

# PAPATOETOE HIGH SCHOOL

## Annual Report 2025

<b>Page</b>	<b>Statement</b>
1	List of all school board members
2	Statement of variance
3	Evaluation of student progress and achievement
16	Report on how the school has given effect to Te Tiriti o Waitangi
17	Statement of compliance with employment policy
18	Statement of KiwiSport funding
19	Annual financial statements

# PAPATOETOE HIGH SCHOOL

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### School Directory

<b>Ministry Number:</b>	95
<b>Principal:</b>	Vaughan Couillault
<b>School Address:</b>	19 Nicholson Ave, Papatoetoe
<b>School Postal Address:</b>	PO Box 23-088, Manukau, Auckland
<b>School Phone:</b>	09 2784086
<b>School Email:</b>	office@papatoetoehigh.school.nz

### Members of the Board:

<b>Name</b>	<b>Position</b>	<b>How Position Gain</b>	<b>Term Expired/ Expires</b>
Paul Maguire	Presiding Member	Elected	May 2028
Vaughan Couillault	Principal ex Officio	Appointed	
Barry Williams	Associate Principal ex Officior	Appointed	
Stefan Chapman	Staff Representative	Elected	May 2028
Anne Nicholas	Parent Representative	Elected	March 2025
Setephano Takai	Parent Representative	Elected	May 2025
Catherine Behrent	Parent Representative	Elected	May 2025
Yolanda Ualesi	Parent Representative	Elected	May 2028
Patricia Borell	Parent Representative	Co-opted	May 2025
William Sauaso-Rasch	Student Representative	Elected	October 2025
Olianne Kefu	Student Representative	Elected	October 2026
Jack Stone	Parent Representative	Elected	May 2028
Maylene Tavita	Parent Representative	Elected	May 2028
Sarah Warfield	Parent Representative	Elected	May 2028



**PAPATOETOE**  
HIGH SCHOOL

# Analysis of variance for 2025 school year and Evaluation of the School's Students' Progress and Achievement

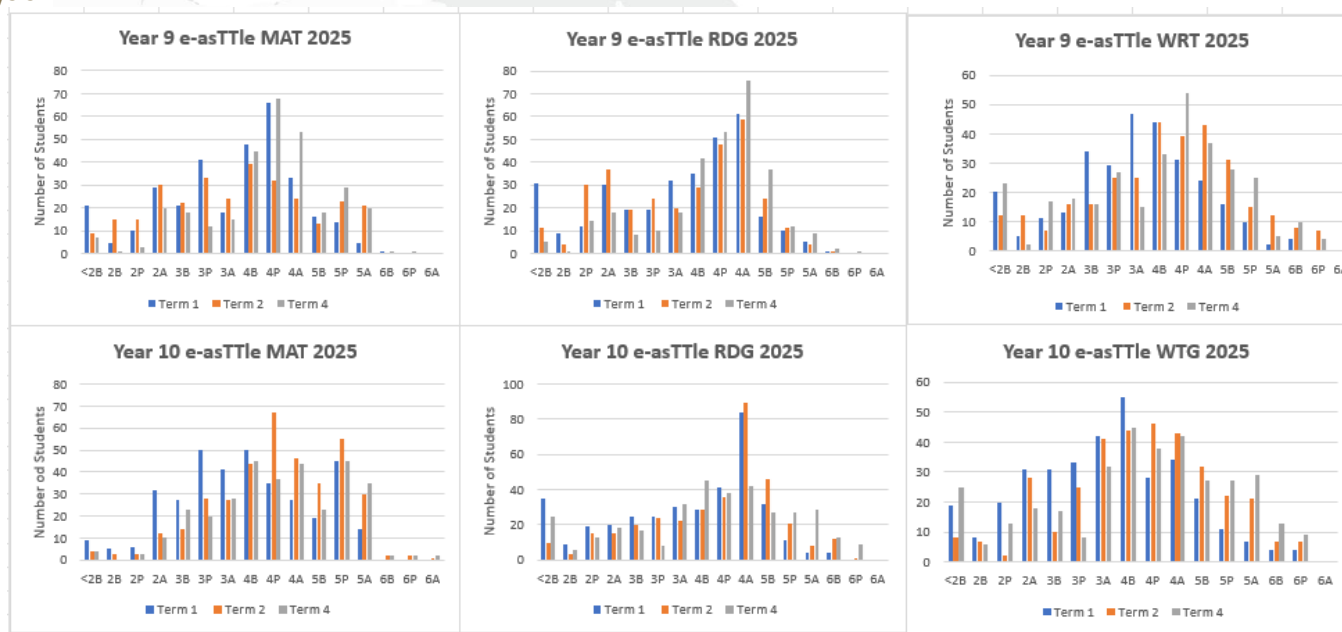
Annual target 1: Improve rates of students' achievement.

Target aligns with Strategic goal(s) as listed;

1. Culturally responsive and relational pedagogy.
2. Educationally Powerful Connections with Parents, Families and Whānau
3. Instructional Capability

Evaluative Capability

Baseline data and analysis:



Interim NCEA Roll based measure

Achievement in NCEA and UE: Papatoetoe High School  
PR2 - Enrolment Based Cumulative Overall Results

Generated 12-Mar-2026

Academic Year	Papatoetoe High School				National				Above Average Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	89.5	80.4	72.8	44.9	87.9	77.9	70.5	51.9	83.6	78.2	67.0	40.8
2022	82.6	74.4	72.5	42.1	85.3	74.9	68.2	50.3	83.2	74.4	65.4	39.9
2023	70.6	69.0	73.0	35.6	81.9	73.2	67.7	49.7	79.8	74.3	65.3	40.5
2024	49.8	63.8	72.3	37.5	71.5	73.6	69.4	50.6	69.4	75.1	69.8	42.2
2025	59.7	74.6	77.3	31.3	73.5	73.6	71.5	52.0	70.9	76.3	73.7	43.9

Worthy to hand on the torch.

Actions to achieve target	Strategic Goal(s)	Led by	Time	Ongoing Monitoring /Review	Progress/variance
<p><i>Year 9/10 target groups</i></p> <p>Learning behaviour support</p> <ul style="list-style-type: none"> <li>• &lt;3B (outside TWM)</li> <li>• Priority learners</li> <li>• At risk pastoral</li> </ul> <p>Earlier identification of support needs</p> <p>Year 11 targeted lit/num support</p> <p>Learning areas to utilise differentiation and adaptation to meet the needs of target groups.</p> <p>Learning areas and form teachers to continue to track and monitor identified students.</p> <ul style="list-style-type: none"> <li>• asTTle testing undertaken 3x per annum for</li> <li>• junior co-construction and board reporting requirements.</li> <li>• to develop teachers' use of class profile asTTle data for junior learning classes.</li> </ul>	<p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>1</p> <p>2</p> <p>3</p> <p>4</p>	<p>RF/GR</p> <p>SLT/HoLA's</p> <p>KAD</p> <p>All staff</p> <p>DO HoLAs Mat/Eng LK</p>	<p>W6 T1</p> <p>Ongoing</p> <p>W5 T1</p>	<p>GR to gather Year 9 enrolment data from contributing schools. OTJ data from feeder schools and transition profiles. Students to be tested using CAT4 early in term 1. 2025 Enrolments –pilot testing (reading e-Asstle) at Papatoetoe Int Term 4, 2024.</p> <p>HoLA's include differentiation and adaptation in Year 9 course plans and include commentary in milestone reports. Targeted students to have (ILP).</p> <p>Form teachers – Deans – SLT- YSWs - differentiation and adaptation and other interventions created and applied to target groups.</p> <p>asTTle testing start, middle and end of year (T1,2/3&amp;4)</p>	<p>Meetings held with Papatoetoe Intermediate school.</p> <p>Data shared with TWM team.</p> <p>asTTle testing conducted at Papatoetoe Intermediate school to try and gather the data sooner. Went well but Papatoetoe Intermediate willing to do this without us in 2026.</p> <p>Where needed Year 9/10 students placed into TWM Year 9 or Year 10 supported class, and/or provided with extra LIT/NUM support.</p> <p>This mahi built on the co-construction meeting discussions expanding differentiation and adaptation strategies in each learning class. HoLA's worked on the best way to highlight these in course plans. There is now government guidance to support this in the new curriculum, starting with English and maths.</p> <p>asTTle testing completed according to plan. Data shared with groups and utilised to determine interventions required with target groups.</p>

*Worthy to hand on the torch.*

<ul style="list-style-type: none"> <li>Use 2025 achievement data to set targets for our Māori learners</li> <li>Use 2025 achievement data to set targets for Pasifika learners</li> </ul>		DO/GR		<p>asTTle – teacher professional development of understanding of data and next steps as outlined in asTTle reports.</p> <p>Through co-construction meetings. And through new staff induction.</p>	<p>Inclusion of the grid on junior reports that shows progression has supported teacher understanding.</p> <p>Co-construction meetings and new staff induction have highlighted the need to focus on faster progression where possible for these students, including ESOL and TWM support.</p>																																																																		
<p><i>Targeted learner support</i></p> <p>NCEA level 1 – 3 Students in these target groups are supported by appropriate programmes of work (established criteria). Eg, Literacy and Numeracy</p>	1 2 3 4	DO/GW	<p>W1&amp;2 T1 Senior exam propose renaming prelims T3 &amp; 4</p> <p>Ongoing</p>	<p>XCEL interventions. For targeted students’ teachers to produce ILP.</p> <p>HoLA’s – interventions detailed via milestone reporting and ‘aim for 80’ new phrase? actions and discussions with line managers. Use student voice.</p>	<p>Prelim exams now referred to as derived grade exams to better reflect the main purpose.</p> <p>XCEL interventions focused on supporting students to achieve Literacy and Numeracy requirements using a 20-credit internal AS package that was created to be more accessible for most learners. workshops took place in each term with the most successful period being when senior students had left for exam leave.</p> <p>Religious studies 91927 – 125 students, 85% achieved 5 credits Science 91928 – 70 students, 89% achieved 5 credits Geography 919334 - 45 students, 91% achieved 5 credits Maths 91944 45 students, 84% achieved 5 credits Total 285 students, 87% Pass rate</p> <table border="1" data-bbox="1444 1241 1998 1407"> <caption>XCEL Literacy/Numeracy Data - since seniors left</caption> <thead> <tr> <th>Achievement Standard</th> <th>Credits</th> <th>N/A</th> <th>%</th> <th>Achieved</th> <th>%</th> <th>Merit</th> <th>%</th> <th>Excellence</th> <th>%</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Religious Studies 91917</td> <td>5 Literacy</td> <td>19</td> <td>15.2%</td> <td>93</td> <td>74.4%</td> <td>13</td> <td>10.4%</td> <td>0</td> <td>0%</td> <td>125</td> </tr> <tr> <td>Science 91928</td> <td>5 Literacy</td> <td>8</td> <td>11.4%</td> <td>46</td> <td>65.7%</td> <td>15</td> <td>21.4%</td> <td>1</td> <td>1.4%</td> <td>70</td> </tr> <tr> <td>Geography 91933</td> <td>5 Numeracy</td> <td>4</td> <td>8.9%</td> <td>41</td> <td>91.1%</td> <td>0</td> <td>0%</td> <td>0</td> <td>0%</td> <td>45</td> </tr> <tr> <td>Maths 91944</td> <td>5 Numeracy</td> <td>7</td> <td>15.6%</td> <td>38</td> <td>84.4%</td> <td>0</td> <td>0%</td> <td>0</td> <td>0%</td> <td>45</td> </tr> <tr> <td>Total</td> <td></td> <td>38</td> <td>13.3%</td> <td>218</td> <td>76.5%</td> <td>28</td> <td>9.8%</td> <td>1</td> <td>0.4%</td> <td>285</td> </tr> </tbody> </table>	Achievement Standard	Credits	N/A	%	Achieved	%	Merit	%	Excellence	%	Total	Religious Studies 91917	5 Literacy	19	15.2%	93	74.4%	13	10.4%	0	0%	125	Science 91928	5 Literacy	8	11.4%	46	65.7%	15	21.4%	1	1.4%	70	Geography 91933	5 Numeracy	4	8.9%	41	91.1%	0	0%	0	0%	45	Maths 91944	5 Numeracy	7	15.6%	38	84.4%	0	0%	0	0%	45	Total		38	13.3%	218	76.5%	28	9.8%	1	0.4%	285
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		RF		Empower the deans to take actions when the targeted students are identified.	2025 included a Senior (Year 11 – 13) TWM supported class with <b>Craft to Cash (CTC) Workshops</b> : A six-week course providing hands-on training in: <b>barbering, hairdressing</b> with Brown Pride. Throughout year class were monitored and provided with extra LIT and NCEA support as needed.
<i>Academic mentoring and tracking progress/achievement</i> Clarity on: <ul style="list-style-type: none"> <li>• Role of form teacher</li> <li>• Role of classroom teacher</li> <li>• Role of middle leaders</li> <li>• Role of Kāhui Ako IST (update for 2025)</li> </ul>		GW  SLT CO		Utilise variety of tools  Termly review of progress Revise the mentoring process	Yr 11-13 Kamar academic mentoring surveys completed in Term 2. Monday 9 June-Friday 25 July and Term 3. 14 October- 24 October Form teachers mentored Yr 11 and 12. Deans mentored Yr 13.  Academic tracking used to support the introduction of the Study Leave intervention.
<i>Maintain Literacy &amp; Numeracy focus.</i> <ul style="list-style-type: none"> <li>• ILP</li> <li>• ELLP</li> </ul> Lit-Num co-requisite	1-4	All staff	T1	Quarterly feedback to SLT.	Compliance achieved.

<p><i>Overall NCEA achievement</i> At the time of leaving, we want students to be achieving as follows</p> <ul style="list-style-type: none"> <li>NCEA 1 – 90%</li> <li>NCEA 2 – 85%</li> <li>NCEA 3 – 75%</li> <li>UE – 45% (if Y13)</li> </ul>		All staff	T4	<p>Progress charted via milestone reports</p> <p>Update template for 2025</p>	<p><b>NCEA L1</b> 59.7%</p> <p><b>NCEA L2</b> 74.6%</p> <p><b>NCEA L3</b> 77.3%</p> <p><b>UE</b> 31.3%</p>																																				
<p><i>Actively promote achievement targets to students and staff</i></p>		SLT/ Student Leadership team	T1	<p>Design promotional campaign that keeps the learning and achievement targets in the forefront of learners’ minds.</p> <p>Obtain student voice around how this might work.</p>	<p>Slam Dunk promotional posters created that utilised student voice to ensure the campaign was student friendly!</p>																																				
<p><i>Curriculum and assessment change programme</i></p> <ul style="list-style-type: none"> <li>• NCEA level 1 embedding</li> <li>• Targeted lit/num interventions/dept planning</li> <li>• NZC watching brief on curriculum changes Y9-Y13</li> <li>• PLD for Lit &amp; Num</li> </ul>	1 2	All staff	T1-4		Ongoing into 2026																																				
<p><i>Iwi &amp; whānau engagement</i></p> <ul style="list-style-type: none"> <li>• Continue to enhance mana whenua links</li> <li>• Welcome/Pathway Hui’s &amp; SPI’s</li> <li>• Reporting progress and achievement</li> <li>• Work within the Kāhui Ako</li> </ul>	2 3 1 & 3	SLT IST/AST  RF	Ongoing		<p><b>2025 Term 1 Welcome &amp; Pathway Huis data:</b></p> <p>School interviews data showed 1220 (70%) interview bookings made by 1061 parents.</p> <p>Kamar Surveys completed by form teachers/student/caregivers as part of Pathway Hui in Term 1:</p> <table border="1" data-bbox="1451 1182 1995 1299"> <thead> <tr> <th></th> <th>Count</th> <th>Kauri</th> <th>Kowhai</th> <th>Pohutukawa</th> <th>Rimu</th> </tr> </thead> <tbody> <tr> <td>#Students as of 1 March, 2025</td> <td>1754</td> <td>443</td> <td>436</td> <td>437</td> <td>438</td> </tr> <tr> <td>Surveys Answers <b>completed</b> on Kamar</td> <td>1730</td> <td>430</td> <td>431</td> <td>431</td> <td>438</td> </tr> <tr> <td></td> <td><b>99%</b></td> <td><b>97%</b></td> <td><b>99%</b></td> <td><b>99%</b></td> <td><b>100%</b></td> </tr> <tr> <td>Unanswered surveys Form class 1 – 17</td> <td>23</td> <td>12</td> <td>5</td> <td>6</td> <td>0</td> </tr> <tr> <td>Unanswered surveys Rautotoe</td> <td>1</td> <td>1</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p><small>*Updated 11 April 2025, end of Term 1</small></p> <p>Progress and achievement reported on termly via portal. Live reporting on individual results ongoing.</p>		Count	Kauri	Kowhai	Pohutukawa	Rimu	#Students as of 1 March, 2025	1754	443	436	437	438	Surveys Answers <b>completed</b> on Kamar	1730	430	431	431	438		<b>99%</b>	<b>97%</b>	<b>99%</b>	<b>99%</b>	<b>100%</b>	Unanswered surveys Form class 1 – 17	23	12	5	6	0	Unanswered surveys Rautotoe	1	1	0	0	0
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					<p style="text-align: center;"><b>2025 Term 3 Student Progress Hui data:</b></p> <p>Student Progress Hui (SPI's) were conducted by 70 form teachers during Term 3, Week 2 Monday 21 July. School interviews data showed 840 (68%) interview bookings made by 732 parents. Based on 1735 students enrolled on 21 July 2025, we had 93% SPI surveys completed as follows. Kamar Surveys completed by form teachers/student/caregivers as part of Student Progress Hui in Term 3:</p> <table border="1"> <thead> <tr> <th></th> <th>Count</th> <th>Kauri</th> <th>Kowhai</th> <th>Pohutukawa</th> <th>Rimu</th> </tr> </thead> <tbody> <tr> <td>#Students as of 21 July, 2025</td> <td>1735</td> <td>441</td> <td>434</td> <td>430</td> <td>430</td> </tr> <tr> <td>Surveys Answers <b>completed</b> on Kamar</td> <td>1619</td> <td>437</td> <td>372</td> <td>425</td> <td>385</td> </tr> <tr> <td></td> <td><b>93%</b></td> <td><b>99%</b></td> <td><b>86%</b></td> <td><b>99%</b></td> <td><b>89%</b></td> </tr> <tr> <td>Unanswered surveys Form class 1 – 17</td> <td>116</td> <td>4</td> <td>62</td> <td>3</td> <td>45</td> </tr> <tr> <td>Unanswered surveys Rautotoe</td> <td>2</td> <td>0</td> <td>0</td> <td>2</td> <td>0</td> </tr> </tbody> </table> <p><small>*Kamar Surveys completed by form teachers/student/caregivers via in person, phone, email or video call. Updated 19 September 25, end of Term 3. NB: 7% of the incomplete surveys were predominantly students from ELL whose caregivers have limited English &amp;/or Richard Centre, or who as part of their individual education plans are in regular contact with staff/teachers in Richard Centre.</small></p> <p>Senior reports term four included an NCEA Summary page for each senior student, listing their achievements for internal assessments and their entries for external assessments.</p>		Count	Kauri	Kowhai	Pohutukawa	Rimu	#Students as of 21 July, 2025	1735	441	434	430	430	Surveys Answers <b>completed</b> on Kamar	1619	437	372	425	385		<b>93%</b>	<b>99%</b>	<b>86%</b>	<b>99%</b>	<b>89%</b>	Unanswered surveys Form class 1 – 17	116	4	62	3	45	Unanswered surveys Rautotoe	2	0	0	2	0
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<p><i>Attendance and engagement</i> Continue the process of improving attendance and engagement at school.</p> <ul style="list-style-type: none"> <li>Working with EWIS</li> <li>Working with all middle leaders</li> </ul> <p>Seek ways to improve communication and connection with our community and stakeholders.</p>	<p>1 2 3</p>	<p>All Staff  Deans/RF</p>	<p>ongoing</p>	<p>Reduce chronic to &lt;10 %</p>	<p>Continued working with EWIS for all students under 16 years old only (referral via ASA, fortnightly follow up meetings with DP – Attendance Services &amp; EWIS for Papatoetoe) 93 ASA referrals made throughout 2025, from 83 students.</p> <ul style="list-style-type: none"> <li>10 students referred multiple times throughout year.</li> <li>16 students returned to school following EWIS intervention.</li> <li>23 referrals returned to school to monitor by Dean/DP/YSW/SWIS.</li> <li>8 students moved to another school or alternative education.</li> <li>8 students NETS</li> </ul>																																				

Annual target 2: Promote student and staff well-being.

Target aligns with Strategic goal(s) as listed;  
 Culturally responsive and relational pedagogy.  
 Educationally Powerful Connections with Parents, Families and Whānau  
 Instructional Capability  
 Evaluative Capability  
 Organisational Capability

Baseline data and analysis:

- Significant change to Whaitake/PB4L team in 2020.
- PB4L at Tier 2 as at Jan 2018
- Recognitions structure has been reinstated and is embedded.
- 5 ways to well being framework selected in 2021.
- Wellbeing at school survey (students) undertaken in 2019.
- Teacher workforce survey undertaken in 2019 and 2020 , 2021.

Hauora funding allocated to learning areas in 2024 due to heavy term one

Actions to achieve target	Strategic Goal(s)	Led by	Time	Ongoing Monitoring /Review	Progress/variance
<p><i>Promote staff wellbeing via</i></p> <ul style="list-style-type: none"> <li>• Five ways to wellbeing</li> <li>• Cultural celebrations</li> <li>• Social club activities</li> </ul>	1-3	DO	ongoing		<p>Funky jumper day was popular with staff. For many language week celebrations staff were invited to wear cultural dress, which was hugely successful. SLT were provided with Hindi costumes sponsored by some staff members, and also had a blue/white shirt theme for Samoan language week. There were a few Friday night drinks supported by a number of very appreciative staff.</p>
Refresh new staff induction processes		DO		Review at the end of 2025 for 2026	<p>The new list managed by Margaret and DO has provided a more accurate picture of what has been completed by each new staff member, resulting in better outcomes. 3CX extensions are an area for improvement in terms of managing the removal of those who have left to free up extensions for new staff.</p>
<p><i>Pastoral care team</i></p> <p>Support Deans to (linked to whaitake and tracking with</p>	2 4 5	RF	ongoing	<p>Deans' milestone reports. Update template for 2025</p>	<p>Dean's milestone report updated to include more accurate Pastoral Data analysis (Lates &amp; Attendance is reported and analysed separately from other pastoral entries –</p>

<p>the House) lead staff in their houses through:</p> <ul style="list-style-type: none"> <li>• accessibility</li> <li>• consistency</li> <li>• Regular pastoral care meetings.</li> <li>• Regular reporting</li> <li>• Data analysis of incidents and referrals</li> <li>• Regular and consistent triangle meetings with DPs, Deans and each house</li> </ul>				<p>Introduction of Junior Learning class mentoring with Deans/DPs</p>	<p>Discipline, Classroom etc). Deans Handbook is embed and reviewed/updated at start and end of each academic year to provide consistency across Dean team. Due to continued roll growth and the need to provide more effective and efficient pastoral care, 2025 saw the introduction of 8 Assistant Deans (two per House). Junior Learning books continue to be used to assist with implementing Whaitake behaviour expectations in learning classes.</p>																								
<p><i>Teacher roles</i></p> <p>Continue to clarify the expectations of the form/subject teacher in fulfilling their obligations around our school foci, including;</p> <ul style="list-style-type: none"> <li>• Attendance and engagement targets</li> </ul> <p><b>Targets</b></p> <table border="1"> <thead> <tr> <th>Measure</th> <th>2024 Target</th> <th>2025 Target</th> <th>2015 rates</th> <th>Current (2021) rates</th> </tr> </thead> <tbody> <tr> <td>Percentage of ākongā attending school <b>regularly</b> (attending more than 90%, an average of 9 days a fortnight)</td> <td>70%</td> <td>75%</td> <td>69.5%</td> <td>59.7%</td> </tr> <tr> <td>Percentage of ākongā who are <b>moderately absent</b> (attending more than 70% up to 80%, missing two to three days a fortnight)</td> <td>6%</td> <td>4%</td> <td>6.3%</td> <td>8.5%</td> </tr> <tr> <td>Percentage of ākongā who are <b>chronically absent</b> (attending 70% or less, missing three or more days a fortnight)</td> <td>5%</td> <td>3%</td> <td>4.6%</td> <td>7.7%</td> </tr> <tr> <td>Percentage of unexplained absences where schools have notified whānau on the day of absence and initiated intervention after 5 days of unjustified absence in a term.</td> <td>95%</td> <td>100%</td> <td colspan="2">This is a <b>draft measure</b> and is subject to further work with the sector. There is currently no mechanism for measuring this activity.</td> </tr> </tbody> </table> <p><i>PHS Targets for 2025</i></p> <ul style="list-style-type: none"> <li>• &gt;50% regular</li> <li>• &lt;10% or less @ chronic.</li> </ul>	Measure	2024 Target	2025 Target	2015 rates	Current (2021) rates	Percentage of ākongā attending school <b>regularly</b> (attending more than 90%, an average of 9 days a fortnight)	70%	75%	69.5%	59.7%	Percentage of ākongā who are <b>moderately absent</b> (attending more than 70% up to 80%, missing two to three days a fortnight)	6%	4%	6.3%	8.5%	Percentage of ākongā who are <b>chronically absent</b> (attending 70% or less, missing three or more days a fortnight)	5%	3%	4.6%	7.7%	Percentage of unexplained absences where schools have notified whānau on the day of absence and initiated intervention after 5 days of unjustified absence in a term.	95%	100%	This is a <b>draft measure</b> and is subject to further work with the sector. There is currently no mechanism for measuring this activity.		<p>2 4 5</p> <p>SLT Deans SLT</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Profile once per term</p>	<p>Socialise attendance data to staff</p> <p>House meetings</p> <p>Form teacher check-in conversation records in profile section of KAMAR.</p> <p>Welcome/Pathway Hui with form teachers at the beginning of the year As previous (AT 1)</p> <p>Work across the Kāhui Ako to meet achievement challenges</p>	<p>New initiatives for 2025 included:</p> <ul style="list-style-type: none"> <li>- Being part of STAR (Step Attendance Response) MOE trial</li> <li>- Kahui Ako Within School Leader, assisted with leading STAR trial, including regular communication with caregivers/parents/students reporting on individual students attendance rate (mid term, end of term &amp; improvements), 100% Attendance awards, Newsletter updates on Attendance &amp; House assembly attendance updates each term</li> <li>- Deans lead House Attendance initiatives each term (these were shared at House assemblies with students, and discussed at House meetings with Form Teachers)</li> <li>- AP lead termly Teachers attendance (100% marking class roll) initiatives</li> <li>- Deans milestone report included termly analysis of House attendance data &amp; initiatives</li> </ul>
Measure	2024 Target	2025 Target	2015 rates	Current (2021) rates																									
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<p><i>Participation and service</i></p> <p>Whole school focus around participation and service.</p> <ul style="list-style-type: none"> <li>• Arts / Culture</li> <li>• Sports</li> <li>• Service</li> <li>• Other</li> </ul>		<p>SLT</p> <p>Arts/Sports co-ord</p> <p>Student Leaders</p>	<p>Ongoing</p>	<p>SSSC reports.</p> <p>Kamar data around group initiatives and membership.</p> <p>Activities reports from student councils and groups.</p>	<p>No new initiatives 2025</p>
<p><i>Health and Safety</i></p> <ul style="list-style-type: none"> <li>• Regular H&amp;S meetings</li> <li>• Review training of staff</li> <li>• H&amp;S reporting to board</li> <li>• Update WorkSafe records</li> </ul>	<p>2</p> <p>5</p>	<p>CO/DET</p>	<p>Ongoing</p>	<p>Training record developed</p> <p>Training logs tracked</p> <p>Manual/instructions located appropriately</p> <p>Monthly reporting to the board via Principals Report</p>	<p>Compliance in all areas for H&amp;S matters</p>

Annual target 3: Promote the highest levels of staff performance and accountability.

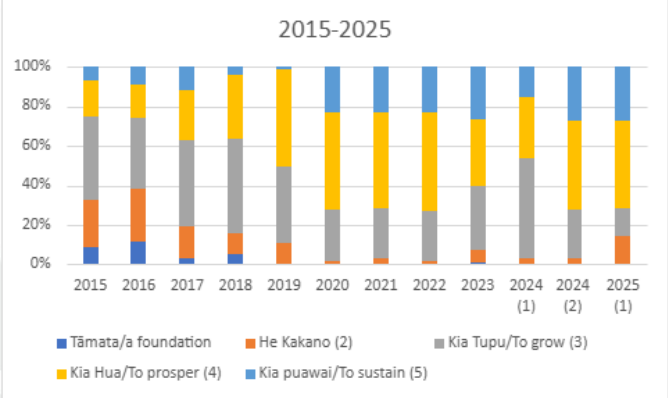
Target aligns with Strategic goal(s) as listed;  
 Culturally responsive and relational pedagogy.  
 Educationally Powerful Connections with Parents, Families and Whānau  
 Instructional Capability  
 Evaluative Capability

Baseline data and analysis:  
 Percentage of teachers at each level:  
 Co-construction began in 2016  
 BYOD in year 09 in 2018, year 10 in 2019  
 CR&RP in achievement plan for KA  
 RFPLD no longer accessible in 2025

Reporting system in middle of change process  
 Uniform update in place for 2019.  
 50hrs PLD funding used in 2024

	<b>Tāmata/a foundation</b>	<b>He Kakano (2)</b>	<b>Kia Tupu/To grow (3)</b>	<b>Kia Hua/To prosper (4)</b>	<b>Kia puawai/ To sustain (5)</b>
2015	9	24	42	18	7
2016	12	27	36	17	9
2017	3	16	44	25	12
2018	5	11	48	32	4
2019	0	11	38	49	1
2020	0	2	26	50	23
2021	0	3	25	48	23
2022	0	2	25	50	23
2023	1	6	32	33	26
2024	0	3	50	31	15

Actions to achieve target	Strategic Goal(s)	Led by	Time	Ongoing Monitoring /Review	Progress/variance
<p><i>Literacy/Numeracy</i></p> <p>Build the following into all learning area units of work</p> <ul style="list-style-type: none"> <li>Literacy/numeracy requirements</li> <li>Differentiation</li> <li>Digital technology and e-pedagogy.</li> </ul> <p>Engage with team from Evaluation Associates to upskill staff in this area</p>		DO	ongoing	<p>Commencing during planning time in 2024</p> <p>Engage with Evaluation Associates “Te Mana Ka Rere” programme.</p> <p>Engage with school wide <i>StepsWeb</i> software project for literacy.</p>	<p>All learning areas worked on the inclusion of literacy and numeracy in their junior courses.</p> <p>This is now being replaced by the new curriculum, firstly with the implementation of English and maths in 2026 followed by other subjects in 2027.</p> <p>The funding from the “Te Mana Ka Rere” programme contributed to the XCEL programme.</p> <p>The English learning area had limited success engaging with <i>StepsWeb</i> school wide. This has now been overtaken by the new English curriculum which has other new resources.</p>
<p><i>Culturally Responsive and Relational Pedagogies</i></p> <ul style="list-style-type: none"> <li>Share good practice across the Kāhui Ako <ul style="list-style-type: none"> <li>Hui whakarewa for new staff</li> </ul> </li> <li>Pasifika achievement and engagement</li> <li>Māori achievement and engagement</li> <li>Support staff to grow through the Rongohia te Hau process, 2 per annum</li> <li>Target (for reporting purposes) <p>70% bigger? of staff at integrating by end 2024.</p> </li> </ul>	1 2 3 4	SLT  WST  WST  GR/RF	T3  Ongoing  T1-T3  Ongoing  T3  Ongoing	<p>Maintain our own CR&amp;RP ropu using Kāhui Ako IST + Apirana, GR/RF middle leaders</p> <p>Via appropriate whole school and targeted PLD</p>	<p>CR and RP met throughout the year and have engaged with Tūturu who also support the te au māori space and pasifika space in the school.</p> <p>No WST for 2025, Lead by Pasifika stka achievement and engagement: Term 1 – Polyfest focus with Samoan, Tongan, Niuean, Cook Island and Fijian groups. Extensive support from our Pasifika community (students, teachers, and families) throughout each groups campaign. Pasifika Language week celebrations continue to grow, including PLD workshops run by students &amp;/or Pasifika staff for staff. Most popular events included the end of each language week sharing of Pasifika cuisine &amp; culture with all staff. Term 4 End of</p>

<p>No staff at level 1 or 2 at the end of 2024. Focus on shifting those at level 3</p>			<p>T1 and T3</p> <p>W1 T1 Then ongoing</p>		<p>Year Pasifika Graduation continues to grow. 2025 we celebrated with 58 Pasifika graduates and their families. One of the biggest and most attended Pasifika events for the year.</p> <p>Māori achievement and Engagement Several hui held throughout the year, including an NCEA hui specifically for whānau māori. We also held a Māori graduation ceremony at the end of the year to celebrate all māori year 13 leavers.</p> 
<p><i>Professional Growth Cycle</i> Continue to evolve the requirements of the professional growth cycle.  Explore ways to link with Rongohia Te Hau observation</p>	<p>3</p>	<p>GR</p>	<p>Ongoing</p>	<p>Continuation of 2024 PGC model. Collaboration across LA and Middle leader teams. Leadership focus for SLT. Implement LA &amp; Leadership summary. Further develop leadership observation. Review PGC model at end of 2025</p>	<p>PGC model continued throughout 2025. Review is ongoing as we will wait until the new professional standards are in place. Opportunity to also look at coaching support for this PGC model to further support those that are coaching PGC teams.</p>

<p><i>Reporting to the community</i></p> <p>Continue to utilise (and improve upon) an iterative commentary approach in school wide reporting via the KAMAR portal.</p> <p>Consider ways to improve an end of term summary report</p>	1	DO	Ongoing		<p>The refreshed report has provided parents with a clear account of their child’s progress. The inclusion of e-asTTle data has been positive and helpful.</p> <p>The new reporting requirements in 2026-7 will replace this work.</p>
<p><i>Kāhui Ako engagement</i></p> <ul style="list-style-type: none"> <li>• Continue to work with member schools with Kāhui Ako on relevant work streams</li> <li>• Deploy WST to full capacity</li> </ul>	1 2 3 4 5	CO  SLT	Ongoing	Annual review of material plan.	Kahui roles disestablished during 2025. Those in position continued their mahi through to the end of 2025.

# How we have given effect to Te Tiriti o Waitangi

## *Papatoetoe High School and the Treaty of Waitangi*

Papatoetoe High School has demonstrated a steadfast commitment to upholding the principles of the Treaty of Waitangi. Here is a summary of how we have gone about this.

### *Curriculum Integration and Māori Perspectives*

Papatoetoe High School recognises that education plays a pivotal role in fostering cultural understanding and unity. The school's curriculum intentionally integrates Māori perspectives, ensuring that students learn about the Treaty's significance and its impact on New Zealand society. Through subjects like social studies, history, and te reo Māori (the Māori language), students gain insights into the rich tapestry of Māori culture, history, and values.

### *Te Reo Māori language teaching*

Language is a powerful conduit for preserving culture and identity. Papatoetoe High School actively promotes the use of Te Reo Māori within its walls. Bilingual signage greets students and visitors alike, emphasising the importance of the Māori language. Language revitalisation efforts extend beyond the classroom, with cultural events celebrating Matariki (the Māori New Year) and other significant occasions.

### *Cultural Celebrations and Whakataukī*

The school embraces cultural celebrations as opportunities for learning and connection. Matariki festivals, kapa haka performances, and integration of traditional Māori knowledge allows students to engage directly with Māori culture. Additionally, Papatoetoe High School incorporates whakataukī (proverbs), waiata and karakia into its daily practice.

### *Inclusion and Participation*

Papatoetoe High School adheres to the Treaty's principles of partnership, protection, and participation. The school actively involves Māori parents, whānau, and iwi (Tainui via Manurewa Marae) in decision-making processes. Consultation occurs during policy development, cultural events, and strategic planning. By fostering genuine partnerships, the school ensures that Māori voices are heard and respected. Our board contains 3 members who identify as Māori or Cook Island Māori.

### *Acknowledging the Past and Shaping the Future*

Papatoetoe High School acknowledges historical injustices and the impact of colonisation on our Māori community. By teaching students about the Treaty's history, the school encourages critical thinking and empathy. Students learn that honouring the Treaty is not merely a legal obligation but a moral imperative—one that shapes their roles as responsible citizens of Aotearoa New Zealand.

In summary, Papatoetoe High School's commitment to the Treaty of Waitangi extends beyond mere compliance; it reflects a genuine desire to create an inclusive, culturally rich environment. By weaving Māori perspectives into the fabric of education, the school prepares its students to navigate a diverse and interconnected world.

## Statement of compliance with employment policy

The Board of Papatoetoe High School acknowledges its role as a responsible employer, committed to fostering a safe and supportive environment for all staff members. As stewards of the school's governance, we adhere to the following principles:

### **Representation and leadership:**

The Board recognizes its duty to represent the school community and act in the best interests of students, staff, and parents. We provide leadership by setting the strategic direction and ensuring the school's ongoing improvement. We actively seek the operational leadership of the school.

### **Employer role:**

As the employer, the Board ensures that all staff members, including the principal, work in a safe and healthy environment. We comply with employment laws and regulations, promoting fairness, equity, respect and employee health and safety.

### **Accountability:**

The entire Board shares accountability for decision-making. No individual board member (or committee) has decision-making authority unless explicitly delegated and documented. We monitor progress against strategic aims and evaluate student achievement through our senior leadership team.

### **Principal support and assessment:**

The Board appoints, assesses (using external expertise), and supports the principal. We have a professional growth cycle in place to support effective leadership and continuous improvement.

### **Financial governance:**

The Board approves the budget and monitors the school's financial situation. We have oversight of financial management against the budget, supporting the school's educational goals.

### **Risk management:**

The Board actively manages risk by staying informed about internal and external risk environments. We address trouble spots identified in audit statements and ensure the principal reports on, and acts to remedy, potential and real risks.

### **Legal compliance:**

Board members read and understand the governance framework, including policies and the school's strategic plan. We seek appropriate advice when necessary and maintain accurate minutes of all Board meetings.

In summary, the board of Papatoetoe High School is committed to being a good employer, fostering a positive working environment, and upholding legal requirements. Our actions align with the well-being of our staff and the success of our students:

The entire Board shares accountability for decision-making. No individual board member (or committee) has decision-making authority unless explicitly delegated and documented. We monitor progress against strategic aims and evaluate student achievement through our senior leadership team.

## Statement of Kiwisport funding

"Kiwisport is a government funding initiative to support students' participation in organised sport. In 2024 the school received total Kiwisport funding of \$47,108.01 (excluding GST).

The funding was spent on (details can be viewed in the annual accounts)

- salaries of the sports coordinators.
- sport related expenses.

The number of students participating in organised sport was 30% (38% in 2024)."

# PAPATOETOE HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

## Index

<b>Page</b>	<b>Statement</b>
<a href="#">20</a>	Statement of Responsibility
<a href="#">21</a>	Statement of Comprehensive Revenue and Expense
<a href="#">22</a>	Statement of Changes in Net Assets/Equity
<a href="#">23</a>	Statement of Financial Position
<a href="#">24</a>	Statement of Cash Flows
<a href="#">25</a>	Notes to the Financial Statements
<a href="#">42</a>	Independent Auditor's Report

# Papatoetoe High School

## Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Paul Maguire

Full Name of Presiding Member



Signature of Presiding Member

29/05/2026

Date

Barry Williams

Full Name of Principal



Signature of Principal

29/05/2026

Date

# Papatoetoe High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	22,808,984	18,785,000	22,133,329
Locally Raised Funds	3	710,102	246,000	661,011
Interest		306,016	200,000	377,597
Gain on Sale of Property, Plant and Equipment		-	-	399
<b>Total Revenue</b>		<b>23,825,102</b>	<b>19,231,000</b>	<b>23,172,336</b>
<b>Expense</b>				
Locally Raised Funds	3	561,548	400,500	482,931
Learning Resources	4	16,437,809	14,513,500	14,501,904
Administration	5	1,663,297	974,000	3,032,420
Interest		8,688	15,000	7,315
Property	6	3,997,381	3,228,000	4,359,717
Loss on Disposal of Property, Plant and Equipment		12,823	-	-
<b>Total Expense</b>		<b>22,681,546</b>	<b>19,131,000</b>	<b>22,384,287</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>1,143,556</b>	<b>100,000</b>	<b>788,049</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>1,143,556</b>	<b>100,000</b>	<b>788,049</b>

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

# Papatoetoe High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		7,866,850	8,000,000	6,676,366
Total comprehensive revenue and expense for the year		1,143,556	100,000	788,049
Contribution - Furniture and Equipment Grant		24,960	-	163,029
Reserved Equity Movement		3,400	-	4,731
Contributions - Te Mana Tūhono		2,272	-	234,674
<b>Equity at 31 December</b>		9,041,038	8,100,000	7,866,850
Accumulated comprehensive revenue and expense		8,920,230	8,100,000	7,749,442
Reserves		120,808	-	117,408
<b>Equity at 31 December</b>		9,041,038	8,100,000	7,866,850

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

# Papatoetoe High School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	310,373	-	281,277
Accounts Receivable	8	1,443,636	900,000	1,252,216
GST Receivable		123,546	-	16,122
Investments	9	7,125,456	8,000,000	6,925,000
Funds Receivable for Capital Works Projects	16	181,763	-	111,089
		<u>9,184,774</u>	<u>8,900,000</u>	<u>8,585,704</u>
<b>Current Liabilities</b>				
Accounts Payable	11	2,011,875	1,200,000	1,424,805
Revenue Received in Advance	12	195,229	-	168,697
Provision for Cyclical Maintenance	13	382,122	-	119,069
Finance Lease Liability	14	46,987	200,000	39,255
Funds held in Trust	15	56,589	100,000	46,499
Funds held for Capital Works Projects	16	85,111	-	250,953
		<u>2,777,913</u>	<u>1,500,000</u>	<u>2,049,280</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>6,406,861</b>	<b>7,400,000</b>	<b>6,536,424</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	2,826,568	1,400,000	1,690,143
		<u>2,826,568</u>	<u>1,400,000</u>	<u>1,690,143</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	148,079	400,000	316,490
Finance Lease Liability	14	44,312	300,000	43,229
		<u>192,391</u>	<u>700,000</u>	<u>359,719</u>
<b>Net Assets</b>		<u><u>9,041,038</u></u>	<u><u>8,100,000</u></u>	<u><u>7,866,850</u></u>
<b>Equity</b>		<u><u>9,041,038</u></u>	<u><u>8,100,000</u></u>	<u><u>7,866,850</u></u>

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

# Papatoetoe High School

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		6,991,991	7,785,000	6,500,997
Locally Raised Funds		479,737	46,000	459,753
International Students		232,051	(100,000)	194,425
Goods and Services Tax (net)		(107,424)	-	7,483
Payments to Employees		(3,641,291)	(3,606,000)	(3,483,219)
Payments to Suppliers		(2,215,389)	(2,210,000)	(2,358,104)
Interest Paid		(8,687)	(15,000)	(7,315)
Interest Received		328,778	200,000	400,861
Net cash from/(to) Operating Activities		2,059,766	2,100,000	1,714,881
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	399
Purchase of Property Plant & Equipment (and Intangibles)		(1,585,542)	(300,000)	(667,174)
Purchase of Investments		(200,456)	(2,000,000)	(800,000)
Net cash from/(to) Investing Activities		(1,785,998)	(2,300,000)	(1,466,775)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		27,232	-	163,029
Contributions from Ministry of Education		2,272	-	239,405
Finance Lease Payments		(47,748)	200,000	(29,932)
Funds Administered on Behalf of Other Parties		(226,428)	-	(466,400)
Net cash from/(to) Financing Activities		(244,672)	200,000	(93,898)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>29,096</b>	<b>-</b>	<b>154,208</b>
Cash and cash equivalents at the beginning of the year	7	281,277	-	127,069
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>310,373</b>	<b>-</b>	<b>281,277</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

# Papatoetoe High School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

###### **Critical Accounting Estimates And Assumptions**

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

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

### *Cyclical maintenance*

The School recognises its obligation to maintain the 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 13.

### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21.

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

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

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

### **Other Grants where conditions exist**

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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



**d) Operating Lease Payments**

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

**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Investments**

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

**i) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

## **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Motor vehicles	10 years
Textbooks	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	8 years
Library resources prior to 2008	12.5% Diminishing value

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

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

### *Non cash generating assets*

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

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

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

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

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

## **k) Accounts Payable**

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

## **l) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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



**m) Revenue Received in Advance**

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

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

**n) Funds Held in Trust**

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

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

**o) Funds held for Capital works**

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

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

**p) Provision for Cyclical Maintenance**

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

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

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

**q) Financial Instruments**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services received in-kind**

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



## 2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	6,544,021	5,440,000	6,091,810
Teachers' Salaries Grants	12,371,614	11,000,000	10,718,965
Use of Land and Buildings Grants	2,604,777	2,000,000	2,732,149
Ka Ora, Ka Ako - Healthy School Lunches Programme	842,757	-	2,180,099
Other Government Grants	445,815	345,000	410,306
	<u>22,808,984</u>	<u>18,785,000</u>	<u>22,133,329</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	80,951	-	25,985
Fees for Extra Curricular Activities	279,153	20,000	254,875
Trading	1,877	-	11,969
Fundraising and Community Grants	48,370	-	14,559
Other Revenue	97,743	26,000	173,046
International Student Fees	202,008	200,000	180,577
	<u>710,102</u>	<u>246,000</u>	<u>661,011</u>
<b>Expense</b>			
Extra Curricular Activities Costs	343,645	215,500	285,506
International Student - Employee Benefits - Salaries	124,908	120,000	119,410
International Student - Other Expenses	92,995	65,000	78,015
	<u>561,548</u>	<u>400,500</u>	<u>482,931</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>148,554</u>	<u>(154,500)</u>	<u>178,080</u>

Donations include \$66,000 for Head Up Grants and \$10,000 from NZMA which is earmarked for sport and music and arts equipment for students

During the year, the School hosted 13 International students (2024:14)



#### 4. Learning Resources

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Curricular	1,126,177	882,500	997,247
Information and Communication Technology	46,170	57,000	40,509
Employee Benefits - Salaries	14,700,000	13,224,000	12,928,148
Staff Development	69,479	50,000	70,681
Depreciation	495,983	300,000	465,319
	<b>16,437,809</b>	<b>14,513,500</b>	<b>14,501,904</b>

#### 5. Administration

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Audit Fees	18,108	15,000	19,144
Board Fees and Expenses	27,813	21,000	27,174
Legal Fees	-	-	16,644
Other Administration Expenses	67,952	176,000	45,124
Employee Benefits - Salaries	539,788	562,000	533,554
Insurance	32,524	20,000	28,899
Service Providers, Contractors and Consultancy	183,411	180,000	181,782
Ka Ora, Ka Ako - Healthy School Lunches Programme	793,701	-	2,180,099
	<b>1,663,297</b>	<b>974,000</b>	<b>3,032,420</b>

## 6. Property

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cyclical Maintenance	94,642	90,000	435,559
Heat, Light and Water	240,442	220,000	219,714
Repairs and Maintenance	165,791	108,000	112,064
Use of Land and Buildings	2,604,777	2,000,000	2,732,149
Employee Benefits - Salaries	787,499	700,000	753,482
Other Property Expenses	104,230	110,000	106,749
	<u>3,997,381</u>	<u>3,228,000</u>	<u>4,359,717</u>

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

## 7. Cash and Cash Equivalents

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Bank Accounts	310,373	-	281,277
Cash and cash equivalents for Statement of Cash Flows	<u>310,373</u>	<u>-</u>	<u>281,277</u>

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

Of the \$310,373 Cash and Cash Equivalents \$332,213 is subject to restrictions for the following reasons:

- \$151,565 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 12.
- \$85,111 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.
- \$56,589 of international student Homestay and insurance relating to the 2026 school year have been collected by the school. This is included in Funds held in Trust in note 15.
- \$38,948 is held by the school on behalf of Counties Manukau Principals Association relating to the 2026 school year have been collected by the school. This is included in Other Revenue in Advance in note 12.



## 8. Accounts Receivable

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	106,627	-	81,781
Receivables from the Ministry of Education	15,799	-	17,954
Interest Receivable	76,202	-	98,964
Teacher Salaries Grant Receivable	1,245,008	900,000	1,053,517
	<u>1,443,636</u>	<u>900,000</u>	<u>1,252,216</u>
Receivables from Exchange Transactions	182,829	-	180,745
Receivables from Non-Exchange Transactions	1,260,807	900,000	1,071,471
	<u>1,443,636</u>	<u>900,000</u>	<u>1,252,216</u>

## 9. Investments

The School's investment activities are classified as follows:

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	7,125,456	8,000,000	6,925,000
Total Investments	<u>7,125,456</u>	<u>8,000,000</u>	<u>6,925,000</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Art	35,405	-	-	-	-	35,405
Buildings	255,158	1,215,779	-	-	(28,371)	1,442,566
Furniture and Equipment	456,792	129,755	(304)	-	(144,115)	442,128
Information and Communication Technology	743,004	155,558	(110)	-	(253,585)	644,867
Motor Vehicles	99,959	109,841	(37,626)	-	(16,420)	155,754
Leased Assets	79,550	56,202	-	-	(48,691)	87,061
Library Resources	20,275	3,313	-	-	(4,802)	18,786
	<b>1,690,143</b>	<b>1,670,448</b>	<b>(38,040)</b>	<b>-</b>	<b>(495,983)</b>	<b>2,826,568</b>

The net carrying value of furniture and equipment held under a finance lease is \$50,926 (2024: \$79,549)

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Art	35,405	-	35,405	35,405	-	35,405
Buildings	1,607,422	(164,856)	1,442,566	391,642	(136,484)	255,158
Furniture and Equipment	2,117,193	(1,675,065)	442,128	2,022,196	(1,565,404)	456,792
Information and Communication Technology	2,859,793	(2,214,925)	644,868	3,297,619	(2,554,615)	743,004
Motor Vehicles	422,154	(266,400)	155,754	363,621	(263,662)	99,959
Leased Assets	191,297	(104,236)	87,061	134,735	(55,185)	79,550
Library Resources	197,919	(179,133)	18,786	194,606	(174,331)	20,275
	<b>7,431,183</b>	<b>(4,604,615)</b>	<b>2,826,568</b>	<b>6,514,529</b>	<b>(4,824,386)</b>	<b>1,690,143</b>

## 11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	426,470	1,200,000	118,260
Accruals	15,137	-	18,000
Employee Entitlements - Salaries	1,248,775	-	1,057,104
Employee Entitlements - Leave Accrual	321,493	-	231,441
	<u>2,011,875</u>	<u>1,200,000</u>	<u>1,424,805</u>
Payables for Exchange Transactions	2,011,875	1,200,000	1,389,520
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	35,285
	<u>2,011,875</u>	<u>1,200,000</u>	<u>1,424,805</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	151,565	-	121,522
Other revenue in advance	43,664	-	47,175
	<u>195,229</u>	<u>-</u>	<u>168,697</u>

### 13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	435,559	400,000	-
Increase/(decrease) to the Provision During the Year	94,642	-	435,559
Provision at the End of the Year	<u>530,201</u>	<u>400,000</u>	<u>435,559</u>
Cyclical Maintenance - Current	382,122	-	119,069
Cyclical Maintenance - Non current	148,079	400,000	316,490
	<u>530,201</u>	<u>400,000</u>	<u>435,559</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works every year. This plan is based on the School's 10 Year Property plan.

### 14. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	53,211	-	44,996
Later than One Year	48,509	-	46,009
Future Finance Charges	(10,421)	-	(8,521)
	<u>91,299</u>	<u>-</u>	<u>82,484</u>
<b>Represented by</b>			
Finance lease liability - Current	46,987	200,000	39,255
Finance lease liability - Non current	44,312	300,000	43,229
	<u>91,299</u>	<u>500,000</u>	<u>82,484</u>

### 15. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	56,589	100,000	46,501
	<u>56,589</u>	<u>100,000</u>	<u>46,501</u>

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

## 16. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Block C Refurbishment	(105,080)	111,243	(8,309)	-	(2,146)
Block E - Flooring, lighting, Wallcoverings	(1,256)	-	-	-	(1,256)
Block F - Flooring, lighting, Wallcoverings	2,208	-	(2,208)	-	-
Block H & C Toilets Upgrade and Refurbishment	20,175	-	(20,175)	-	-
Gym and T Block Flooring	(2,777)	-	-	-	(2,777)
Gym Floor - Small side	(1,976)	1,976	-	-	-
Wharenui Maihi and Amo Carving	13,237	-	(13,237)	-	-
5YA - Other projects	29,296	-	-	-	29,296
R Bloc 2 New Classrooms	186,037	-	(164,856)	-	21,181
Project #252791 - Block E - Window replacement	-	93,300	(202,097)	-	(108,797)
Project #252794 - Block L - Toilet refurbishment	-	19,199	-	-	19,199
Project #252795 - Gas Bolier replacement	-	-	(15,075)	-	(15,075)
Project #252790 - Replacement of Lights, Switchboards	-	-	(51,711)	-	(51,711)
Project #252793 - Block B -Carpet Replacement	-	15,435	-	-	15,435
<b>Totals</b>	<b>139,864</b>	<b>241,153</b>	<b>(477,669)</b>	<b>-</b>	<b>(96,652)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

85,111  
(181,763)

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Hall Upgrade	32	-	(32)	-	-
Block C Refurbishment	(2,654)	-	(102,426)	-	(105,080)
Block E - Flooring, lighting, Wallcoverings	(1,256)	-	-	-	(1,256)
Block E - Roof & ILE	(4,427)	-	4,427	-	-
Block F - Flooring, lighting, Wallcoverings	(1,256)	47,706	(44,242)	-	2,208
Block H & C Toilets Upgrade and Refurbishment	305,112	198,493	(483,430)	-	20,175
Block R1-R5 & Library - Flooring, lighting, Wallcoverings	4,855	-	(4,855)	-	-
Gym and T Block Flooring	(2,777)	-	-	-	(2,777)
Gym Floor - Small side	(1,509)	91,735	(92,201)	-	(1,976)
Roofing Replacement	200,727	-	(200,727)	-	-
Tractor Shed alarm	(246)	246	-	-	-
Wharekai	3,731	-	(3,731)	-	-
Wharenui Maihi and Amo Carving	59,216	-	(45,979)	-	13,237
5YA - Other projects	28,052	-	1,244	-	29,296
R Bloc 2 New Classrooms	-	701,737	(515,700)	-	186,037
<b>Totals</b>	<b>587,599</b>	<b>1,039,917</b>	<b>(1,487,652)</b>	<b>-</b>	<b>139,864</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

250,953  
(111,089)



## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	6,200	7,990
 <i>Leadership Team</i>		
Remuneration	2,594,624	2,160,669
Full-time equivalent members	20	17
 Total key management personnel remuneration	2,600,824	2,168,659

There are **9** members of the Board excluding the Principal. The Board has held **8** full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	310-320	290-300
Benefits and Other Emoluments	0-5	10-20

### Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	35.00	15.00
110 - 120	22.00	20.00
120 - 130	12.00	8.00
130 - 140	1.00	0.00
140 - 150	4.00	4.00
180 - 190	1.00	1.00
	75.00	48.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	<b>2025 Actual</b>	<b>2024 Actual</b>
Total	-	\$40,000
Number of People	-	1

## 20. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

## 21. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$534,237 (2024:\$186,037) as a result of entering the following contracts:

<b>Contract Name</b>	<b>Remaining Capital Commitment \$</b>
Project #252790 - Replacement of Lights, Switchboards	83,298
Project #252791 - Block E - Window replacement	450,939
<b>Total</b>	<b><u>534,237</u></b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.



## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	310,373	-	281,277
Receivables	1,443,636	900,000	1,252,218
Investments - Term Deposits	7,125,456	8,000,000	6,925,000
Total financial assets measured at amortised cost	<u>8,879,465</u>	<u>8,900,000</u>	<u>8,458,495</u>

### Financial liabilities measured at amortised cost

Payables	2,011,875	1,200,000	1,389,520
Finance Leases	91,299	500,000	82,484
Total financial liabilities measured at amortised cost	<u>2,103,174</u>	<u>1,700,000</u>	<u>1,472,004</u>

## 23. Events After Balance Date

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

**INDEPENDENT AUDITOR'S REPORT**  
**To the readers of Papatoetoe High School's financial statements**  
**for the year ended 31 December 2025**

The Auditor-General is the auditor of Papatoetoe High School (the School). The Auditor-General has appointed me, Annie Uy, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on pages 21 to 41, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

### Opinion

In our opinion the financial statements:

- a) present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; and
  - the School's financial performance and cash flows for the year then ended; and
- b) 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 29 May 2026. This is the date at which our opinion is expressed.

### Basis for our opinion

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

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

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

### Responsibilities of the Board for the financial statements

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

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

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

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

The other information obtained at the date of our audit report includes copies of the Analysis of Variance for 2025 school year and Evaluation of the School's Students' Progress and Achievement, How we have given effect to Te Tiriti o Waitangi, 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 School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Annie Uy  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand