

ONEHUNGA HIGH SCHOOL

Annual Report 2025

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ONEHUNGA HIGH SCHOOL Statement of Variance 2025

School Name:	Onehunga High School	School Number:	86
Strategic Aim:	Personalised knowledge-rich curriculum, with a focus on academic excellence to enable every student to achieve their aspirations at Onehunga High School and beyond.		
Annual Aim:	All learners have strong academic outcomes, in a safe and inclusive school environment.		
Target, with baseline (2024 data):	<p>We introduced an aspirational target of 85% for all year levels and all ethnicities. This was 5% higher than the previous year for level 1-3 NCEA.</p> <p>2025 Targets:</p> <ul style="list-style-type: none"> • 74.6% to 85% Pass rate NCEA Level 1 • 77.1% to 85% Pass rate NCEA Level 2 • 81.8 to 85% Pass rate NCEA Level 3 • 35% to 60% Pass rate for UE 		
What Happened? 2025	<ul style="list-style-type: none"> • 86.1% Level 1 (11.5% increase) • 77.3% Level 2 (0.2 increase) • 83.9% Level 3 (2.1% increase) • 34.4% UE pass rate (1% decrease) 		

Standout Results: Since 2022

- Level 1 Overall Achievement: 82.5% (+23.0%)
- Level 2 Overall Achievement: 77.3% (+17.2%)
- Level 3 Overall Achievement: 83.9% (+26.5%)
- Level 1 Māori Achievement: 77.4% (+26.2%).
- Level 3 Pacific Achievement: 80.6% (+30.6%)
- Level 3 Asian Achievement: 81.8% (+29.4%)
- Year 11 Lit/Num Overall: 87.3% (+17.5% gain)

2025 Standout Results:

- Māori Level 1 vs. National: 78.4% vs 63.3% (+15.1%)
- Pacific Level 1 vs. National: 80.4% vs 56.8% (+23.6%)
- Year 11 Lit/Num vs. National: 87.3% vs 73.7% (+13.6%)
- Level 1 Overall vs. Equity Band: 82.5% vs 63.5% (+19.0%)
- Level 3 Overall vs. Equity Band: 83.9% vs 69.8% (+14.1%)



LEVEL 1 – Overall

Pass rate

86.1

Onehunga High School has maintained a relentless focus on improving Level 1 achievement, recognising that the foundational qualification is essential for setting students up for success across their NCEA journey. Reaching the 85 percent target was a deliberate and strategic priority for the school. As outlined below, this improvement has come from a multi-faceted approach that ties together the conditions, culture, and teaching practices known to drive progress. Central to this has been strengthening the learning culture, what Professor Viviane Robinson identifies as a safe and orderly environment. This goal has been supported by the school’s investment in restorative practice. Together, these create the stability and relational trust needed for students to engage deeply in learning.

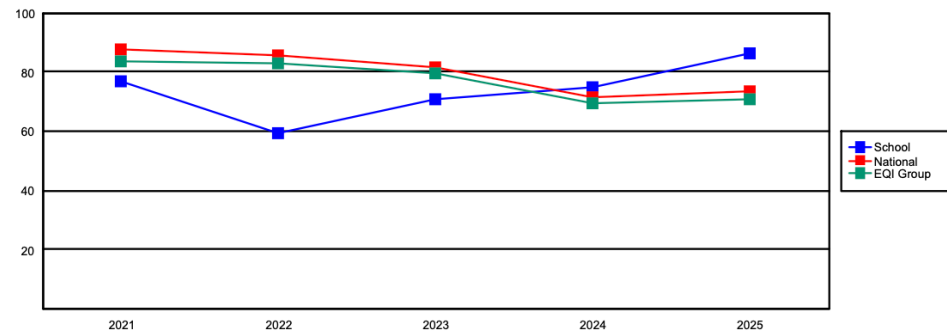
Alongside this, the school has developed a Learning Toolkit that clearly charts the pathway to excellence for students and supports them to understand how to improve and extend their performance. The development and embedding of the school values and has reinforced these expectations, providing consistent language and shared behaviours that underpin teaching, learning and student engagement. Academic mentoring has further strengthened the school’s capacity to track progress, personalise support and intervene early when students require additional guidance. These processes are supported by pedagogical approaches aligned with the Onehunga High School Effective Teaching Profile, ensuring that classroom practice is deliberate, evidence-based, and has a measurable impact on learning.

With these systems in place and clearly aligned, Onehunga High School is well positioned to sustain its upward trajectory into 2026. The focus now shifts to deepening the quality of results through stronger endorsement rates, increased University Entrance success, and expanded Scholarship participation and achievement.

LEVEL 1 NCEA

Academic Year	Onehunga High School (%)	National Average (%)	Equity Index Band (%)
2021	76.8	87.9	83.6
2022	59.5	85.3	83.2
2023	70.8	81.9	79.8
2024	74.6	71.5	69.4
2025	86.1	73.5	70.9

Year 11 - NCEA Level 1





LEVEL 1 – What the data tells us

Pass rate

Onehunga High School NCEA Level 1 achievement has improved significantly over the last four years, rising from 59.5 percent in 2022 to 86.1 percent in 2025. In 2022, 113 of 190 students gained the qualification, placing the school 25.8 percentage points below the national rate of 85.3 percent and 23.7 percentage points below the Equity Index Band rate of 83.2 percent.

86.1

Achievement strengthened significantly in 2023, increasing to 70.8 percent with 138 of 195 students successful, an 11.3-point lift from 2022. Although this result remained below the national rate of 81.9 percent and the equity band rate of 79.8 percent, it marked the start of a sustained upward trend. Achievement continued to climb in 2024, reaching 74.6 percent. This was the first time in the period where Onehunga High School outperformed both comparators, moving above the national average of 71.5 percent and the equity band rate of 69.4 percent.

By 2025, the school had consolidated and extended these gains. Achievement rose to 86.1 percent, with 173 of 201 students gaining NCEA Level 1. This represented a 11.5 percentage point increase since 2022. In 2025 the school performed 11.6 percentage points higher than the national average of 73.5 percent and 15.2 percentage points higher than the equity band rate of 70.9 percent.

Over the four-year period, national and equity group achievement trends declined, while Onehunga High School steadily improved. The school moved from being significantly below national and equity benchmarks to performing well above both by 2025. This represents a major turnaround in foundational achievement and demonstrates the effect of sustained improvement efforts, consistent expectations, and strong student engagement.

Gender Achievement

Both boys and girls improved over the four-year period, and by 2025 both groups were performing well above national and Equity Index benchmarks. Boys' achievement increased steadily from 66.0% in 2022 to 80.2% in 2025, while girls showed an even more significant lift, rising from 52.2% to 92.0% over the same period. From 2021 to 2024, the gender gap remained relatively small and inconsistent, for example, females were ahead in 2021 (80.5% vs 74.3%), males in 2022 (66.0% vs 52.2%), and females again in 2023 and 2024 (73.9% vs 68.2%, and 77.2% vs 72.2%).

In 2025, however, a more pronounced gap emerged, with females outperforming males by nearly 12 percentage points. Importantly, participation remained consistently high for both groups across all years, confirming that these gains reflect real increases in the number of students achieving. Overall, while girls demonstrated the greatest progress, the school now holds strong comparative performance for both genders, with a clear focus going forward on sustaining improvement and narrowing the remaining gap.



LEVEL 1 – Further Analysis

Pass rate

86.1

Ethnicity Achievement

There has been strong, consistent improvement in Level 1 achievement across all ethnicity groups at Onehunga High School between 2022 and 2025, with gains evident for every major group and all cohorts performing above national and Equity Index comparisons by 2025.

- **Asian learners** showed the largest overall gain, increasing by 33.0 percentage points from 56.7% in 2022 to 89.7% in 2025, reflecting a significant and sustained lift in achievement.
- **European learners** also made substantial progress, rising by 27.6 points from 63.8% to 91.4%, reaching one of the highest overall achievement levels.
- **Māori learners** improved steadily by 26.2 points, from 52.2% to 78.4%, indicating strong progress and a continued upward trend.
- **Pacific learners** increased by 27.7 points, from 52.7% to 80.4%, showing a marked improvement and closing the gap with other groups.
- **MELAA learners** achieved 100% in 2025, highlighting very strong outcomes, although cohort sizes are small.
- **Other ethnicity learners** also maintained high achievement, reaching 80.0% in 2025, with some year-to-year variation due to small numbers.

Overall, these results demonstrate broad-based improvement across all ethnicity groups, supported by high participation and targeted support, with particularly notable acceleration for Asian, Pacific, and Māori learners.

Literacy and Numeracy

Literacy and numeracy results improved steadily across the four years, with more students meeting foundational requirements each year. These gains reflect stronger early preparation and better readiness for full NCEA programmes.

Endorsements

Endorsement rates present a mixed picture. At Level 1, Merit and Excellence endorsements remain below national rates but sit close to or above the equity band. There is clear improvement potential in endorsement depth, but the strong rise in overall achievement provides a solid base for future growth.

Level 1 NCEA OHS Ethnicity Data

	2022	2023	2024	2025
Māori	52.2	55.8	70.2	78.4
European	63.8	72.9	74.7	91.4
Pasifika	52.7	69.3	72.7	80.4
Asian	56.7	72.4	75	89.7
MELAA	80	50	85.7	100



LEVEL 2 – What the data tells us

Pass rate

77.3

Onehunga High School NCEA Level 2 achievement improved significantly from 60.1% in 2022 to 77.3% in 2025. In 2022, 116 students out of a cohort of 193 gained the qualification. This rate was well below both the national average (74.9%) and the Equity Index Band (74.4%).

In 2023, achievement increased to 73.4%, with 135 out of 184 students successful—an improvement of 13.3 percentage points from the previous year. This result was slightly above the national average (73.2%) but just below the Equity Index Band (74.3%). In 2024, achievement rose further to 77.1%, placing the school above both the national average (73.6%) and the Equity Index Band (75.1%).

By 2025, achievement remained strong at 77.3%, with 143 out of 185 students gaining the qualification. This represents an overall increase of 17.2 percentage points since 2022. In 2025, the school was 3.7 percentage points above the national average (73.6%) and 1.0 percentage point above the Equity Index Band (76.3%).

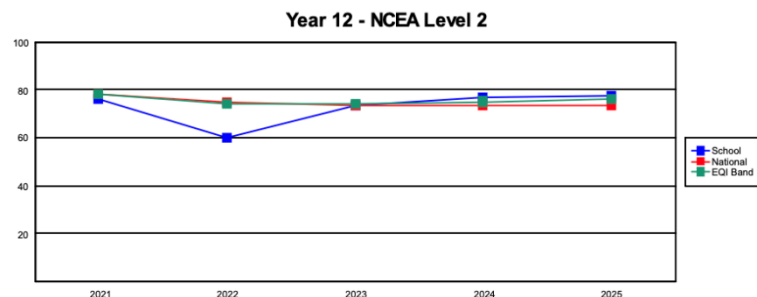
Between 2022 and 2025, national and Equity Index achievement rates remained relatively stable, while Onehunga High School showed substantial improvement. Over this period, the school shifted from 14.8 percentage points below the national average in 2022 to 3.7 points above it in 2025, demonstrating strong and sustained progress.

Gender Achievement

In 2023, the achievement rate for boys was 73.8%. This changed to 72.7% in 2024 and was 72.8% in 2025. Despite this flat trend, the 2025 OHS result for boys was higher than the national average for boys of 70.9% and the equity band average for boys of 71.7%. For girls, achievement was 72.7% in 2023. This rose to 81.7% in 2024 and remained flat at 81.7% in 2025. The 2025 performance for girls was higher than the national average of 75.6% and the equity band average for girls of 79.2%. The gender gap in 2025 was 8.9 percentage points.

LEVEL 2 NCEA

Academic Year	Onehunga High School (%)	National Average (%)	Equity Index Band (%)
2021	76.3	77.9	78.2
2022	60.1	74.9	74.4
2023	73.4	73.2	74.3
2024	77.1	73.6	75.1
2025	77.3	73.6	76.3





LEVEL 2 – Further Analysis

Pass rate

77.3

Ethnicity Achievement

There has been steady improvement in Level 2 achievement across most ethnicity groups between 2022 and 2025, with all major groups showing upward trends and strong overall outcomes by 2025.

- **Asian learners** increased from 71.0% in 2022 to 73.8% in 2025 (+2.8 points), with some fluctuation but maintaining solid performance.
- **European learners** improved from 75.0% to 78.1% (+3.1 points), maintaining consistently high achievement across the period.
- **Māori learners** showed strong progress, rising from 58.7% to 78.6% (+19.9 points), representing one of the most significant gains.
- **Pacific learners** made substantial improvement, increasing from 50.4% to 80.2% (+29.8 points), showing accelerated progress over time.
- **MELAA learners** recorded 55.6% in 2025 (5 out of 9 students), with results influenced by small cohort size.

Other ethnicity learners achieved 87.5% in 2025 (7 out of 8 students), maintaining strong but variable outcomes due to small numbers.

Certificate Endorsement

At Level 2, endorsement patterns since 2022 show an initial decline followed by steady recovery, particularly in Excellence. Excellence rates dropped to 3.0% in 2023 from 7.8% in 2022, before improving to 8.8% in 2024 and 10.5% in 2025. While still below the national rate (15.3% in 2025), the school is now slightly above the Equity Index Band (9.5%), indicating positive momentum in high-level achievement.

Merit endorsement rates increased from 16.4% in 2022 to 20.0% in 2023 and have since remained relatively stable at 20.9% in 2024 and 19.6% in 2025. These results sit below the national average (25.3% in 2025) but are consistently above the Equity Index Band (17.9%).

Overall, Level 2 endorsement outcomes since 2022 show recovery in Excellence and stable Merit performance, with 2025 representing the strongest recent position. A key focus for the school moving forward will be to continue lifting Excellence endorsement rates while also strengthening Merit performance toward national levels, ensuring more students are achieving at higher endorsement levels.

Level 2 NCEA OHS Ethnicity Data

	2022	2023	2024	2025
Māori	58.7	67.6	64.7	78.6
European	75	81.2	77.8	78.1
Pasifika	50.4	68.3	76.6	80.2
Asian	71	74.3	80.6	73.8
MELAA	75	80	80	55.6



LEVEL 3 – What the data tells us

Pass rate

83.9

Onehunga High School NCEA Level 3 achievement improved significantly from 57.4% in 2022 to 83.9% in 2025. In 2022, 93 students out of a cohort of 162 gained the qualification, with the school rate well below both the national average (68.2%) and the Equity Index Band (65.4%).

In 2023, achievement increased to 65.6%, with 101 out of 154 students successful—an improvement of 8.2 percentage points from the previous year. In 2024, achievement rose sharply to 81.8%, with 139 out of 170 students gaining the qualification, moving the school well above both national (69.4%) and Equity Index (69.8%) benchmarks.

By 2025, achievement reached 83.9%, with 151 out of 180 students successful. This represents an overall increase of 26.5 percentage points since 2022. The 2025 result sits 1.1 percentage points below the school target of 85% and is 12.4 percentage points above the national average (71.5%) and 10.2 points above the Equity Index Band (73.7%).

Gender Achievement

Level 3 achievement for both boys and girls improved significantly between 2022 and 2025. For boys, the achievement rate was 55.1% in 2022, increasing to 64.8% in 2023, rising sharply to 85.3% in 2024, and settling at 83.5% in 2025. This represents a total gain of 28.4 percentage points since 2022, with boys performing well above national and Equity Index benchmarks.

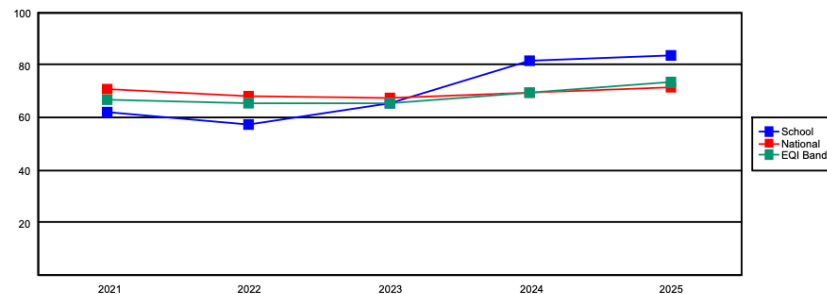
For girls, achievement was 59.5% in 2022, improving to 66.7% in 2023, then to 76.5% in 2024, and reaching 84.3% in 2025. This represents a gain of 24.8 percentage points over the period, with girls now just 0.7 percentage points below the school's 85% target.

The gender gap has remained very small throughout this period. In 2022, girls were ahead by 4.4 percentage points, while in 2024 boys briefly led by 8.8 points. By 2025, the gap had narrowed to less than 1 percentage point (84.3% for girls and 83.5% for boys), indicating that both groups are now achieving at similarly high levels. This reflects strong, consistent improvement across both genders and increasing equity in outcomes.

LEVEL 3 NCEA

Academic Year	Onehunga High School (%)	National Average (%)	Equity Index Band (%)
2021	62.3	70.5	67
2022	57.4	68.2	65.4
2023	65.6	67.7	65.3
2024	81.8	69.4	69.8
2025	83.9	71.2	72.9

Year 13 - NCEA Level 3





LEVEL 3 – Further Analysis

Pass rate

83.9

Ethnicity Achievement

Level 3 achievement shows significant improvement across most ethnicity groups between 2022 and 2025, with strong gains particularly for Pacific, Asian, and Māori learners.

- **Asian learners** increased from 52.4% in 2022 to 81.8% in 2025 (+29.4 points), demonstrating substantial and sustained improvement.
- **European learners** improved from 78.3% to 84.4% (+6.1 points), maintaining high and consistent achievement.
- **Māori learners** rose from 41.9% to 70.0% (+28.1 points), with a notable peak in 2024, indicating strong progress overall.
- **Pacific learners** showed the largest gain, increasing from 50.0% to 80.6% (+30.6 points), reflecting significant acceleration in achievement.
- **MELAA learners** achieved 85.7% in 2025 (6 out of 7 students), with results influenced by small cohort size.
- Other ethnicity learners recorded 66.7% in 2025 (2 out of 3 students), with variability due to small numbers.

Overall, Level 3 results reflect strong, system-wide improvement, with particularly notable gains for Pacific, Asian, and Māori learners, alongside sustained high performance for European learners.

Endorsements

The quality of credits gained through Excellence endorsements at Level 3 declined between 2022 and 2025. The Onehunga High School Excellence endorsement rate decreased from 11.8% in 2022 to 7.3% in 2025. In 2025, this was 7.3 percentage points below the national average of 14.6% and 2.6 percentage points below the Equity Index Band rate of 9.9%.

Merit endorsement rates have also remained below national levels. In 2025, the Merit endorsement rate was 13.9%, compared with 26.5% nationally and 19.2% for the Equity Index Band, indicating that while overall achievement has improved, fewer students are achieving at higher endorsement levels.

Between 2022 and 2025, Onehunga High School achieved significant improvement in overall Level 3 pass rates, moving closer to the 85% target, while both Excellence and Merit endorsement rates have remained comparatively low.

Increasing both Merit and Excellence endorsements is now a clear strategic priority for the school. While maintaining strong overall pass rates remains important, there is a deliberate focus on lifting the quality of achievement by supporting more students to attain Merit and Excellence endorsements at Level 3. Strengthening academic extension, refining assessment practices, and promoting consistently high expectations across all learning areas will be key drivers in achieving this goal.



UE – What the data tells us

Pass rate

Onehunga High School University Entrance (UE) achievement reached 34.4% in 2025, representing a slight decrease of 0.9 percentage points from 35.3% in 2024. In 2024, 60 out of 170 students gained UE, while in 2025, 62 out of 180 students were successful. Despite the increase in the number of students achieving UE, the overall percentage declined due to the larger cohort size in 2025.

34.4

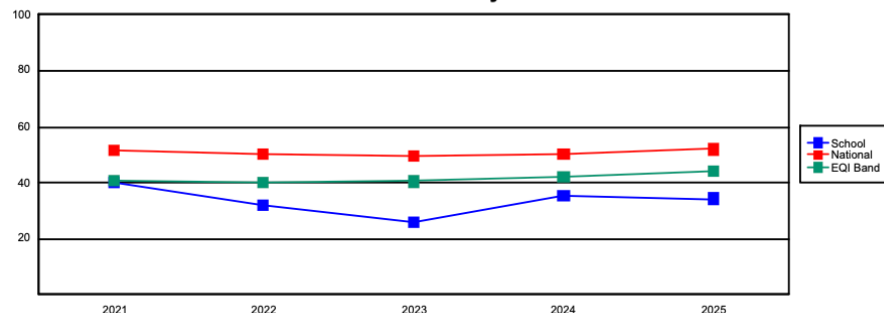
In 2024, the school's UE rate of 35.3% was 6.9 percentage points below the Equity Index Band rate of 42.2%. In 2025, the school rate of 34.4% was 9.5 percentage points below the Equity Index Band rate of 43.9%, and also remained below the national average.

University Entrance is a significant focus for the school, with a number of targeted initiatives in place to lift achievement. These include strengthening pathway awareness from the junior school, so students understand UE requirements early, alongside improved tracking and monitoring of student progress, and more deliberate academic guidance. Through these approaches, the school is working to increase both access to and success in University Entrance pathways.

UE - UNIVERSITY ENTRANCE

Academic Year	Onehunga High School (%)	National Average (%)	Equity Index Band (%)
2021	40.4	51.9	40.8
2022	32.1	50.3	39.9
2023	26	49.7	40.5
2024	35.3	50.6	42.2
2025	34.4	52	43.9

Year 13 - University Entrance



Level 3 NCEA OHS Ethnicity Data

	2022	2023	2024	2025
Māori	41.9	60.5	87.1	70
European	78.3	75.7	90.3	84.4
Pasifika	50	63.1	78	80.6
Asian	52.4	60	73.7	81.8
MELAA	85.7	100	66.7	85.7



Strategic Goal 1: High Aspirations

Provide excellent academic outcomes for all learners driven by the belief that every student can and will achieve their full potential

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next for 2026+</i>
<p>Junior Programme: Improve the quality of junior assessment</p> <ol style="list-style-type: none"> SLT and LOLA worked together to ensure consistency of assessment outcomes aligned to curriculum levels. Reviewed and began developing consistent procedures to support students in successfully completing summative assessments. Teachers and SLT monitored student submission patterns and pass rates throughout the year. 	<ul style="list-style-type: none"> SLT reviewed a broad range of assessment documentation. LOLA received guidance on assessment marking and the need to review NAME/Curriculum Levels in response to national curriculum changes; this work remains ongoing. Portfolio subjects continued to track checkpoints and submission rates. Academic tracking through Kaitiaki teachers and Deans supported early identification of students at risk. Although procedures for passing summative assessments were not fully embedded, a comprehensive review led to clearer expectations and the introduction of a revised grading system to improve transparency for students. 	<ul style="list-style-type: none"> On-going. 	<ul style="list-style-type: none"> Establish an Assessment Focus Group to review units of work and ensure assessments align with curriculum expectations. Implement Learning Area tracking processes to monitor student progress formatively in the lead-up to assessment deadlines. Require departments to communicate concerns with whānau and put timely interventions in place to support student success. Develop and embed clear school-wide procedures to ensure consistent approaches to junior assessment across all Learning Areas.
<p>Junior Programme: Improve teacher planning</p> <ol style="list-style-type: none"> LOLA developed unit plans and overviews using the agreed planning framework. PLD was provided by Education Group on high-quality unit planning. A Term 4 TOD was dedicated to planning units for 2026. 	<ul style="list-style-type: none"> Documentation outlining the agreed unit-plan headings was provided to LOLA. The current focus is on refining Year 9 units of work and assessment tasks by the end of the 2025 academic year. These will be stored online. Staff engaged in PLD on effective unit planning. Time was allocated in Term 4 for Learning Areas to plan their 2026 programmes. 	<ul style="list-style-type: none"> Ongoing changes to the New Zealand Curriculum required further adjustments to planning expectations for 2026. Curriculum versions are still being released, additional revisions will be needed once final documents for each subject become available. 	<ul style="list-style-type: none"> In 2026, Year 9 and Year 10-unit plans will be reviewed again as final curriculum changes are confirmed. Learning Areas will continue refining units to ensure alignment with the updated curriculum and assessment expectations. An ongoing cycle of review will be required to ensure unit plans remain current, coherent, and responsive to curriculum updates.
<p>Junior Programme: provide tools for junior academic tracking</p> <ol style="list-style-type: none"> Senior Leader provided PLD to support teachers in unpacking PAT data and developing stronger learner profiles. SLT analysed junior school academic achievement to inform next steps. 	<ul style="list-style-type: none"> PLD was delivered to support teachers in unpacking PAT results for their classes, strengthening targeted teaching and learning programmes. Core teachers analysed PAT data as part of their planning and identification of student needs. PAT results were used to identify learners who require curriculum enrichment. Analysis of junior academic achievement at the SLT level remains an area for improvement. 	<ul style="list-style-type: none"> Met. Assessment practices in the junior school remain inconsistent and are not always effective, making it difficult to review key assessment data accurately. Ambiguity and curriculum-level complexity added further challenges to conducting 	<ul style="list-style-type: none"> Hold core-class teacher meetings at the start of each term to analyse and unpack PAT data, ensuring consistent understanding and use of data across Learning Areas. These meetings will support the development of shared strategies to accelerate learner progress. Implement progression checkpoints and review these regularly as an SLT to strengthen assessment quality.



		meaningful achievement reviews.	<ul style="list-style-type: none"> • Simplify summative assessment expectations by using the N, A, M, E scale to make outcomes clearer for students and staff. • Design a consistent Learning Area system for tracking assessment data, enabling early identification of students requiring support or extension.
<p>Embed the OHS Effective Teaching Profile</p> <p>1. Professional Learning for staff on:</p> <ul style="list-style-type: none"> • Effective Learning Intentions and Success Criteria and their use • Formative assessment strategies to ensure learner progress • Scaffolding of lesson content, by Teaching Up • Lessons incorporate explicit instruction <p>Embed Literacy Strategies</p> <p>1. Embedded Literacy Strategies by having the Teaching and Learning Group monitor the use of vocabulary strategies and CPS across the school.</p>	<ul style="list-style-type: none"> • The Teaching and Learning Group co constructed PLD and led Professional Learning Groups to unpack and deepen staff understanding of the Effective Teaching Profile. All teachers attended workshops and engaged in PLD on: <ul style="list-style-type: none"> ○ Teaching Mixed Ability Learners / Differentiation ○ Effective Questioning ○ Direct and Explicit Instruction ○ Feedback and Feed Forward ○ Teaching with Stretch and Challenge / Building Learning Power ○ High Expectation Teaching • LOLA and SLT Learning Walks focused on the effective use of learning intentions and success criteria and learner engagement. • The PGC process enabled classroom observations with structured pre and post discussion linked to teaching standards. 	<ul style="list-style-type: none"> • Met. 	<p>While key components of the ETP were successfully implemented, more work is required to deepen staff understanding culturally sustaining practice.</p> <ul style="list-style-type: none"> ○ PLD is needed to build staff confidence and capability in enacting Mana Ōrite relationships across curriculum, assessment, and classroom interactions. ○ Continue embedding Te Ao Māori and Pasifika world views meaningfully in teaching practice, ensuring these are visible, authentic, and aligned with the ETP. • Strengthen walk-throughs and the PGC process to monitor consistent application of ETP strategies school-wide. • Develop additional exemplars, models, and shared resources to support teachers in embedding the ETP into everyday classroom practice.
Celebrate success	<ul style="list-style-type: none"> • Prizegiving, assemblies, WAKA award, certificates for WAKA values, attendance postcards, acknowledgment through social media and newsletters. 	<ul style="list-style-type: none"> • Met. 	<ul style="list-style-type: none"> • Motivational guest speakers at our assemblies.



Strategic Goal 2: Self Review

Develop a culture of school-wide self-review, underpinned by effective systems and processes to ensure successful learner outcomes

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next for 2026+</i>
<p>Conduct Learning Areas Self-Review</p> <ol style="list-style-type: none"> External provider will conduct departmental reviews to evaluate performance, ensure alignment with strategic goals, identify areas for improvement, and enhance teaching and learning outcomes. SLT and LOLA monitor internal assessment outcomes throughout the year. Standard analysis of target internal Achievement Standards that fall below 75%. 	<ul style="list-style-type: none"> Reviews held for Social Science, Science, and English Learning Areas. Goals established and agreed to. <ul style="list-style-type: none"> SLT meetings with LOLA: internal assessment outcomes on the agenda for every meeting. Space provided for SLT notes on data tracking form. 	<ul style="list-style-type: none"> Met. 	<ul style="list-style-type: none"> Review of PE/Health set for 2026. Learning Areas Improvement Plans to be actioned by LOLA and monitored by SLT and the Education Group.
<p>Develop the Leadership of Middle Leaders</p> <ol style="list-style-type: none"> On-going PLD & coaching for LOLA to build Middle Leadership capacity and ensure consistency of effective practice. LOLA share best practice during meeting throughout the year. 	<ul style="list-style-type: none"> Review process: recommendations for LOLA as a result of the review focussed on next steps in developing leadership of their departments. External providers presented at LOLA re unit planning, theory of actions and circles of influence - this was linked to leading change in the department and embedding change in teaching practice. LOLA has had the opportunity to share best practice in the following areas of the Teaching Framework: Explicit Teaching, Scaffolding and managing cognitive load, Learning Environment and Clear Expectations. They have also had the opportunity to share best practice with observation templates, embedding Thursday morning PLD and The School Improvement Framework for leaders. 	<ul style="list-style-type: none"> On-going. 	<ul style="list-style-type: none"> Coaching and PLD of Middle Leadership with Education Group, to support their leadership. Dr. Linda Bendikson to work with Middle Leadership to (Assistant LOLA and TICs) to build capacity and leadership skills.
<p>Identification of Target Students & Interventions</p> <ol style="list-style-type: none"> LOLA to ensure all Level 1 subjects to have a marked internal in Term 1 2025 and grades entered into KAMAR by Fri of Week 2, Term 2. Senior Leader to share target learners for tracking and interventions in Term 1. 	<ul style="list-style-type: none"> Regular check up from SLT on learning areas grades Tracking sheets sent out at regular intervals to Kaitiaki teachers and Deans. Level 1 subjects marked and published an internal by the end of Term 1 which aided with tracking and predicting. Interventions put in place, including contact with whānau, Three-Way Conferencing and catch-up workshops. 	<ul style="list-style-type: none"> Met. A small number of subjects did not report an assessment by the end of Term 1. 	<ul style="list-style-type: none"> Progression checkpoints are being implemented from Years 9 to 11. Data from these need to be used in conjunction with NCEA tracking of students to enhance identification of at-risk students. Closer monitoring of subjects to ensure assessments are reported on in a timely manner.



<p>Improve Academic Mentoring during Kaitiaki time</p> <ol style="list-style-type: none">1. Senior Leaders and Deans ensure academic mentoring conversations between students and Kaitiaki teachers are based on up-to-date learner progress.2. Senior Leaders and Deans to support the Kaitiaki teachers to monitor intervention strategy for learners to ensure success.	<ul style="list-style-type: none">● Tracking sheets sent out at regular intervals to Kaitiaki teachers with worksheets for students to complete about their achievements.● Regular SLT and Deans meetings to identify targeted students.● Catch up assessments held in holidays and during term time to support at risk students.● Fortnightly Kaitiaki meetings with Deans and SLT to discuss strategies to support students.● MATES programme set up for 2025, a mentoring group for Year 13 students wanting to attend university used to support the existing interventions from Kaitiaki teachers and Deans.● In-school mentoring programme set up for Year 13 students at risk.● Students completed three-way tracking slideshow to reflect on their learning and used as a basis for conversation.	<ul style="list-style-type: none">● Quality of mentoring conversations varied across Kaitiaki classes.● Some teachers needed clearer guidance, more time, and better resources to support effective mentoring.● Inconsistent use of tracking tools affected the depth of academic conversations.	<ul style="list-style-type: none">● Strengthen consistency and quality of mentoring conversations.● Provide clearer expectations and practical resources for Kaitiaki teachers.● Continue SLT/Deans coaching and monitoring to support improved practice.● Align mentoring with progression checkpoints and NCEA data for earlier identification of at-risk learners.● Integrate MATES and internal mentoring programmes to support priority students.
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Strategic Goal 3: Student Engagement & Wellbeing

Effective student support systems for learning, engagement and well-being to provide a sense of belonging

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next for 2026+</i>
<p>Develop the OHS Learning Culture</p> <ol style="list-style-type: none"> Senior Leaders and Deans continue to ensure all teachers explicitly teach the school values as outlined in the behaviour matrix. Senior Leader and a sub-committee to review of awards and recognition systems. Senior Leaders, LOLA, and Deans ensure OHS values have a high profile and value statements are visible. Senior Leaders and Deans to ensure NZCER outcomes are acted on: respectful conversations - student to student. 	<ul style="list-style-type: none"> Review of department systems as part of the department review process. Feedback from observations as part of this review with clear points of action. Assemblies (DP/Principal, whole school, Yard Assemblies, Academic and Year Level) normalise a culture of prioritising learning, personal excellence and enacting the OHS values. Expectations that students prioritise learning and engage with interventions, such as check point communication, tutorials (Take it Up) and homework centre. 	<ul style="list-style-type: none"> Consistency of implementation varied across staff and departments. Some teachers required more support embedding restorative and values-based practices. Assemblies and systems strengthened culture, but daily classroom routines varied in quality. 	<ul style="list-style-type: none"> Continue embedding consistent values-based teaching across all classes. Provide clearer resources and PLD for teaching behaviour expectations and culture routines. Strengthen visibility of OHS values in all school spaces and classrooms. NZCER survey results complied in a Wellbeing report and action plan developed for 2026.
<p>Develop school-wide restorative practice</p> <ol style="list-style-type: none"> Teacher PLD throughout the year to build staff capacity and embed 1) relational approaches - 'Keeping the small things small' and 2) restorative chats. Senior Leaders and Deans to ensure the effective use of KAMAR by staff to record pastoral incidents. 	<ul style="list-style-type: none"> Staff engaged in PLD and began applying restorative chats more regularly. Improved consistency in pastoral entries in KAMAR. Increased use of relational conversations to address minor issues before escalation. 	<p>Met.</p>	<ul style="list-style-type: none"> Create Restorative Practice Lead group. Year 3 of restorative Practice Programme with Waikato University. Embed restorative expectations into induction for new staff.
<p>Improve student attendance (including lates)</p> <ol style="list-style-type: none"> Senior Leader to ensure a school-wide reinforcement of regular attendance to students, staff and community. Kaiawhina engage with whānau to overcome attendance barriers. 	<ul style="list-style-type: none"> Clear and consistent messaging to the community highlighting the importance of regular attendance. Ministry-funded attendance support, including Kaiawhina working directly with students and whānau experiencing attendance challenges. Ongoing tracking and targeted interventions for students with identified attendance concerns. 	<p>Not met. Despite significant focus on attendance, not improved.</p>	<ul style="list-style-type: none"> Evidence-based processes to improve attendance, including a stronger focus on student rewards is required. New STAR stepped attendance plan, providing a clear and targeted approach to improving attendance. Creation of flyers and posters for the community to raise awareness and promote regular attendance. Regular communication with whānau emphasising the importance of consistent attendance.



Strategic Goal 4: Partnerships and Connections

Partnerships and Connections

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next for 2026+</i>
<p>Māori Komiti embedding</p>	<ul style="list-style-type: none"> Met twice a term to discuss initiatives to build partnership and connection within the Māori community at OHS, and within the wider community as a whole. Discussed and implemented initiatives to raise Māori achievement Provided opportunities for Māori students and their whānau to support important cultural events and to display giftedness in aspects such as Manaakitanga, whanaungatanga, rangatiratanga and tikanga. For students who are not connected to their whenua, these events provide a connection to land and place here at OHS. Held the Māori and Pasifika Exam revision evening to support effective exam revision in the lead up to Term three exams. Academic workshop days to support NCEA students with the Te Kura Assessment Portal. We employed a Kapa Haka tutor. Karakia continues to be used at the start and end of the school day. 	<ul style="list-style-type: none"> Achieved. 	<ul style="list-style-type: none"> Komiti to continue focus on ensuring Māori succeed as Māori.
<p>Create Pasifika Committee</p>	<ul style="list-style-type: none"> Met twice a term to discuss initiatives to raise Pasifika Achievement. Held the Māori and Pasifika Exam revision evening to support effective exam revision in the lead up to Term three examinations. Pasifika Prizegiving was a celebration of Pasifika Excellence. Planning of Language Weeks across the year. Homework centre is well established. 	<ul style="list-style-type: none"> Met. 	<ul style="list-style-type: none"> Pasifika Committee to continue its primary focus of raising/ maintaining Pasifika achievement.
<p>Ensure quality processes and support for teachers</p> <ol style="list-style-type: none"> Ensure Induction process is robust Ensure early recruitment process 	<ul style="list-style-type: none"> PCT weekly programme created and implemented. Focus on aspects of teaching standards throughout the year. <ul style="list-style-type: none"> Regular observations of PCTs from SCT and mentors with pre and post discussions. Individualised support programmes for PCTs requiring further guidance. Regular meetings with mentors to ensure the mentor programme is consistent across the school. 	<ul style="list-style-type: none"> Met. 	<ul style="list-style-type: none"> On-going.



Report on how we give effect to Te Tiriti o Waitangi

At Onehunga High School, we demonstrate our commitment to biculturalism and the principles of Te Tiriti o Waitangi through the principles of partnership, protection, and participation.

Partnership

Partnership involves working together, understanding differences, listening to one another, and respecting diverse perspectives. The Onehunga High School Ngā Reo Rau o te Haerenga / Māori Committee supports the school in strengthening relationships with the Māori community and ensuring that Māori perspectives are reflected in school decision-making.

The committee helps establish and maintain relationships with the Māori school community and provides opportunities for issues relating to Māori education to be raised and discussed. It ensures that the voice of the Māori community is heard within the school and promotes engagement with whānau and the wider Māori community. Through this engagement, the school seeks to strengthen partnerships that support the success and wellbeing of Māori students.

The committee also provides advice and recommendations relating to the school's responsibilities under Te Tiriti o Waitangi. This advice supports the school in meeting its obligations and in continuing to develop practices that promote success for Māori learners.

Membership of the committee may include representatives from the school and the wider community. This may include kaumātua, members of the school leadership team, teachers, students, parents and whānau representatives, and other members of the Māori community connected with the school. The committee reports regularly to the Board of Trustees.

Participation

Participation focuses on ensuring that all students, both Māori and non-Māori, have equitable opportunities to succeed and participate fully in school life. Onehunga High School continues to promote teaching and learning approaches that emphasise high expectations and equitable outcomes for all learners.

Staff engage in ongoing professional learning that supports culturally responsive teaching practices and promotes success for Māori learners. The school monitors the progress and achievement of Māori students and implements targeted strategies and interventions to support improved educational outcomes.

The school has developed an Effective Teaching Profile (ETP) that defines what high-quality teaching and learning at Onehunga High School looks like. The ETP incorporates Teaching to the North-East and draws on proven Te Kotahitanga pedagogy, supporting culturally responsive teaching practices that enable Māori students to achieve success as Māori. These approaches strengthen engagement, wellbeing, and achievement for Māori learners while benefiting all students.

Protection

Protection involves valuing and safeguarding Māori knowledge, language, and culture within the life of the school. Onehunga High School actively supports the inclusion and visibility of te ao Māori, te reo Māori, and mātauranga Māori throughout the school environment and curriculum.

The school continues to develop curriculum opportunities that enable students to engage meaningfully with mātauranga Māori across learning areas. Learning experiences and resources are designed to



deepen students' understanding of te ao Māori and to support respectful engagement with Māori knowledge and perspectives.

The school marae, Te Haerenga, is an integral part of the school community. It provides a place of welcome for manuhiri and a learning environment where students can engage with tikanga Māori and cultural practices. The marae continues to play an important role in supporting cultural learning and strengthening connections within the school community.

Te reo Māori is taught within the school curriculum, and the school supports activities such as kapa haka that celebrate and promote Māori language and culture. Staff are encouraged to continue developing their knowledge and use of te reo Māori and tikanga Māori as part of their professional practice.

The school also incorporates appropriate karakia and tikanga practices that support shared values, respect, and a positive learning culture across the school.

Statement of compliance with employment policy

The Board confirms that Onehunga High School has developed and implemented personnel policies and procedural frameworks to ensure the fair and proper treatment of all employees across every aspect of employment. These frameworks are regularly reviewed to ensure compliance with relevant legislation, including the Education and Training Act 2020 and the Crown Entities Act 2004.

The Board has reviewed its practices against these policies and procedures and confirms that the school meets all requirements and aligns with identified best practice in the sector.

The school is a good employer and complies fully with the conditions outlined in all collective and individual employment agreements. Employees and applicants are treated equitably and are assessed on their skills, qualifications, and abilities without bias or discrimination.

The Board also confirms that Onehunga High School meets all Equal Employment Opportunities (EEO) requirements and continues to promote inclusive and equitable employment practices that support a diverse and professional workforce.

ONEHUNGA HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 86

Principal: Shameen Hayat

School Address: 24 Pleasant Street, Onehunga, Auckland

School Postal Address: 24 Pleasant Street, Onehunga, Auckland

School Phone: (09) 636 6006

School Email: ps@ohs.school.nz

Accountant / Service Provider: Inspired Accountants NZ Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
George Woodward	Presiding Member	Elected	
Shameen Hayat	Principal ex Officio		
Roy Murupaenga	Parent Rep		16-Sep-25
Andrea Green	Parent Rep	Elected	
Maxine Inu	Parent Rep	Elected	
Ma'ata Lavulo	Parent Rep		16-Sep-25
Victoria Piggott	Parent Rep	Elected	
Catherine Ross	Parent Rep	Elected	
Lani Tafiti	Parent Rep	Elected	
Uani Talagi	Parent Rep	Elected	
Sissy Szabo	Student Rep		
Taylah Stewart	Student Rep		16-Sep-25
Steve Frear	Staff Rep		16-Sep-25
Shane Burton	Staff Rep		
Sarah Wenzel	Secretary		

ONEHUNGA HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Onehunga 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.

George Woodward

Shameen Hayat



Signature of Presiding Member

Signature of Principal

Date 2 June 2026

Date 2 June 2026

Onehunga High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	15,859,901	17,180,790	16,943,805
Locally Raised Funds	3	3,168,986	2,751,123	3,307,549
Interest		174,778	120,000	133,616
Gain on Sale of Property, Plant and Equipment		-	-	448
Homestay	4	129,005	70,000	31,370
Total Revenue		19,332,670	20,121,913	20,416,788
Expense				
Locally Raised Funds	3	1,916,007	1,879,764	1,781,004
Homestay	4	38,280	33,700	31,608
Learning Resources	5	9,668,010	9,562,678	8,740,837
Administration	6	1,582,048	2,905,364	2,931,390
Interest		4,192	4,000	7,006
Property	7	4,749,479	5,454,553	5,472,944
Loss on Disposal of Property, Plant and Equipment		-	-	20,018
Total Expense		17,958,016	19,840,059	18,984,807
Net Surplus / (Deficit) for the year		1,374,654	281,854	1,431,981
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,374,654	281,854	1,431,981

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

Onehunga High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		7,710,347	7,710,296	6,278,366
Total comprehensive revenue and expense for the year		1,374,654	281,854	1,431,981
Contribution - Furniture and Equipment Grant		123,733	-	-
Contribution - Te Mana Tuhono Grant		100,155	0	0
Distributions to the Ministry of Education		-	-	-
Equity at 31 December		9,308,889	7,992,150	7,710,347
Accumulated comprehensive revenue and expense		9,308,889	7,992,150	7,710,347
Reserves		-	-	-
Equity at 31 December		9,308,889	7,992,150	7,710,347

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.

Onehunga High School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,024,675	1,315,646	1,033,792
Accounts Receivable	9	821,547	910,371	910,371
GST Receivable		4,596	-	-
Prepayments		87,970	33,326	33,326
Inventories	10	1,309	666	666
Investments		4,654,046	3,087,363	3,087,363
Funds Receivable for Capital Works Projects	18	465,765	343,092	343,092
		<u>7,059,908</u>	<u>5,690,464</u>	<u>5,408,610</u>
Current Liabilities				
GST Payable		-	10,685	10,685
Accounts Payable	13	1,173,161	883,520	883,520
Revenue Received in Advance	14	576,756	627,610	627,610
Provision for Cyclical Maintenance	15	49,721	146,062	146,062
Finance Lease Liability	16	16,195	32,074	32,074
Funds held in Trust	17	416,865	267,089	267,089
Funds held for Capital Works Projects	18	6,133	6,133	6,133
		<u>2,238,831</u>	<u>1,973,173</u>	<u>1,973,173</u>
Working Capital Surplus/(Deficit)		4,821,077	3,717,291	3,435,438
Non-current Assets				
Property, Plant and Equipment	12	4,708,018	4,390,871	4,390,918
		<u>4,708,018</u>	<u>4,390,871</u>	<u>4,390,918</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	209,868	93,857	93,857
Finance Lease Liability	16	10,392	22,155	22,155
		<u>220,260</u>	<u>116,012</u>	<u>116,012</u>
Net Assets		<u><u>9,308,889</u></u>	<u><u>7,992,150</u></u>	<u><u>7,710,347</u></u>
Equity		<u><u>9,308,889</u></u>	<u><u>7,992,150</u></u>	<u><u>7,710,347</u></u>

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

Onehunga High School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		4,127,473	3,976,544	4,383,541
Locally Raised Funds		3,230,637	2,408,823	3,202,704
Homestay		129,005	70,000	31,370
International Students		178,221	342,300	467,367
Goods and Services Tax (net)		(15,250)	-	(82,000)
Payments to Employees		(1,832,794)	(2,297,686)	(2,421,050)
Payments to Suppliers		(3,915,065)	(4,030,941)	(3,999,399)
Interest Paid		(4,192)	(4,000)	(7,006)
Interest Received		174,778	120,000	133,616
Net cash from/(to) Operating Activities		2,072,813	585,040	1,709,143
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(638,439)	(303,186)	(724,313)
Purchase of Investments		(1,566,683)	-	(2,587,363)
Net cash from/(to) Investing Activities		(2,205,122)	(303,186)	(3,311,676)
Cash flows from Financing Activities				
Furniture and Equipment Grant		123,733	-	-
Finance Lease Payments		(27,642)	-	(7,870)
Funds Administered on Behalf of Other Parties		27,103	-	(533,799)
Net cash from/(to) Financing Activities		123,194	-	(541,669)
Net increase/(decrease) in cash and cash equivalents		(9,115)	281,854	(2,144,202)
Cash and cash equivalents at the beginning of the year	8	1,033,792	1,033,792	3,177,977
Cash and cash equivalents at the end of the year	8	1,024,675	1,315,646	1,033,792

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.

Onehunga High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Onehunga 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 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 16. Future operating lease commitments are disclosed in note 23.

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) Inventories

Inventories are consumable items held for sale and are comprised of stationery and 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 Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

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

j) Property, Plant and Equipment

Land and buildings owned by the 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	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) 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.

q) 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.

r) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

s) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,007,510	3,740,491	4,081,360
Teachers' Salaries Grants	7,400,412	7,152,620	6,580,499
Use of Land and Buildings Grants	3,663,003	4,311,626	4,311,626
Ka Ora, Ka Ako - Healthy School Lunches Programme	548,834	1,740,000	1,738,318
Other Government Grants	240,142	236,053	232,002
	15,859,901	17,180,790	16,943,805

3. Locally Raised Funds

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations and Bequests	111,183	1,000	126,076
Trading	194,557	120,000	122,937
Fundraising and Community Grants	1,534,694	1,499,328	1,907,050
Other Revenue	833,665	788,495	755,856
International Student Fees	494,887	342,300	395,630
	3,168,986	2,751,123	3,307,549
Expense			
Extra Curricular Activities Costs	46,201	49,000	59,562
Trading	163,981	110,000	92,795
Fundraising and Community Grant Costs	1,177,148	1,341,736	1,264,080
Other Locally Raised Funds Expenditure	247,385	254,478	211,110
International Student - Employee Benefits - Salaries	71,413	67,500	76,583
International Student - Other Expenses	209,879	57,050	76,874
	1,916,007	1,879,764	1,781,004
Surplus/ (Deficit) for the year Locally Raised Funds	1,252,979	871,359	1,526,545

Donations include The Trusts Community Foundation Funding for Digital Devices \$36,426, Dragon Community Trust for Maths Department \$16,398, Four Winds Foundation \$10,000 for the Music Department along with other various donations for Prizegiving awards

4. Homestay Revenue and Expense

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Other Revenue	129,005	70,000	31,370
	<u>129,005</u>	<u>70,000</u>	<u>31,370</u>
Expense			
Other Homestay Expenses	38,280	33,700	31,608
	<u>38,280</u>	<u>33,700</u>	<u>31,608</u>
<i>Surplus/ (Deficit) for the year Hostel</i>	<u><u>90,725</u></u>	<u><u>36,300</u></u>	<u><u>(238)</u></u>

5. Learning Resources

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	743,186	660,307	648,086
Employee Benefits - Salaries	8,510,984	8,490,476	7,729,870
Staff Development	86,333	103,200	40,242
Depreciation	321,372	303,186	311,376
Other Learning Resources	6,135	5,509	11,263
	<u>9,668,010</u>	<u>9,562,678</u>	<u>8,740,837</u>

6. Administration

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	18,371	18,834	16,380
Board Fees and Expenses	49,998	51,785	64,174
Operating Leases	17,206	30,095	7,078
Other Administration Expenses	231,684	306,324	297,797
Employee Benefits - Salaries	674,355	692,330	745,179
Insurance	27,614	27,614	24,314
Service Providers, Contractors and Consultancy	45,886	38,382	38,150
Ka Ora, Ka Ako - Healthy School Lunches Programme	516,934	1,740,000	1,738,318
	<u>1,582,048</u>	<u>2,905,364</u>	<u>2,931,390</u>

7. Property

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	20,462	100,000	29,029
Heat, Light and Water	231,734	232,000	212,341
Repairs and Maintenance	189,964	178,700	215,676
Use of Land and Buildings	3,663,003	4,311,626	4,311,626
Employee Benefits - Salaries	222,797	200,000	211,350
Other Property Expenses	421,519	432,227	492,922
	<u>4,749,479</u>	<u>5,454,553</u>	<u>5,472,944</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.

8. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	1,024,675	1,315,646	1,033,792
Cash and cash equivalents for Statement of Cash Flows	<u>1,024,675</u>	<u>1,315,646</u>	<u>1,033,792</u>

Of the \$1,024,675 Cash and Cash Equivalents \$617,125 is subject to restrictions for the following reasons:

- \$88,637 of international student fees and \$488,119 of Study tour and homestay fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 14.
- \$40,369 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 18.



9. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	119,434	290,024	290,024
Teacher Salaries Grant Receivable	702,113	620,347	620,347
	821,547	910,371	910,371
Receivables from Exchange Transactions	119,434	290,024	290,024
Receivables from Non-Exchange Transactions	702,113	620,347	620,347
	821,547	910,371	910,371

10. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Canteen	1,309	666	666
	1,309	666	666

11. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	4,654,046	3,087,363	3,087,363
	4,654,046	3,087,363	3,087,363
Total Investments	4,654,046	3,087,363	3,087,363



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	926,242	0	0	0	-	926,242
Buildings	1,767,080	221,046	0	0	(59,773)	1,928,353
Furniture and Equipment	1,451,725	197,817	0	0	(145,724)	1,503,816
Information and Communication Technology	85,641	214,448	0	0	(56,955)	243,133
Motor Vehicles	63,887	0	0	0	(16,383)	47,505
Textbooks	1	0	0	0	-	1
Leased Assets	58,362	5,130	0	0	(37,785)	25,707
Library Resources	37,985	0	0	0	(4,752)	33,261
	4,390,921	638,441	-	-	(321,372)	4,708,018

The net carrying value of furniture and equipment held under a finance lease is \$25,707 (2024: \$58,362)

The net carrying value of motor vehicles held under a finance lease is \$0 (2024: nil)

Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	926,242	-	926,242	926,242	-	926,242
Buildings	3,071,365	(1,143,012)	1,928,353	2,850,319	(1,083,239)	1,767,080
Furniture and Equipment	2,881,783	(1,377,967)	1,503,816	2,685,379	(1,233,654)	1,451,725
Information and Communication Technology	970,271	(727,138)	243,133	821,598	(735,957)	85,641
Motor Vehicles	220,253	(172,748)	47,505	220,253	(156,366)	63,887
Textbooks	132,052	(132,051)	1	132,052	(132,051)	1
Leased Assets	135,144	(109,437)	25,707	130,014	(71,652)	58,362
Library Resources	239,530	(206,269)	33,261	239,503	(201,517)	37,985
	8,576,640	(3,868,622)	4,708,018	8,005,360	(3,614,436)	4,390,921

13. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	219,348	136,725	136,647
Accruals	13,463	34,467	34,467
Employee Entitlements - Salaries	861,709	620,347	620,347
Employee Entitlements - Leave Accrual	78,641	92,049	92,049
	<u>1,173,161</u>	<u>883,588</u>	<u>883,520</u>
Payables for Exchange Transactions	1,173,161	883,588	883,520
	<u>1,173,161</u>	<u>883,588</u>	<u>883,520</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	120,179	120,179
International Student Fees in Advance	88,637	405,303	405,303
Other revenue in Advance	488,119	102,171	102,128
	<u>576,756</u>	<u>627,653</u>	<u>627,610</u>

15. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	239,919	93,857	333,903
Increase/(decrease) to the Provision During the Year	20,462	100,000	29,029
Use of the Provision During the Year	(792)	46,062	(123,013)
Provision at the End of the Year	<u>259,589</u>	<u>239,919</u>	<u>239,919</u>
Cyclical Maintenance - Current	49,721	146,062	146,062
Cyclical Maintenance - Non current	209,868	93,857	93,857
	<u>259,589</u>	<u>239,919</u>	<u>239,919</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan.

16. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	16,195	-	32,074
Later than One Year	10,392	-	22,155
	<u>26,587</u>	<u>-</u>	<u>54,229</u>
Represented by			
Finance lease liability - Current	16,195	32,074	32,074
Finance lease liability - Non current	10,392	22,155	22,155
	<u>26,587</u>	<u>54,229</u>	<u>54,229</u>

17. Funds held in Trust

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	416,865	267,089	267,089
	<u>416,865</u>	<u>267,089</u>	<u>267,089</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.

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
5YA - E Block and Gym	(126,057)	-	-	-	(126,057)
5YA - ABC Toilet Upgrade	-	-	(32,752)	-	(32,752)
5YA - AE Fire Panel Replacement	-	-	(1,047)	-	(1,047)
Security System Upgrade	6,133	-	-	-	6,133
ABC Block Refurbishment	(16,010)	-	-	-	(16,010)
TuckShop Upgrade	(10,171)	-	-	10,171	(0)
Shade Canopy & Tiered Seating	-	-	(48,967)	-	(48,967)
5YA-Lockdown System Replacement	-	-	(1,072)	-	(1,072)
5YA - T Site Drainage Remediation	-	-	(1,072)	-	(1,072)
5YA-X Roof & Life Cycle Replacement Interior Fittings	-	-	(1,923)	-	(1,923)
5YA-P1-P5 Renovation	(190,854)	-	(45,084)	-	(235,938)
5YA-X Sliding Door Joinery Replacement	-	-	(927)	-	(927)
Block A LSC Spaces	-	119,049	(119,049)	-	-
Totals	(336,959)	119,049	(251,892)	10,171	(459,632)

Represented by:

Funds Held on Behalf of the Ministry of Education	6,133
Funds Receivable from the Ministry of Education	(465,765)

This contribution was treated as a 'donation' to the Ministry of Education (because it is the owner of the buildings) and has been recognised in the Statement of Changes in Net Assets/Equity.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
5YA - E Block and Gym	(126,057)	-	-	-	(126,057)
Security System Upgrade	6,133	-	-	-	6,133
ABC Block Refurbishment	(4,140)	9,983	(21,853)	-	(16,010)
TuckShop Upgrade	(10,171)	-	-	-	(10,171)
5YA-P1-P5 Renovation	15,296	-	(206,151)	-	(190,854)
Totals	(118,939)	9,983	(228,004)	-	(336,959)

Represented by:

Funds Held on Behalf of the Ministry of Education	6,133
Funds Receivable from the Ministry of Education	(343,092)

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	8,350	7,430
<i>Leadership Team</i> Remuneration Full-time equivalent members	946,215 6.3	870,007 8
Total key management personnel remuneration	954,565	877,437

There are ten members of the Board excluding the Principal. The Board has held **eight** full meetings of the Board in the year. The Board also has Finance (**6 members**) and Property (**4 members**) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	240-250	220-230
Benefits and Other Emoluments	7-8'	6-7'
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	15	12
110 - 120	12	13
120 - 130	10	4
130 - 150	3	2
150-180	0	0
	40.00	31.00

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



21. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	\$0	\$0
Number of People	0	0

22. 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.

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$84,567 (2024:\$69,525) as a result of entering the following contracts:

New Shade Canopy & Tiered Seating - 100% Board	16,800
ABC Block - Toilet Upgrade Project	29,347
ABC Block - Weather Tightness Remediation	38,420
Total	<u>84,567</u>

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



(b) Operating Commitments

As at 31 December 2025, the Board has entered into the following contracts:

(a) operating lease of FujiFilm Photocopier Machines and a Quadrant Server;

	2025 Actual	2024 Actual
	\$	\$
No later than One Year	45,803	36,572
Later than One Year and No Later than Five Years	81,430	93,775
	<u>127,233</u>	<u>130,347</u>

The total lease payments incurred during the period were \$43,933 (2024: \$36,572).

24. 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	1,024,675	1,315,646	1,033,792
Receivables	821,547	910,371	910,371
Investments - Term Deposits	4,654,046	3,087,363	3,087,363
Total financial assets measured at amortised cost	<u>6,500,268</u>	<u>5,313,380</u>	<u>5,031,526</u>

Financial liabilities measured at amortised cost

Payables	1,173,161	883,588	883,520
Finance Leases	26,587	54,229	54,229
Total financial liabilities measured at amortised cost	<u>1,199,748</u>	<u>937,817</u>	<u>937,749</u>

25. Events After Balance Date

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

Kiwisport Funding

Kiwisport is a Government funding initiative to support students participation in organised sport. In 2025, the school received total Kiwisport funding of \$27,895(excluding GST) (2024: \$25,222). The funding was used towards the director of sport.

Independent auditor's report

To the readers of the financial statements of Onehunga High School for the year ended 31 December 2025

The Auditor-General is the auditor of Onehunga High School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on pages 2 to 22, 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

We have audited the financial statements of the School on pages 2 to 22, which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

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

Our audit was completed on 2 June 2026. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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 Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

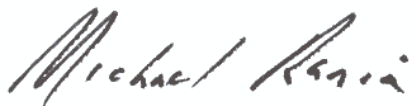
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 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.



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