>-</u>	<u>2,729</u>	<u>2,729</u>	<u>-</u>	<u>2,729</u>

8. Cash and Cash Equivalents

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	1,212,313	1,120,892	1,257,635	1,353,597	1,225,829	1,362,572
Cash Equivalents and Bank Overdraft for Consolidated Cash Flow Statement	<u>1,212,313</u>	<u>1,120,892</u>	<u>1,257,635</u>	<u>1,353,597</u>	<u>1,225,829</u>	<u>1,362,572</u>

Of the \$1,212,313 Cash and Cash Equivalents, \$477,172 is held by the Group on behalf of the Aoraki School Transport Network cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

Of the \$1,212,313 Cash and Cash Equivalents, \$5,355 is held by the Group on behalf of the ESOL cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

Of the \$1,212,313 Cash and Cash Equivalents, \$13,899 is held by the Group on behalf of the CCSSP cluster. See note 21 for details of how the funding received for the cluster has been spent in the year.

Of the \$1,212,313 Cash and Cash Equivalents, \$139,301 of Other Revenue in Advance is held by the Group, as disclosed in note 15.

9. Accounts Receivable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	11,127	5,029	5,029	11,127	5,029	5,029
Receivables from the Ministry of Education	3,069	29,661	29,661	3,069	29,661	29,661
Interest Receivable	18,664	15,382	15,382	19,509	16,231	16,231
Banking Staffing Underuse	-	20,973	20,973	-	20,973	20,973
Teacher Salaries Grant Receivable	396,812	358,271	358,271	396,812	358,271	358,271
	<u>429,672</u>	<u>429,316</u>	<u>429,316</u>	<u>430,517</u>	<u>430,165</u>	<u>430,165</u>
Receivables from Exchange Transactions	29,791	20,411	20,411	30,636	21,260	21,260
Receivables from Non-Exchange Transactions	399,881	408,905	408,905	399,881	408,905	408,905
	<u>429,672</u>	<u>429,316</u>	<u>429,316</u>	<u>430,517</u>	<u>430,165</u>	<u>430,165</u>

10. Inventories

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	57,692	55,188	55,188	57,692	55,188	55,188
	<u>57,692</u>	<u>55,188</u>	<u>55,188</u>	<u>57,692</u>	<u>55,188</u>	<u>55,188</u>



11. Investments

The Group and School's investments are classified as follows:

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset						
Short-term Bank Deposits	1,332,011	1,300,306	1,300,306	1,447,191	1,408,898	1,408,898
	1,332,011	1,300,306	1,300,306	1,447,191	1,408,898	1,408,898
Total Investments	1,332,011	1,300,306	1,300,306	1,447,191	1,408,898	1,408,898

12. Property, Plant and Equipment

GROUP

	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	226,037	6,442	-	-	(32,284)	200,195
Furniture and Equipment	522,110	137,099	-	-	(71,013)	588,196
Information and Communication Technology	72,292	22,956	-	-	(24,262)	70,986
Motor Vehicles	18,889	-	-	-	(4,074)	14,815
Leased Assets	43,729	33,993	-	-	(24,052)	53,670
Library Resources	9,441	1,089	(292)	-	(1,280)	8,958
Balance at 31 December 2024	892,498	201,579	(292)	-	(156,965)	936,820

GROUP

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	327,671	(127,476)	200,195	321,228	(95,191)	226,037
Furniture and Equipment	1,686,450	(1,098,254)	588,196	1,549,349	(1,027,239)	522,110
Information and Communication Technology	786,304	(715,318)	70,986	763,350	(691,058)	72,292
Motor Vehicles	115,475	(100,660)	14,815	115,475	(96,586)	18,889
Leased Assets	89,937	(36,267)	53,670	83,293	(39,564)	43,729
Library Resources	34,425	(25,467)	8,958	34,401	(24,960)	9,441
Balance at 31 December	3,040,262	(2,103,442)	936,820	2,867,096	(1,974,598)	892,498

SCHOOL

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	226,037	6,442	-	-	(32,284)	200,195
Furniture and Equipment	522,110	137,099	-	-	(71,013)	588,196
Information and Communication Technology	72,292	22,956	-	-	(24,262)	70,986
Motor Vehicles	18,889	-	-	-	(4,074)	14,815
Leased Assets	43,729	33,993	-	-	(24,052)	53,670
Library Resources	9,441	1,089	(292)	-	(1,280)	8,958
Balance at 31 December 2024	892,498	201,579	(292)	-	(156,965)	936,820

SCHOOL

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	327,671	(127,476)	200,195	321,228	(95,191)	226,037
Furniture and Equipment	1,686,450	(1,098,254)	588,196	1,549,349	(1,027,239)	522,110
Information and Communication Technology	786,304	(715,318)	70,986	763,350	(691,058)	72,292
Motor Vehicles	115,475	(100,660)	14,815	115,475	(96,586)	18,889
Leased Assets	89,937	(36,267)	53,670	83,293	(39,564)	43,729
Library Resources	34,425	(25,467)	8,958	34,401	(24,960)	9,441
Balance at 31 December	3,040,262	(2,103,442)	936,820	2,867,096	(1,974,598)	892,498

The net carrying value of equipment held under a finance lease is \$53,670 (2023: \$43,729)

Restrictions

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



13. Equitable Leasehold Interest

At 01 January 2008 a school funded property asset, the Chapel, was transferred to an equitable leasehold asset following agreement between the Lessor (the Proprietor) and the Ministry of Education. Amortisation expense of \$2,729 is brought to charge each year.

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the board's interest in capital works assets owned by the proprietor but paid for in whole or in part by the Board of Trustees, either from Government funding or from community raised funds.

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor or the closure of the school.

The major capital works asset included in the equitable leasehold interest is:

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Chapel	19,097	21,826	21,826	19,097	21,826	21,826
	19,097	21,826	21,826	19,097	21,826	21,826

14. Accounts Payable

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	284,529	267,960	267,960	287,043	269,708	269,708
Accruals	16,370	11,238	11,238	16,370	11,238	11,238
Employee Entitlements - Salaries	423,445	403,563	403,563	423,445	403,563	403,563
Employee Entitlements - Leave	71,897	91,987	91,987	71,897	91,987	91,987
	796,241	774,748	774,748	798,755	776,496	776,496
Payables for Exchange Transactions	796,241	774,748	774,748	798,755	776,496	776,496
	796,241	774,748	774,748	798,755	776,496	776,496

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	10,905	10,905	-	10,905	10,905
International Student Fees in Advance	-	60,974	60,974	-	60,974	60,974
Other Revenue in Advance	139,301	153,588	153,588	139,301	153,588	153,588
	139,301	225,467	225,467	139,301	225,467	225,467

16. Provision for Cyclical Maintenance

	2024 Actual \$	School and Group 2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	315,863	315,863	296,911
Increase to the Provision During the Year	55,042	52,136	54,594
Other Adjustments	(25,621)	-	(35,642)
Use of the Provision During the Year	(56,477)	(85,000)	-
Provision at the End of the Year	288,807	282,999	315,863
Cyclical Maintenance - Current	63,179	38,979	71,093
Cyclical Maintenance - Non current	225,628	244,020	244,770
	288,807	282,999	315,863

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.



17. Finance Lease Liability

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

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	27,106	18,602	18,602	27,106	18,602	18,602
Later than One Year	34,368	32,322	32,322	34,368	32,322	32,322
Future Finance Charges	(5,941)	(6,127)	(6,127)	(5,941)	(6,127)	(6,127)
	55,533	44,797	44,797	55,533	44,797	44,797
Represented by						
Finance lease liability - Current	23,291	15,546	15,546	23,291	15,546	15,546
Finance lease liability - Non current	32,242	29,251	29,251	32,242	29,251	29,251
	55,533	44,797	44,797	55,533	44,797	44,797

18. Funds Held in Trust

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	31,216	83,197	83,197	31,216	83,197	83,197
	31,216	83,197	83,197	31,216	83,197	83,197

These funds relate to arrangements where the School is acting as agent and therefore these are not included in the Consolidated Statement of Comprehensive Revenue and Expense.

19. Funds Held on Behalf of Aoraki Schools Transport Network Cluster

Roncalli College Consolidated was the lead school and holds funds on behalf of the Aoraki Schools Transport cluster.

School and GROUP

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	488,500	488,500	422,103
Funds Received from Cluster Members	23,202	-	21,112
Funds Received from MoE	2,397,092	-	2,294,144
Total funds received	2,908,794	488,500	2,737,359
Funds Spent on Behalf of the Cluster	2,431,622	-	2,248,859
Funds remaining	477,172	488,500	488,500
Funds Held at Year End	477,172	488,500	488,500

20. Funds Held on Behalf of ESOL Cluster

Roncalli College Consolidated was the lead school and holds funds on behalf of the ESOL cluster, a group of schools funded by the Ministry of Education to share English as a second language.

School and GROUP

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	4,979	4,979	4,386
Funds Received from Cluster Members	770	-	770
Total funds received	5,749	4,979	5,156
Funds Spent on Behalf of the Cluster	394	-	177
Funds remaining	5,355	4,979	4,979
Funds Held at Year End	5,355	4,979	4,979

21. Funds Held on Behalf of Christchurch Catholic Secondary Schools Principal Cluster

Roncalli College was the lead school and holds funds on behalf of the Christchurch Catholic Secondary Schools Principal cluster.

School and GROUP

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	14,465	14,465	22,500
Total funds received	14,465	14,465	22,500
Funds Spent on Behalf of the Cluster	566	-	8,035
Funds remaining	13,899	14,465	14,465
Funds Held at Year End	13,899	14,465	14,465



22. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 Group 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 (Roman Catholic Bishop of Christchurch) is a related party of the School Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the 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".

23. Remuneration

Key management personnel compensation (School and Group)

Key management personnel of the Group include all School Board members, Principal, Deputy Principal, Assistant Principal and Business Manager.

	2024 Actual \$	2023 Actual \$
<i>Board Members - School</i>		
Remuneration	4,765	5,470
<i>Leadership Team</i>		
Remuneration	549,951	537,846
Full-time equivalent members	4	4
Total key management personnel remuneration	554,716	543,316

There are 10 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance/Works 4 members, International 2 members and Health & Safety 2 members 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.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	175-180
Benefits and Other Emoluments	0-0	0-0
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	14.00	11.00
110 - 120	5.00	9.00
120 - 130	6.00	4.00
130 - 140	1.00	1.00
	26.00	25.00

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

24. 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 \$
School and GROUP		
Total	-	-
Number of People	-	-



25. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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 school 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.

Legal Issue

There is an outstanding legal issue at 31 December 2024 and the total cost of this is unknown.

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. 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.

26. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2023: \$nil)

(b) Operating Commitments School and GROUP

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

(Operating commitments at 31 December 2023: \$nil)

27. 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 \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,212,313	1,120,892	1,257,635	1,353,597	1,225,829	1,362,572
Receivables	429,672	429,316	429,316	430,517	430,165	430,165
Investments - Term Deposits	1,332,011	1,300,306	1,300,306	1,447,191	1,408,898	1,408,898
Total Financial Assets Measured at Amortised Cost	2,973,996	2,850,514	2,987,257	3,231,305	3,064,892	3,201,635

Financial liabilities measured at amortised cost

Payables	796,241	774,748	774,748	798,755	776,496	776,496
Finance Leases	55,533	44,797	44,797	55,533	44,797	44,797
Total Financial Liabilities Measured at Amortised Cost	851,774	819,545	819,545	854,288	821,293	821,293

28. Events After Balance Date

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

29. Investments in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the		Value of investment \$'000	
			2024	2023	2024	2023
The Roncalli College Development Foundation Trust	Raising Funds	Wellington Street, Timaru	100%	100%	254,794	212,630

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

Roncalli College controls The Roncalli College Development Foundation Trust for financial reporting purposes because, in substance, the School predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity. Under its constitution, the company is prohibited from paying dividends (or similar distributions) to the School.

	2024 Actual	2023 Actual
Trust Income	\$	\$
Donations, fundraising and other similar revenue	38,068	32,751
Interest	10,163	7,982
	48,231	40,733
Trust Expenses		
Scholarship	3,500	38,500
Other expenses	2,567	1,800
	6,067	40,300
Net Surplus	42,164	433
Current Asset		
Cash and bank deposits	141,284	104,937
Accounts receivable	845	849
Investments	115,180	108,592
	257,309	214,378
Current Liabilities		
Accounts payable	2,515	1,748
	2,515	1,748
Net Assets	254,794	212,630
Trust Equity		
Opening balance	212,630	212,197
Surplus	42,164	433
Closing balance	254,794	212,630

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF RONCALLI COLLEGE'S GROUP FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Roncalli College and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Jane Jackman, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 3 to 20, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

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

Our audit was completed on 19 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the Group 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 Group for assessing the Group'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 Group, 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 Group'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 Group'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 Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

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



Jane Jackman

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Variance Report 2024

Roncalli College
March 2025



ANNUAL IMPLEMENTATION PLAN 2024

Strategic Goal 1: Wairau (Our Catholic Faith)  		
Initiative	Actions	Progress
Professional support and development for all staff that is meaningful, targeted, and relevant. (1.3)	• 'Restorative practice' professional development will be delivered to all staff by Greg Jansen and Richie Malta (Leadership Lab) in term 1 or 2. It will also remain a central focus for PD throughout 2024. • Roncalli has been granted 40 hours of PLD (culturally responsive practice) with Kalinia Te Rahui (Leadership Lab). Kalinia is from Arowhenua and will help our staff get a better understanding of Te O Māori and our local context. This PLD will be spread throughout the year. • Kelly Douglas, our newly appointed SCT, will run regular staff PD on 'relational pedagogy'. This will focus on strategies for forming better relationships with students, colleagues, and whanau. This PLD will be ongoing as part of cyclical staff PD • A variety of Marist Forums will be offered to staff throughout 2024: Forum 1: A Marist Approach to Pastoral Care (22-23 Feb) Forum 2: A Marist Way (Deputy and Assistant Principal) 9-10 May Forum 3: A Marist Way (BOT Chair and Proprietor's Reps) 31 May – 1 June Forum 4: Te Tiriti O Waitangi (22-23 August) Forum 5: A Marist Way (Principal) Forum 6: Growing New Principal's (existing group – CHI & KOL) Forum 7: Marist Lay Pastoral Ministry (new 29 Feb – 1 March, 6-7 June, 17-18 October) • Staff Retreat – (Team building) time TBD	Achieved Not Achieved (this PLD is carried over into 2025) Achieved Achieved Not Achieved

Increase student opportunities for service in the wider community (1.2) Roncalli College will provide a sacramental and prayer life to all students and staff (1.1)	• Incorporate a new 'service module' within the yr 11 Enhanced Learning rotation • RBU will mentor student Special Character Leaders to develop sustainable student outreach groups (eg – rest home visits, working bees, collections to support major charities, support for refugee families, Aroha Freezer deliveries, Easter Baskets, Orchid Giving, Chemo Bags, Loaves and Fishes) • The College (RBU) will assist the parish to offer a sacramental programme for students wanting to receive the sacraments of initiation (baptism, confirmation, holy eucharist) • The Special Character Leaders will re-institute House Liturgies (1 x term) • The RE Department will work with the Parish to offer more opportunities for the students to attend Mass (in addition to the full school term Mass) • The Principal and DRS will work to ensure that tagged, RST, and other staff are given opportunities and resources that will assist them to apply Catholic Special Character across the school. • Retreat opportunities will be offered to students at each year level.	Achieved Achieved Achieved Achieved Not Achieved Achieved Achieved (with the exception of yr 11)
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Strategic Goal 2: Hononga (Belonging)		
Initiative	Actions	Progress
Incorporate culturally responsive practice across all areas of the College (2.2- 2.3)	- A simple, standard, College Karakia will be learned and used by all staff and students to build confidence with Te Reo. - Regular engagement with Parent Whanau Advisory Group (1x per term) - An effort will be made (at the start of the year) to ensure all staff are confident with the pronunciation of student names (yr 9 dean to meet with staff) - A new school haka will be introduced and taught to the students at the start of 2024. This will be a major focus for each House during 2024. - Each curriculum area will begin to incorporate elements of Te Ao Māori and NZ Histories into their subjects as part of Curriculum Refresh - Roncalli Students will play a major role in the welcoming Mihi Whakatau for 2024	Achieved Achieved Achieved Not Achieved Achieved (but put on hold by MOE) Achieved
Ensure that school uniform and school practices are culturally responsive, inclusive, and appropriate (2.1)	Update uniform code (based on feedback from teachers, students, and community) that is consistent with The School Uniform Guide published by the NZ Human Rights Commission.	Achieved
Enforce the new mobile phone 'away for the day' procedures	Update mobile device procedures in line with new government recommendations.	Achieved
Strengthen ties with our emerging ethnic communities		

Have a focus on positive behaviour for learning (PB4L) (2.1)	• Ensure that different ethnic groups within the school have a voice and a profile and can share and celebrate their culture in a meaningful way (eg Pasifika Group, Filipino Group, Māori Group). Activities can include regular meeting times, fly flag on culturally significant days, perform dances, share cultural food, present at assemblies, participate in language week) • Ensure that correspondence sent out from the College acknowledges different ethnicities and the nuances. • Selected Yr 12 students will apply to attend Young Marist Neighbours Programme (Te Ureweras) 5 groups throughout the year. • Yr 10 students can apply to participate in the AWA Run along the Whanganui River in December 2024 to raise funds for Marist Scholarship • Staff will be encouraged to use the PB4L rewards system so that students get positive recognition for desired behaviours and can work toward earning CARES badges. This will be on-going throughout the year.	Achieved Not Achieved Achieved Achieved Achieved
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Strategic Goal 3: Ako (Learning)		
Initiative	Actions	Progress
Roncalli College gives effect to Te Tiriti o Waitangi by: - working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and - taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and - achieving equitable outcomes for Māori students (3.2)	- Explore ways to deliver NCEA Māori either in conjunction with ARA or other local schools or providers. Students can do assessments through Te Kura but will need ongoing face to face support and mentoring to supplement their learning. - The College will continue to fund an external Kapa Haka tutor through the Operational Grant each week to help build cultural capacity.	Achieved delivering through Te Kura but not through Ara
A new enhanced learning programme will be incorporated into yr 11 (Level 1) to enhance skills. (3.3)	Yr 11 students will participate in a rotation of structured modules each Wednesday (Enhanced Learning) that will supplement their learning and help develop 21st Century skills. These modules will consist of: Leadership Service Financial Literacy Careers/Pathways/World of WorkWellbeing Driving skills/preparing for licence Environment	Achieved
IEP's will be set up for students identified with diverse needs (3.3)	Students who require remedial support or extension will have personalised timetables that will allow them to achieve success (eg. students needing extension will have the opportunity to do university papers/specialised projects and students needing extra support will have access to one-on-one teacher aide time or small group structured support) This will be overseen by SENCO	Achieved

Increase student engagement opportunities and allow them to drive own learning (3.3)	• More of a focus on project-based learning as part of Flex Learning programme in yr 12-13. (For example, engineering project, environmental project, exploring work options – taster days). This will be facilitated through Learning Advisory.	Achieved with limited success
Implementation of Curriculum Refresh across all departments – starting with Level 1. (3.1)	• Implementation of new Level 1 NCEA standards in all curriculum areas • Implementation on numeracy/literacy co-requisites in yr 10-11 • Implementation of NZ Histories and Te Ao Māori	Achieved (But put on hold by MOE) Achieved In Progress (But put on hold by MOE)
Review and streamline teacher Professional Growth Cycle so that it aligns to our collective goals for 2024 (improve classroom practice) (3.2-3.3)	• MPR, in conjunction with SCT and Curriculum Leaders, will create a template and process to assist with teacher professional growth cycles	Achieved
Development project for 2024 (3.4)	• Work in conjunction with the Catholic Education Office to redevelop the Administration Block (estimated start end of term 1, 2024)	Achieved

Outcomes:

Strategic Goal 1: Wairua

'Restorative practice' professional development will be delivered to all staff by Greg Jansen and Richie Matla (Leadership Lab) in term 1 or 2. It will also remain a central focus for PD throughout 2025.

- In 2024, we engaged with Richie Matla to get some professional development around restorative practice. Richie ran a full day session with the whole staff and 2 subsequent mini sessions. The staff engaged really well with Richie and we have decided to continue this PD in 2025. We are looking specifically at how to de-escalate low-level behaviours and reintegrate and reengage students in learning.

Roncalli has been granted 40 hours of PLD (culturally responsive practice) with Kalinia Te Rahui (Leadership Lab). Kalinia is from Arowhenua and will help our staff get a better understanding of Te O Māori and our local context. This PLD will be spread throughout the year.

- Unfortunately, this PD arrangement was not successful as Kalinia was not able to fulfil her commitments. However, I negotiated with Leadership Lab to carry these 40 hrs into 2025 and apply them to the work we are doing with Richie Matla on restorative practice.

Kelly Douglas, our newly appointed SCT, will run regular staff PD on 'relational pedagogy'. This will focus on strategies for forming better relationships with students, colleagues, and whanau. This PLD will be ongoing as part of cyclical staff PD

- This arrangement worked very well. Kelly Douglas, in her role as STC, featured in many of our regular PD sessions and gave teachers tips on relational pedagogy. That is, how to engage effectively with students, parents, and colleagues. Kelly will continue in this role in 2025.

A variety of Marist Forums will be offered to staff throughout 2024:

Forum 1: A Marist Approach to Pastoral Care (22-23 Feb)

Forum 2: A Marist Way (Deputy and Assistant Principal) 9-10 May

Forum 3: A Marist Way (BOT Chair and Proprietor's Reps) 31 May – 1 June

Forum 4: Te Tiriti O Waitangi (22-23 August)

Forum 5: A Marist Way (Principal)

Forum 6: Growing New Principal's (existing group – CHI & KOL)

Forum 7: Marist Lay Pastoral Ministry (new 29 Feb – 1 March, 6-7 June, 17-18 October)

- We had staff attending all these forums (apart from forum 3 which was cancelled) and the feedback was overwhelmingly positive. All these forums were run in Wellington at Pa Maria and all expenses were covered by the Society of Mary. These forums allowed staff from our 9 network schools to get together and share their experiences and successful strategies. These forums will continue in 2025. Our staff particularly enjoyed the forums on pastoral care and Te Tiriti.

Staff Retreat – (Team building) time TBD

- We did not have a full staff retreat in 2024. We had planned to have a day at Arowhenua Marae at the start of the year but that did not eventuate due to a tangi taking precedence. We have not planned a staff retreat for 2025 because we were unsure about using TOD's for this purpose. This is an area that I would like to explore further.

Incorporate a new 'service module' within the yr 11 Enhanced Learning rotation

- This service module was part of our Wednesday Enhanced Learning at yr 11. Overall, this service module was popular with the students and encouraged them to do some service for the community (eg. Aroha freezer, Chemo bags, Loaves and Fishes). However, Enhance Learning across the board was less successful as many students opted out. The concept was sound but the structures to support it were not adequate. In 2025, we have decided to discontinue Enhanced Learning and move to a more structured, yet flexible, timetable that will allow the continuation of service opportunities for students. We also realised that yr 11 students were too young for this initiative.

RBU will mentor student Special Character Leaders to develop sustainable student outreach groups (eg – rest home visits, working bees, collections to support major charities, support for refugee families, Aroha Freezer deliveries, Easter Baskets, Orchid Giving, Chemo Bags, Loaves and Fishes)

- These service initiatives were very successful, and we saw the rate of service among students increase significantly. The students were quite keen to do service (and fund raising) and were constantly looking for new opportunities. We look to expand offerings in 2025.

The College (RBU) will assist the parish to offer a sacramental programme for students wanting to receive the sacraments of initiation (baptism, confirmation, holy eucharist)

- The DRS worked with the parish and with Fr Mark Walls to offer the Sacraments of Initiation to students wishing to receive them. Consequently, we had several students receiving Baptism, Communion, and Reconciliation. There are quite a few students looking to receive the Sacraments of Initiation in 2025, so this support will continue
 - 8 students from Years 9-13
 - 4 students received Baptism, Communion and Confirmation
 - 3 students received Communion and Confirmation
 - 1 student received Baptism

The Special Character Leaders will re-institute House Liturgies (1 x term)

- The Special Character Leaders held liturgies for each house once per term. This worked well and will continue in 2025.

The RE Department will work with the Parish to offer more opportunities for the students to attend Mass (in addition to the full school term Mass)

- This did not happen. The logistics around offering a regular Mass for students was problematic due to the commitments of the parish priests. In 2025, we plan to have more, regularly scheduled, student led liturgies.

The Principal and DRS will work to ensure that tagged, RST, and other staff are given opportunities and resources that will assist them to apply Catholic Special Character across the school.

- In a Catholic Secondary school, the number of tagged teachers should be at least 40% (excluding Principal and DRS). We met this target in 2024 but just barely - as we are getting fewer Catholic teachers. Fr Mark Walls ran a session with the entire staff on the purpose, role, and expectations of tagged teachers. Recruiting and appointing tagged teachers will continue to be a priority and a challenge for us.

Retreat opportunities will be offered to students at each year level.

- In 2024, we had a yr 13 retreat at Raincliffs, a yr 12 Social Justice Day run by the Marist Team, a ½ day retreat for yr 10 and a ½ day retreat for yr 9. We have decided not to offer a yr 11 retreat as it puts too much pressure on the RST Dept as well as the school calendar. We will continue with this same format in 2025.

Strategic goal 2: Hononga

A simple, standard, College Karakia will be learned and used by all staff and students to build confidence with Te Reo.

- A simple College prayer was written by a group of senior students, translated into te reo, and displayed in classrooms. The students are getting familiar with this prayer, and we plan to continue using it regularly in 2025.

Regular engagement with Parent Whanau Advisory Group (1x per term)

- The Whanau Advisory Group was quite active in 2024 and met with senior management on a termly basis. This group was helpful in assisting us to collect Māori voice in the school and also developing our Kapa Haka group. We plan to continue working with this group in 2025, but we must look to recruit some new members as a few have left.

An effort will be made (at the start of the year) to ensure all staff are confident with the pronunciation of student names (yr 9 dean to meet with staff)

- At the start of 2024, we had staff PD run by the yr 9 dean and the well-being team. The focus of this PD was ensuring that staff had necessary background information about the new cohort as well as correct pronunciation (and preference) of names.

A new school haka will be introduced and taught to the students at the start of 2024. This will be a major focus for each House during 2024.

- In 2024, a new school haka was written by a group of our Māori students with the assistance of some local iwi. However, it was not at the stage where it could be taught to the students. In 2025, we have made this a priority. Tarryn Fahey will start by teaching the haka to her yr 9 maori class.

Each curriculum area will begin to incorporate elements of Te Ao Māori and NZ Histories into their subjects as part of Curriculum Refresh

- The Social Sciences faculty achieved this in 2024 as per the MOE implementation timeline. However, the government put a hold on any further implementation. However, we intend to continue to incorporate elements of Te Ao Maori and New Zealand Histories across all subject areas regardless as it is good practice.

Roncalli Students will play a major role in the welcoming Mihi Whakatau for 2024

- In 2024, the students played a major role in the mihi whakatau. This involved the student kapa haka group, the karanga (student led), and a student korero. We are now at the stage where the college can hold a mihi whakatau without external support.

Update uniform code (based on feedback from teachers, students, and community) that is consistent with The School Uniform Guide published by the NZ Human Rights Commission.

- In 2024, we developed a new uniform policy based on feedback from our community that is consistent with the guidelines from the Human Rights Commission. The focus was to make uniforms more inclusive, culturally responsive, comfortable, and fit for purpose. The students now have more choice and, consequently, are wearing the uniform with pride

Update mobile device procedures in line with new government recommendations.

- In 2024, we implemented a new Mobile Phone Policy as per the governments instruction. This policy prevented students from using their mobile device during school hours and carrying it on their person. Overall, this was very successful. We noticed that students were more active and engaged at breaktimes and we had fewer pastoral issues involving misuse of social media (during school hours). We will continue with this policy in 2025.

Ensure that different ethnic groups within the school have a voice and a profile and can share and celebrate their culture in a meaningful way (eg Pasifika Group, Filipino Group, Māori Group). Activities can include regular meeting times, fly flag on culturally significant days, perform dances, share cultural food, present at assemblies, participate in language week)

- Roncalli College is becoming more ethnically diverse. In addition to an increase in Maori/Pasifika students, we are also getting more Filipino, Indian, African, South American, and Asian students. To recognise all these ethnic groups, our senior cultural leaders introduced some new initiatives in 2024. They purchased and flew national flags to represent significant cultural holidays/events, incorporated their ethnic languages into our Masses and assemblies, recognised ethnic language weeks with food and greetings, and organised cultural performances for school assemblies (Filipino, Tongan, Samoan, Kapa haka)

Ensure that correspondence sent out from the College acknowledges different ethnicities and the nuances.

- This is something we intend to continue with in 2025. While we regularly recognise our Māori community in our correspondence, we need to make more of an attempt to recognise some of our other emerging ethnic groups. For example, tagalog is the main Filipino language and is spoken by an increasing number of our school families. A greeting like 'Kumusta' could be more inclusive.

Selected Yr 12 students will apply to attend Young Marist Neighbours Programme (Te Ureweras) 5 groups throughout the year.

- In 2024, we selected ten yr 12 students to attend the Young Marist Neighbours Programme. This was a unique cultural experience for them and gave them the opportunity to do some service in a disadvantaged community (e.g. Minginui). This programme, run by the Young Marists is a very successful and valued by our students. In 2025, there will, once again, be 5 scheduled YMN opportunities.

Yr 10 students can apply to participate in the AWA Run along the Whanganui River in December 2024 to raise funds for Marist Scholarship

- In 2024, five yr 10 students, one yr 12 student, and 3 staff members took part in the Whanganui Awa Run to raise money for the Next Door Trust – a trust dedicated to offering scholarships to disadvantaged students to attend one of our network schools. Roncalli was one of 9 schools who took part in the Awa Run and a grand total of \$30K was raised by the group. We currently have one student at Roncalli who benefits from one of these scholarships. This is an annual event hosted by Cullinane College and we will be participating again in 2025.

Staff will be encouraged to use the PB4L rewards system so that students get positive recognition for desired behaviours and can work toward earning CARES badges. This will be on-going throughout the year.

- In 2024, staff actively acknowledged students for their positive behaviour (PB4L) by giving them on-line acknowledgements. These acknowledgements corresponded to CARES badges that they could earn. We noticed that this was a good incentive for students. Many of them have already earned the full set of badges. This will continue in 2025.

Strategic Goal 3: Ako

Explore ways to deliver NCEA Māori either in conjunction with ARA or other local schools or providers. Students can do assessments through Te Kura but will need ongoing face to face support and mentoring to supplement their learning.

- We had originally planned to work in conjunction with ARA to offer a Te Reo to our students. Unfortunately, this plan fell through, and we had to rely on Te Kura in the senior school. While Te Kura offers a good programme, it is difficult for our students to study language by distance. Fortunately, the students who were studying by distance had good external support. In 2025, Roncalli will be offering Te Reo up to NCEA L1 and offering internal support for students studying by distance. We can do this because we have hired a teacher with skills in this area.

The College will continue to fund an external Kapa Haka tutor through the Operational Grant each week to help build cultural capacity.

- In 2024, the College employed an external kapa haka tutor. This was successful as the group finished first at the FLAVA festival. The contract with this tutor has not been renewed for 2025 and are currently looking for a replacement.

Yr 11 students will participate in a rotation of structured modules each Wednesday (Enhanced Learning) that will supplement their learning and help develop 21st Century skills. These modules will consist of: Leadership, Service, Financial Literacy, Careers/Pathways/World of Work, Wellbeing, Driving skills/preparing for licence, Environment

- In 2024, we trialled incorporating Enhanced Learning into yr 11. The idea was to expand the curriculum to intentionally teach 21st C skills through a series of rotating modules. While some of the students engaged with the modules, there was not sufficient engagement to continue the programme in 2025. The fact that it carried no credits was disincentive to many students.

Students who require remedial support or extension will have personalised timetables that will allow them to achieve success (eg. students needing extension will have the opportunity to do university papers/specialised projects and students needing extra support will have access to one-on-one teacher aide time or small group structured support) This will be overseen by SENCO

- In 2024 there was a significant number of students on some form of IEP. There were students enrolled in university papers, students enrolled in Te Kura, Gateway students working with ITO's and going on work placements, students enrolled in Health School, and special needs students with modified programmes tailored to their needs and abilities. This was mostly overseen by the SENCO. However, the sheer number of students on IEP's has made this task too big for the SENCO and we will be reviewing this in 2025. We also have a significant number of students who qualify for SAC (special assessment conditions).

More of a focus on project-based learning as part of Flex Learning programme in yr 12-13. (For example, engineering project, environmental project, exploring work options – taster days). This will be facilitated through Learning Advisory.

- In 2024 we continued with Enhanced Learning (Flexi-Day) for our yr 12 & 13 students. Basically, this allowed them 1 day per week to explore pathways, work on passion projects, catch up on assessments, attend work placements, or get extra support from teachers. While some students took advantage of this time and used it quite productively, a proportion of students found it unproductive and preferred a more structured timetable. We surveyed the students and the community and decided to discontinue the Enhanced Learning Programme and create a new timetable structure in 2025 that would allow more flexibility but retain structured learning time.

Implementation of new Level 1 NCEA standards in all curriculum areas

- New L1 standards were successfully implemented across all curriculum areas in 2024. However, teachers and students were frustrated by the lack of resources, tight timeframe, and lack of support/guidance. It is also disappointing that the students who

experienced the new L1 standards will revert to the old system for L2. While we are pleased that the government put a hold on further curriculum changes, it does leave us with quite a bit of uncertainty about moving forward.

Implementation on numeracy/literacy co-requisites in yr 10-11

- The new numeracy and literacy co-requisites were successfully implemented in 2024, and students are becoming more familiar with the format and content. However, there are a certain percentage of students who will struggle to achieve these corequisites and therefore will not be able to achieve NCEA. We are hoping that an alternative pathway will be developed for these students so that they can still progress. We have also noticed that there are a proportion of students who need some remedial help to get them prepared for the corequisites. To address this, in 2025 we have established a special class in the junior school 1x per cycle to specifically target numeracy and literacy. Our hope is that this will give them the confidence and skills to achieve tier corequisites.

Implementation of NZ Histories and Te Ao Māori

- This has been successfully implemented in the Social Sciences but has been put on hold by the MOE. We await further direction on this

MPR, in conjunction with SCT and Curriculum Leaders, will create a template and process to assist with teacher professional growth cycles

- In 2024, staff identified goals as part of tier professional growth cycle. They chose a personal goal and a special character goal.

Work in conjunction with the Catholic Education Office to redevelop the Administration Block

- Significant work has been done on this project. The administration block is being developed in two stages. The first stage is the refurbishment of the staff room, toilets, staff work room, and the photocopying room. This has been completed. Stage 2 is the extension and redevelopment of the main office and reception area, senior management offices, meeting room, uniform shop, disabled toilet, and sports coordinators office. In addition, there will be an upgrade to the entrance area and a new visitors parking area with new footpaths. The timeline of stage 2 is the start of term 2, 2025.

Major new initiatives in 2024:

Enhanced Learning Modules at yr 11

The thinking behind having Learning Enhancement Modules at year 11 was to focus on developing some key skills and interest areas that were difficult to include into the curriculum. For example, we introduced a driving module as it is key for students to be able to drive for employment. We also introduced a well-being module as we were noticing more students struggling to cope with self-management, anxiety, expectations, and relationships. This rotation of modules also included Financial Literacy, Service Projects, Leadership, and Environmental Awareness.

Many of the students showed interest in these yr 11 modules and attended regularly. However, there was also a proportion of students who did not value the modules as they had no assessment (credits) attached to the learning and chose not to attend regularly on Wednesday's.

After consultation with the staff, students, and community, we decided to discontinue Enhanced Learning in 2025 and return to a more structured curriculum.

New Cell phone policy

The new school cell phone policy, mandated by the government in 2024, worked quite well. Once the students got used to not having cell phones at school, they quickly accepted the change, and we noticed that they were more active and engaged during break times. We also noticed that they were less distracted during class time as their devices were not on their person. Feedback from the students overwhelmingly supported the new policy. While we initially had to constantly reinforce the message around 'no cell phones', the students quickly adjusted and the incidents of infractions quickly diminished.

New Uniform Policy

In 2024, we revised our uniform policy based on feedback from staff, students, community, and the Human Rights Commission. Students believed that the uniform was too restrictive, not sufficiently inclusive of gender and culture, and not fit for purpose. The

new uniform that we adopted provides more choice for students and is more inclusive of genders and cultures. We have noticed that since the new uniform has been instituted, and student voice has been listened to, there has been much better compliance.

Numeracy/Literacy corequisites

For students to gain NCEA at any level, they need to achieve a 20-credit co-requisite using the new literacy and numeracy standards (reading, writing, numeracy). Students only need to meet this requirement once. After they have met this requirement, it counts for every level of NCEA. These standards are achieved by sitting external common assessment activities.

Each school can manage the delivery of the common assessment tasks. They can decide when to deliver an assessment as long as it fits into the 2-week assessment period set by NZQA.

While most students will be able to cope with the corequisites, our concern is that we have proportion of students who are not capable of passing and will require another pathway to progress NCEA. This has not yet been provided by the MOE.

In 2025, we have set up a special timetabled class for all yr 9 and 10 students to focus on preparing them for the corequisites.

Restorative Practice Professional Development

In 2024, an external review of our pastoral systems was undertaken by Justin Boyle. One of the recommendations of this review is that we should ensure all our systems and practices align with our CARES values. As a result, we contracted Rich Matla (Leadership Lab) to help us strengthen our restorative skills as restorative practice is integral to our values. Rich initially ran a professional development session with our staff giving an overview of restorative practice. That was followed up by additional sessions focussed on using restorative conversations to de-escalated conflict and restore relationships. The staff responded very well to Rich and his approach, and this will be continuing throughout 2025.

Implementing New Level 1 NCEA standards

Starting in 2024, schools were required to use the new Level 1 standards as part of the curriculum refresh. Overall, Roncalli teachers were frustrated with the lack of clear guidance on how to meet the standards in the assessments, as well as lack of support from the ministry in general. In short, teachers felt overwhelmed and disappointed with: Lack of exemplars, poor communication, lack of clear guidelines, assessment activities, marking schedules, moderation and feedback and teaching notes.

Another frustration is that after experiencing the new standards in Level 1, they will be returning to the old system under Level 2.

Capital development of Administration Block

We are very excited about the redevelopment of our Administration Block. Stage 2 will give us separate public and student entrances, a functional main office space, a good size reception area, a large, a multi-purpose meeting room, upgraded, modern office space, a disabled toilet, and a uniform shop. This work commenced at the end of 2024 with an anticipated completion date by the start of term two, 2025. This development will also include a new entrance off Wellington Street, visitor parking, and pedestrian walkways.

Stage 1 was completed at the start of 2025. This included a refurbished staff room, upgraded staff work room and photocopy room, and upgraded toilets.

We look forward the completion of stage 2 at the end of term 1, 2025.

Christopher Comeau
Principal

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2024 the school received Kiwisport funding of \$14,140 (excluding GST) which was spent on salary for the Sports Co-Ordinator.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

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?	• Health and Safety Committee comprised of Board members and staff reps meets monthly and reports to the full board on any H&S issues to be addressed • Curriculum Leaders present to Board annually and include information about department H&S and any additional resourcing needed. • Staff are presented with regular opportunities to report to Senior Management about working conditions – both physical and social/emotional. This is done through on-line surveys as well as targeted discussions in staff meetings. • We have various staff initiatives to support the health, happiness and wellbeing of all staff. • We are also monitored by external agencies (e.g. Worksafe, Building WOF, Fire,)
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	• All positions are advertised externally and internally and comply with the ERA 2000 (We do not discriminate on sexual orientation, race, age, marital status, disability, carers responsibility, pregnancy, religion (although as a Special Character School, we are required to have 40% tagged positions), social situation) • Tiriti o Waitangi – Roncalli recognises the distinctiveness of Māori culture and language.
How do you practise impartial selection of suitably qualified persons for appointment?	• As part of our appointment policy we have a proprietors representative as part of the selection and appointment process • We ensure that our appointment panel includes diversity (gender/ethnicity/culture)
How are you recognising, • The aims and aspirations of Maori, • The employment requirements of Maori, and • Greater involvement of Maori in the Education service?	• All our staff undertake professional development in Maoritanga and recognise and promote Māori culture within the classroom and throughout the school. • We actively seek to appoint Māori staff members (without success)
How have you enhanced the abilities of individual employees?	• We actively promote opportunities with staff to develop their capability (e.g., deans, SCT, Kahui Ako, cultural liaison)

	We also offer wellbeing support to staff through EAP Services and promote and support professional development opportunities
How are you recognising the employment requirements of women?	- A high percentage of our staff is comprised of women - We are very flexible and accommodating with mothers to enable them to support their children. - We ensure work spaces are emotionally safe for ALL staff
How are you recognising the employment requirements of persons with disabilities?	- We ensure that all staff (and students) are timetabled into workspaces that accommodate their specific needs. - We ensure our site complies with H&S legislation (e.g. BLENZ has required us to ensure our site is suitable for students with visual impairment and our new technology suit has an accessible workstation for wheelchair disabled students) - Wheelchair access to buildings

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 which may 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?	√	