Tokomairiro High School
2025 Annual Report

DISCIPLINA MODERATIO
COMITAS

Contents

List of all school board members 2
Statement of variance: progress against targets 3
Evaluation and analysis of the school's students' progress and achievement 7
How we have given effect to Te Tiriti o Waitangi 28
Statement of compliance with employment policy 29
Financial statements 31
Report on other special and contestable funding 53
Kiwisport funding 53

List of all school board members

.

Board member names	Date that the board member's term finishes
Tony Mallon (Presiding Member)	September 2028
Kerri Clarke	September 2028
Tania Jacobs	September 2028
Jane McEntyre	September 2028
Rachael Russell	September 2028
Vicki Philip	September 2028
Saffron Healey	September 2026
Joeseph Herbert (Presiding Member)	September 2025
John Keoghan	September 2025
George Stark	September 2025
Alan Robinson	March 2025

Statement of variance: progress against targets

Strategic Goal 1:
Excellence in Teaching and Learning so that all ākonga can find their own voice and develop the self-assurance and skills to achieve their dreams.

Annual Target/Goal:

- ❖ *To accelerate student achievement in literacy and numeracy across the curriculum, while improving NCEA outcomes and attendance, with a strong focus on equity and priority learners.*

Specific 2025 Targets

- *At least 80% of eligible Year 11 students achieve NCEA literacy co-requisites and 75% achieve numeracy.*
- *NCEA achievement targets:*
  - *Level 1: 70%*
  - *Level 2: 85%*
  - *Level 3: 80%*
  - *University Entrance: 40%, with increased endorsement rates including at least one Excellence endorsement.*
- *Curriculum level expectations:*
  - *Year 7: At least 75% at or above expected curriculum levels in reading, writing, and numeracy.*
  - *Year 8: At least 75% at or above in reading and numeracy, and 70% in writing.*
  - *Year 9: At least 80% at or above in reading and numeracy, and 75% in writing.*
  - *Year 10: At least 80% at or above in reading and numeracy, and 75% in writing.*
- ❖ *Structured literacy and structured numeracy practices embedded consistently across Years 7–10.*
- ❖ *Improved attendance and retention across all year levels, particularly for Māori and Pacific ākonga.*

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions? What impact did our actions have?***	**Evidence** ***This is the sources of information the board used to determine those outcomes.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***	**Planning for next year – where to next?** ***What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.***
Action 1 Priority learners identified, monitored and reported to the Board regularly	Priority learners were successfully identified at the start of the year and monitored throughout the four terms. Students requiring additional support to achieve the Literacy and Numeracy CAAs were identified and given intensive intervention.	Priority learner tracking lists. Board Reports. Department Reports.	N/A	Continue to identify and support students through various levels of intervention to allow students to be successful.
Action 2 To further embed structured literacy	Structured literacy was taught across all of Year 7 and 8 and with selected students from Year 9 upwards.	Department reports Structured literacy data Department planning of structured literacy. Class list of priority students who took both Literacy and English	Targeted delivery ensured high-needs students in senior levels received specific support.	Continue to integrate structured literacy.
Action 3 To develop explicit teaching of literacy and numeracy across the curriculum	English and Maths teachers led internal PLD to develop explicit teaching strategies for literacy and numeracy across all curriculum areas. English teachers shared writing templates and reading strategies; these are now displayed in every classroom.	Department minutes Staff Meeting minutes HOD meeting minutes SLT meeting minutes Staff on PD Classroom wall information	This was well-received in Literacy; however, Numeracy was less structured due to leadership challenges within that department. Staff feedback indicates these literacy resources are extremely useful for cross-curricular consistency.	Embed practices during 2026.
Action 4 Develop Professional growth cycle for all teaching staff	All teaching staff completed their professional growth cycle, supported by dedicated time in the meeting schedule.	Professional Growth Cycle records.	Allocated time ensured 100% completion and more consistent engagement.	Created a shadow coaching framework to support the PGC.

Action 5 Literacy and Numeracy Data shared with teachers of all subjects in Term 1	Literacy and Numeracy data was shared with all subject teachers in Term 1 to guide differentiated planning.	Term 1 staff meeting minutes.	N/A	Adopting SMART testing so will need to develop systems to analyse this data and explain data to caregivers.
Action 6 Quantitative data of all students progress in relation to curriculum level is reported on to Management and the BOT.	Quantitative student progress data was reported regularly to Management and the Board.	Board reports. Department reports.	N/A	
Action 7 Teachers of all subjects' report of literacy and numeracy teaching within their own areas	The department reporting structure was revised, requiring all departments to report specifically on their literacy and numeracy teaching and student progress.	Department reports.	This shift ensured that literacy and numeracy became a documented priority across all curriculum areas, not just in English and Maths.	Continue to embed.
Action 8 All teachers will report, twice a year, on the progress of ākonga based on quantitative data alongside written next steps.	The school's general reporting structure was changed to allow all teachers to provide written comments on all students twice a year.	Updated student reports.	This was implemented to ensure parents receive comprehensive, holistic feedback on student progress across the board.	New report structure will be needed to reflect the data from the SMART testing.
Action 9 Embedded structured numeracy within Year 7-8 classes.	Prime Numeracy was followed in Years 7 and 8, supported by specific teacher PLD.	Department planning.	While Y7/8 followed the Prime structure, school-wide numeracy was impacted by HOD organisational issues.	SLT support to enable schoolwide numeracy to be further embedded and tracked.
Action 10 To incorporate and embed accelerated learning in literacy (ALL) within the Homeroom class.	Year 7 and 8 teachers participated in the ALL (Acceleration in Literacy) Programme and received associated PLD	Department planning.	Participation in this national program provided teachers with specific tools for rapid progress.	To embed new learning across the Year 7/8 curriculum.
Action 11 Raise student aspirations by giving them experiences that open their world to the range of opportunities, such as University trips.	Music students visited the University; however, the larger planned school trip did not take place.	Trip documentation.	The large-scale trip fell through but has been prioritised for 2026	University trip planned for May 2026.
Action 12 Begin to identify and address GATE students through testing, observations and support from LSC	The LSC trained staff on GATE criteria and identification; some students accessed opportunities in this area.	Meeting minutes LSC Reports	Identification is improved, but consistent GATE programming remains a work in progress.	Continue to develop GATE procedures.

Strategic Goal 2:
Grow cultural awareness and develop a greater sense of belonging so that all ākonga feel a sense of connection to the school.

Annual Target/Goal:
All staff making measurable progress toward Level 5 in the school's Culturally Responsive Matrix

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions? What impact did our actions have?***	**Evidence** ***This is the sources of information the board used to determine those outcomes.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***	**Planning for next year – where to next?** ***What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.***
Action 1 Consult with the wider school community about the strategic plan 2026-2028	Data collected from staff and students; community consultation initiated.	Data collected from staff, students and caregivers.	Put on hold as the Strategic Plan deadline was pushed back a year.	Re-engage community consultation in 2026 to align with the new strategic timeline.

	Increased understanding of internal stakeholder needs.			
Action 2 Analyse data for teaching and learning.	Regular analysis at all levels; department reports reformatted for detail. Teachers are better equipped to identify learning gaps and track progress accurately. Departments used a Departmental improvement framework to identify areas for improvement.	Department reports Department Improvement Frameworks	N/A - Targets met through systemic reformatting of reports.	Continue using the new format; focus on cross-departmental data sharing.
Action 3 Analyse data for monitoring engagement through effort grades	Pastoral team meets fortnightly to review effort grades. Rapid identification of disengaged students, allowing for timely pastoral intervention.	Minutes from meetings	N/A - Target met via consistent meeting schedule.	Maintain fortnightly cycle; refine intervention strategies based on grade trends
Action 4 Analyse and monitor attendance data to ensure high attendance.	Regular SLT analysis; data shared with Board/Community. Significant increases in 2025. Improved school-wide attendance culture and higher visibility of attendance trends.	Audit logs Everyday matters reports Board minutes	**Exceeded:** Presence of an on-site attendance officer significantly boosted results.	Retain attendance officer role; continue transparent data sharing with the community. For 2026 incorporate and follow Attendance Management Plan.
Action 5 Develop school wide wellbeing strategies and develop an action plan	Wellbeing team formed; progress made toward an overarching plan. Strategic focus on student/staff wellness is becoming more formalised.	Wellbeing team minutes	Plan is still in development phase; not yet fully implemented.	Finalise the overarching wellbeing plan and begin implementation phase.
Action 6 Collect student voice on student attitude to school	NCEA Level 2 Stats class analysed student voice data. Data-informed decision-making; students feel heard through the peer-led analysis.	Survey data and analysis	**Exceeded:** Success of using a senior class for analysis added educational value.	Repeat and extend this model.
Action 7 Positive communication and celebration of learning/achievements	"Stars of the Month" and sports/attendance achievements celebrated in assemblies.	Past copies of Genesis Facebook	N/A - Consistent celebration of achievements achieved	Continue multi-channel celebrations (assemblies, entrance, and Facebook).

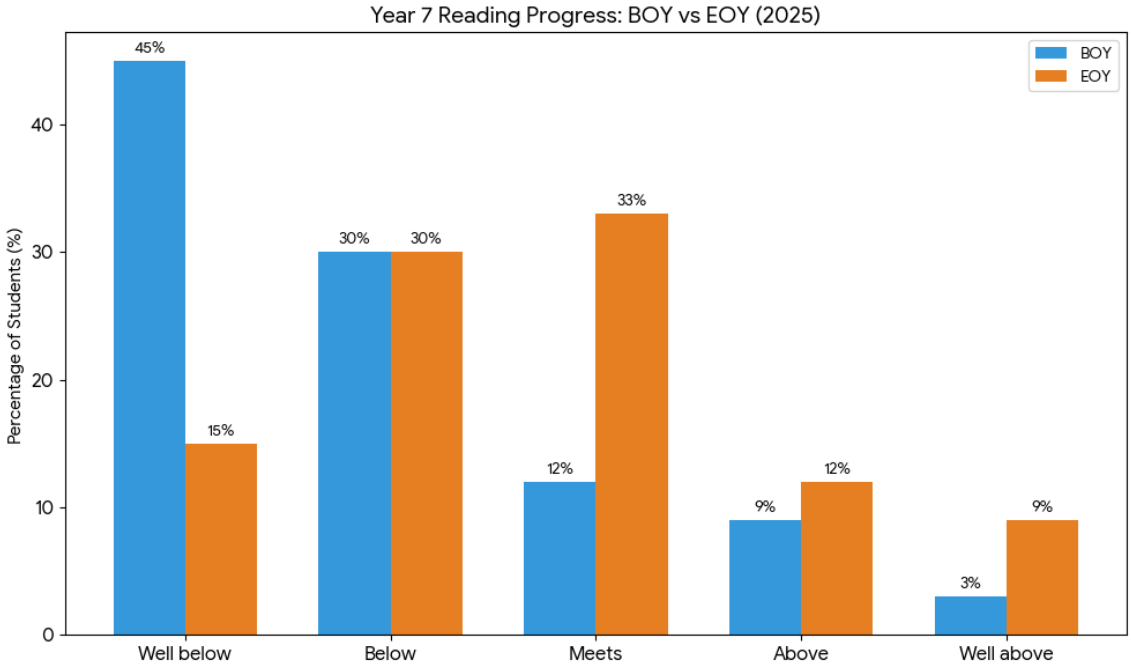
	Increased visibility of student success; used Facebook for community celebration			
Action 7 Teachers participate in learning haka/waiata and karakia.	Karakia integrated into lessons and lunch; new waiata learned for competition. Normalisation of Tikanga Māori in daily school life; high teacher participation.	Physical environments Classroom observation data Youtube videos of cultural competition	N/A - Strong staff engagement in cultural practices.	Embed these practices further into the daily school structure.
Action 8 Teachers professional goal to develop cultural competency as part of professional growth cycle	100% of teachers included cultural competency in their Professional Growth Cycle. Professional growth is now explicitly aligned with bicultural practice.	PGC documents	N/A - Full compliance across all staff members.	Review PGC outcomes to identify specific areas for deeper cultural growth
Action 9 Enhance the school environment to create a sense of belonging and reflect the bicultural nature of New Zealand	Phase 1 of bicultural signage installed; classrooms made more engaging. Environment better reflects the bicultural nature of New Zealand	Signage	N/A - Phase 1 successfully completed.	Move to next phase of environment enhancement to increase sense of belonging.
Action 10 Relocate Te Kaika / Homeroom altogether into an area and develop this as their area.	Relocated to a dedicated area with funded equipment and a successful camp. Strong positive community feedback and a dedicated "hub" identity.		**Exceeded:** Funding and camp success improved student connection.	Further develop the hub as a central point for student lunchtime activities.
Action 11 Give students cultural experiences that open their world view and allow them to connect with other ākonga	Two trips to Tokyo; nearly 20% of the school participated. Cemented a long-term relationship with a Japanese sister school.	Report from Tokyo Facebook posts	**Exceeded:** Massive milestone with very high student participation.	Sustain the relationship with the Japanese school for future cohorts Explore options of a North Island trip

Evaluation and analysis of the school's students' progress and achievement

Year 7

Reading

Category	Start of Year %	End of Year %
Well Below	45%	15%
Below	30%	30%
Meets	12%	33%
Above	9%	12%
Well Above	3%	9%



- Significant Reduction in "Well below": This cohort arrived with very low literacy levels, with nearly half (45%) starting the year "Well below." By year-end, this category was reduced significantly to 15%.
- Movement into "Meets": There was substantial growth in students reaching the expected curriculum level, with the "Meets" category increasing from 12% to 33%.
- Top-End Growth: The number of students achieving "Well above" the expected level tripled, moving from 3% to 9% by the end of the year.

Equity Considerations

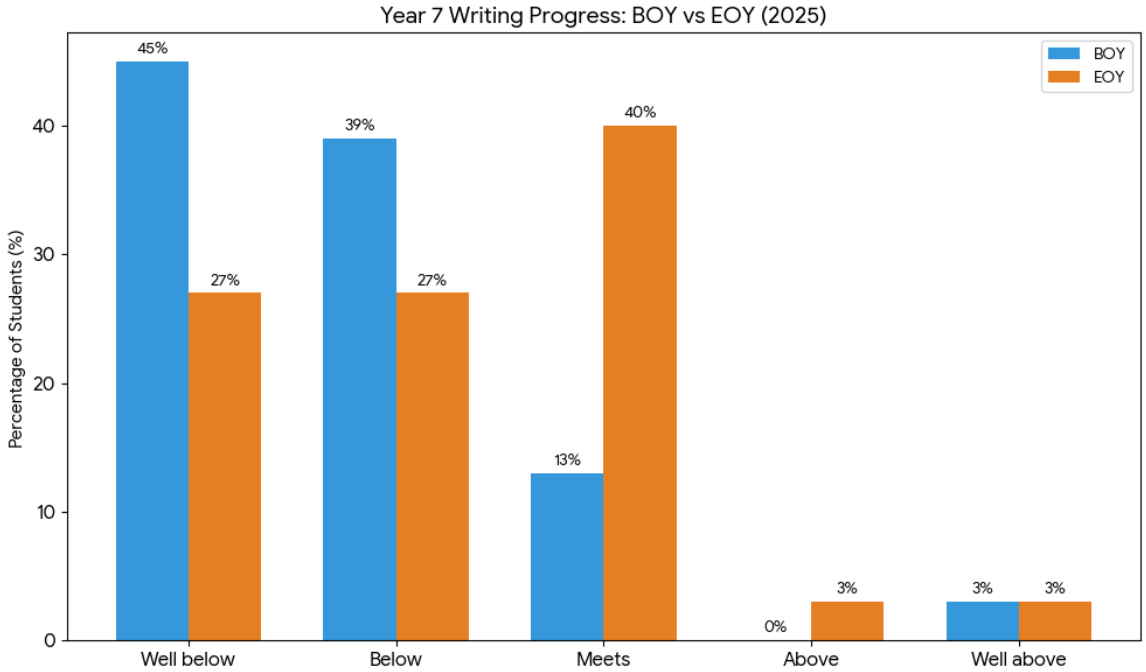
- Ethnicity
  - Māori Students: All Māori students showed improvement. By the end of 2025, 6 out of 10 students met the expected level, with an additional 2 students achieving "Above" or "Well above."
  - Non-Māori Students: Contributed to the overall positive movement across all categories, helping to shift the cohort average toward the "Meets" and "Above" tiers.

- Strategic Focus: Maintaining the high rate of success for Māori learners while addressing the remaining students still in the "Below" categories.

- Gender
  - Male Students: Showed strong recovery at the foundational level, with the number of boys in the "Well below" category dropping from 7 down to 2.
  - Female Students: Similarly showed positive movement, with the number of girls in the "Well below" category decreasing from 8 down to 3.
  - Strategic Focus: While both genders have increased achievement, there is an ongoing concern for the students remaining in the lower categories, requiring continued targeted support

Writing

Category	Start of Year %	End of Year %
Well Below	45%	27%
Below	39%	27%
Meets	13%	40%
Above	0	3%
Well Above	3%	3%



- Substantial Foundational Shift: The cohort arrived with high needs, but the "Well below" category saw a significant reduction, dropping from 45% to 27%.
- Tripling the "Meets" Category: There was a marked migration into the expected achievement band, with the "Meets" category growing from 13% to 40%.
- Overall Movement: While 54% of students remain in the "Below" or "Well below" categories, this represents a major improvement from the 84% recorded at the start of the year.

Equity Considerations

- Ethnicity

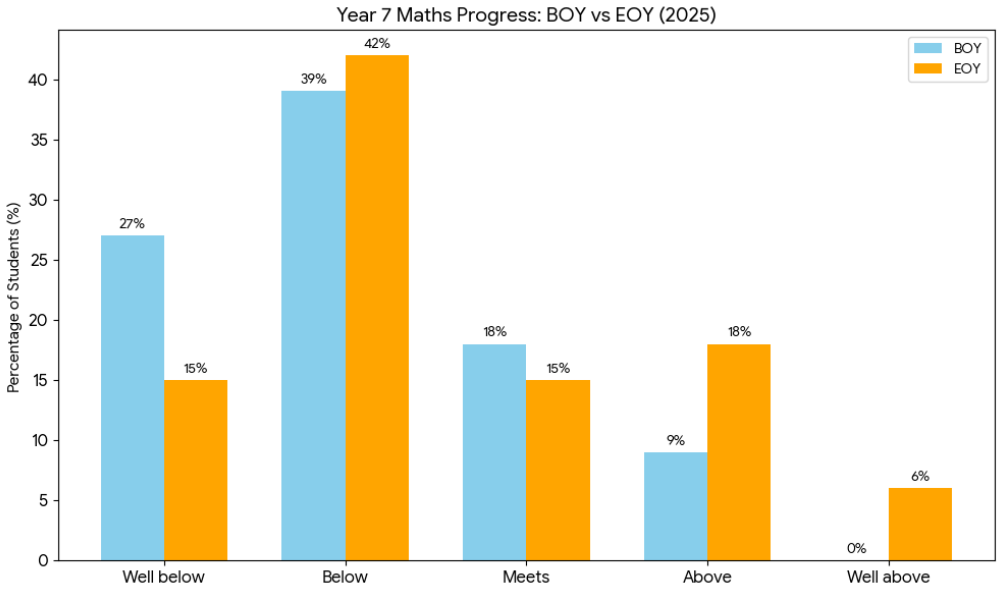
- Māori Students: Our 10 Māori students showed improvement throughout the year, with 60% (6 students)finishing the year working at the expected level.
- Strategic Focus: Continue to build on this success to move the remaining 4 Māori students into the "Meets" bracket through high-interest topics and connection-based writing.

- Gender
  - Male Students: Overall, male students showed a greater degree of improvement across the year compared to their starting points.
  - Strategic Focus: Addressing the specific needs of students (both male and female) who struggle with surface features—punctuation and spelling—and stamina for completing complex pieces.

Numeracy

BoY	Well below	Below	Meets	Above	Well above
All students (33)	9 (27%)	13 (39%)	6 (18%)	3 (9%)	0 (0%)
Maori students (9)	0 (0%)	5 (56%)	2 (22%)	2 (22%)	0 (0%)
Non-Maori students (24)	9 (38%)	8 (33%)	4 (17%)	1 (4%)	0 (0%)
Male students (20)	2 (10%)	9 (45%)	6 (30%)	2 (10%)	0 (0%)
Female students (13)	7 (54%)	4 (31%)	0 (0%)	1 (8%)	0 (0%)

EoY	Well below	Below	Meets	Above	Well above
All students (33)	5 (15%)	14 (42%)	5 (15%)	6 (18%)	2 (6%)
Maori students (9)	0 (0%)	7 (78%)	0 (0%)	1 (11%)	1 (11%)
Non-Maori students (24)	5 (21%)	7 (29%)	5 (21%)	5 (21%)	1 (4%)
Male students (20)	1 (5%)	9 (45%)	4 (20%)	5 (25%)	1 (5%)
Female students (13)	4 (31%)	5 (38%)	1 (8%)	1 (8%)	1 (8%)



- Positive Movement at the Extremes: The most significant progress is seen in the "Well below" category, which dropped by 12%, and the "Well above" category, which grew from 0% to 6%.
- The "Above" Growth: The percentage of students working "Above" doubled during the year, moving from 9% to 18%.
- The Middle Shift: While the "Meets" category saw a slight dip of 3%, the "Below" category saw a slight increase of 3%, likely due to students moving up from the "Well below" bracket.

Equity Considerations

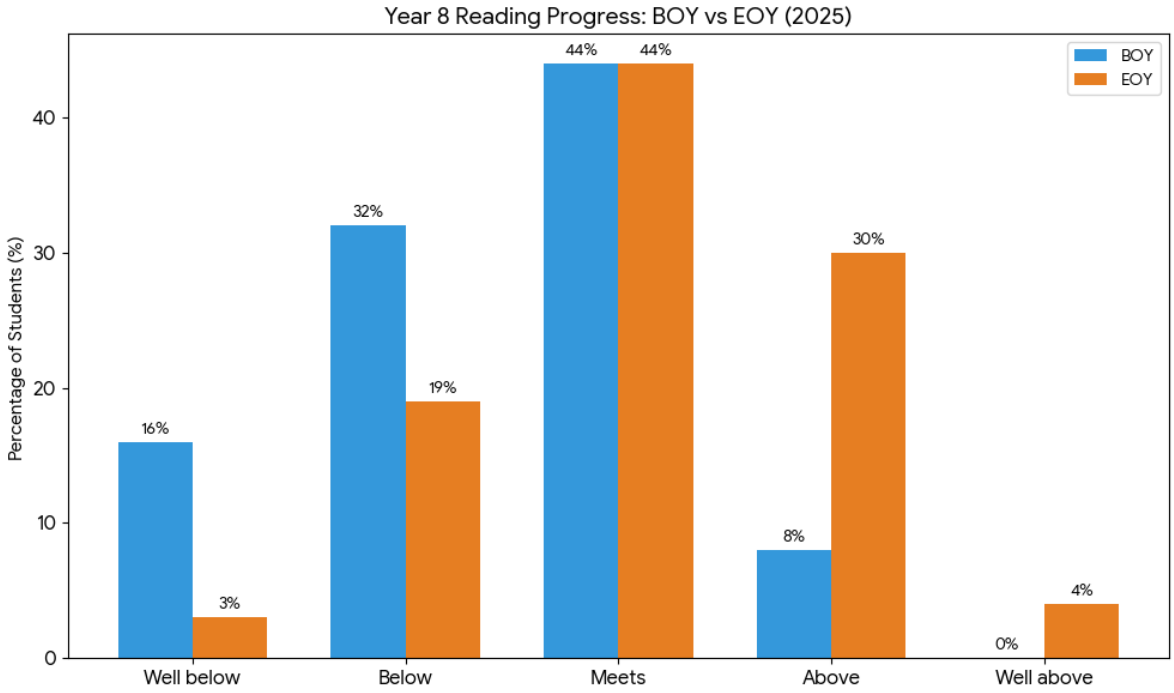
- Ethnicity
    - **Māori Students:** Maintained 0% in the "Well below" category throughout the year. There is a high concentration in the "Below" bracket (**78%**), but also the highest percentage of students reaching "Well above" (**11%**).
    - **Non-Māori Students:** Showed steady distribution across all levels, with **46%** of the cohort finishing the year at "Meets" or higher.
    - **Strategic Focus:** Moving the "Below" Māori cohort into "Meets" and "Above" through targeted extension.

- Gender
    - **Male Students:** Demonstrated the strongest upward mobility, with **25%** of the cohort moving into the "Above" category by year-end.
    - **Female Students:** Showed significant resilience, reducing the "Well below" group from **54% to 31%**. However, they remain more concentrated in the foundational levels compared to their male peers.
    - **Strategic Focus:** Accelerating the transition of female students from "Well below" and "Below" into the "Meets" category.

Year 8

Reading

Category	Start of Year %	End of Year %
Well Below	16%	3%
Below	32%	19%
Meets	44%	44%
Above	8%	30%
Well Above	0	4%



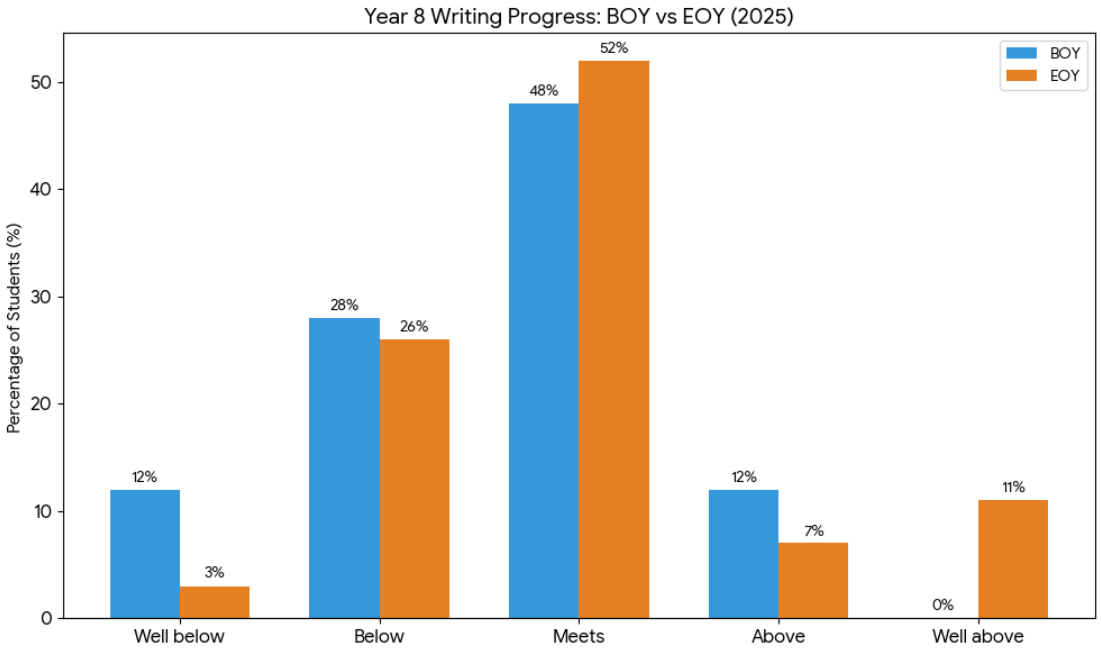
- Significant Movement from Foundations: The most substantial progress was seen in the reduction of the "Well below" category, which dropped from 16% to 3%.
- Acceleration into "Above": There was a marked increase in students exceeding curriculum expectations, with the "Above" category growing nearly fourfold from 8% to 30%.
- Stability in the "Meets" Band: The "Meets" category remained steady at 44%, but the growth in the higher brackets suggests that students previously meeting the level have successfully migrated into "Above" and "Well above."

Equity Considerations

- Ethnicity
  - Māori Students: Three out of the four Māori students (2 males, 2 females) showed improved confidence and comprehension. One female student remains in the "Well below" category.
  - Strategic Focus: Providing targeted support for the single Māori student remaining "Well below" to build foundational comprehension skills.
- Gender
  - Male and Female Students: Both genders followed very similar trajectories in their reading progress, showing consistent movement out of the lower brackets and into higher achievement levels.
  - Strategic Focus: Maintaining this balanced growth across the cohort by continuing to refine the comprehension-focused reading programme.

Writing

Category	Start of Year %	End of Year %
Well Below	12%	3%
Below	28%	26%
Meets	48%	52%
Above	12%	7%
Well Above	0	11%



- Significant Recovery at the Foundation: The most substantial progress was the reduction in the "Well below"category, which dropped from 12% to 3%.
- Emergence of High Achievement: While no students were in the highest bracket at the start of the year, 11%reached the "Well above" category by the end of the year.
- The "Below" Challenge: Despite positive shifts, approximately a quarter of the cohort (26%) remains in the "Below" category, mirroring the concerns raised in the Year 7 cohort regarding surface features and complexity.

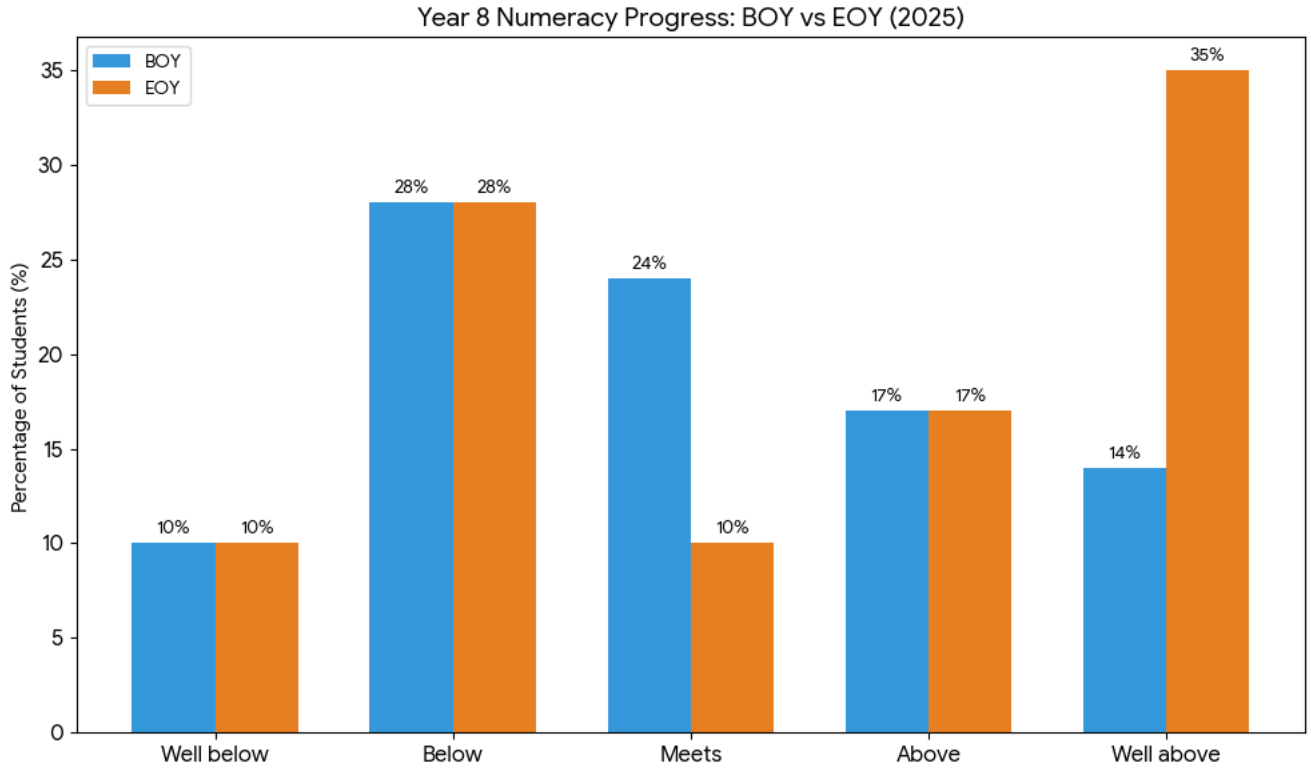
Equity Considerations

- Ethnicity
  - Māori Students: Of the 4 Māori students, most maintained their current levels, with one Māori female making a notable positive shift from "Well below" to "Below" by year-end.
  - Strategic Focus: Support the transition of Māori students into the "Meets" category by targeting the specific surface feature gaps (punctuation and spelling) identified across the cohort.
- Gender
  - Male and Female Students: Both genders showed very similar patterns of movement, benefiting from the focus on recount and persuasive writing genres.
  - Strategic Focus: Ensuring both groups continue to receive support in moving from "basic" to "complex" idea development.

Numeracy

BoY	Well below	Below	Meets	Above	Well above
All students (29)	3 (10%)	8 (28%)	7 (24%)	5 (17%)	4 (14%)
Maori students (5)	1 (20%)	2 (40%)	1 (20%)	0 (0%)	0 (0%)
Non-Maori students (24)	2 (8%)	6 (25%)	6 (25%)	5 (21%)	4 (17%)
Male students (17)	2 (12%)	5 (30%)	4 (24%)	3 (18%)	2 (12%)
Female students (12)	1 (8%)	4 (34%)	3 (25%)	2 (17%)	2 (17%)

EoY	Well below	Below	Meets	Above	Well above
All students (29)	3 (10%)	8 (28%)	3 (10%)	5 (17%)	10 (35%)
Maori students (5)	2 (40%)	1 (20%)	1 (20%)	1 (20%)	0 (0%)
Non-Maori students (24)	1 (4%)	7 (30%)	2 (8%)	4 (17%)	10 (42%)
Male students (17)	1 (6%)	4 (24%)	3 (18%)	2 (12%)	7 (42%)
Female students (12)	2 (17%)	4 (33%)	0 (0%)	3 (25%)	3 (25%)



- Significant Acceleration at the High End: The most notable progress occurred in the "Well above" category, which more than doubled from 14% to 35%. This suggests that high-achieving students were successfully extended throughout the year.

- Stability at the Foundation: Unlike Year 7, the "Well below" (10%) and "Below" (28%) categories remained static in terms of total percentages. This indicates a consistent group of learners who may require a different or more intensive intervention to break through to the "Meets" level.

- The Upper-Middle Shift: The "Meets" category saw a decrease from 24% to 10%. Combined with the surge in the top tier, this suggests a "positive migration" where students previously meeting expectations successfully moved up into the "Well above" bracket.

- Cohort Consistency: While individual students within the groups may have moved, the total number of students working "Above" or "Well above" the expected level grew from 31% to 52%, meaning over half the Year 8 cohort finished the year exceeding curriculum expectations.

Equity Considerations

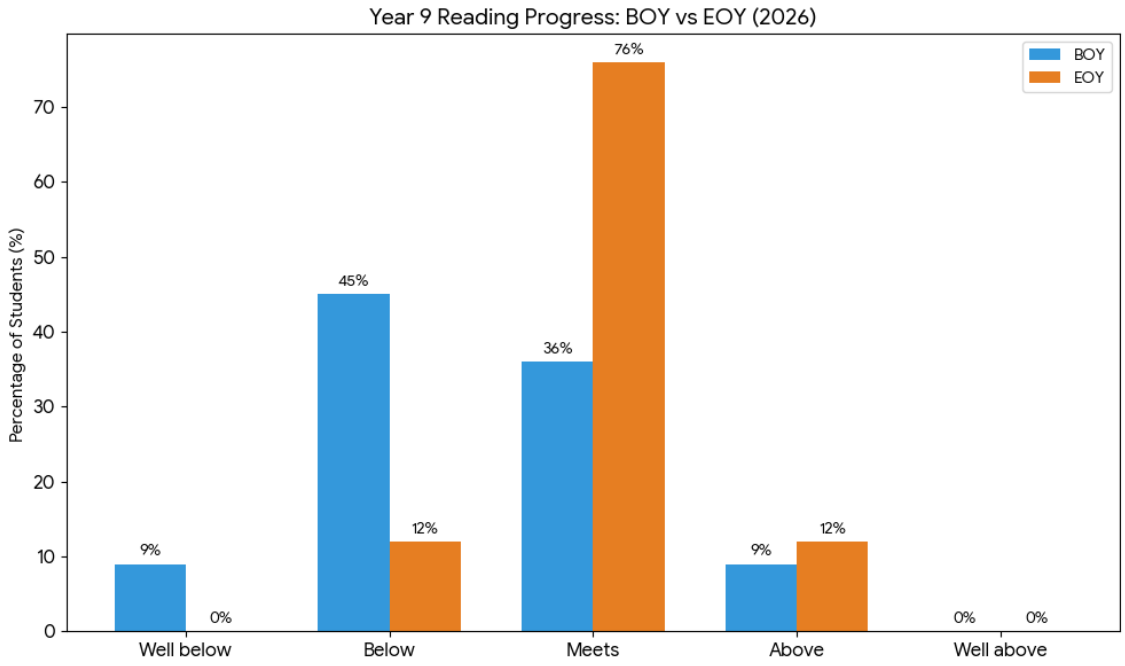
- Ethnicity
    - Māori Students: While the group remained represented in the "Meets" and "Above" categories, there was an increase in the "Well below" cohort from 20% to 40% by year-end.
    - Non-Māori Students: Showed significant acceleration at the top end, with the "Well above" category growing from 17% to 42%.
    - Strategic Focus: Investigate the factors behind the "Well below" increase for Māori students and implement targeted interventions to shift this group toward the "Meets" standard.

- Gender
    - Male Students: Demonstrated substantial growth in high-level achievement, with the "Well above" group increasing from 12% to 42% over the year.
    - Female Students: Showed progress in the "Above" and "Well above" categories (both reaching 25%) but also saw a rise in "Well below" achievement from 8% to 17%.
    - Strategic Focus: Provide additional foundational support for the female cohort to prevent movement into the "Well below" bracket while continuing to extend those already achieving "Above" the expected level.

Year 9

Reading

Category	Start of Year %	End of Year %
Well Below	9%	0%
Below	45%	12%
Meets	36%	76%
Above	9%	12%
Well Above	0%	0%



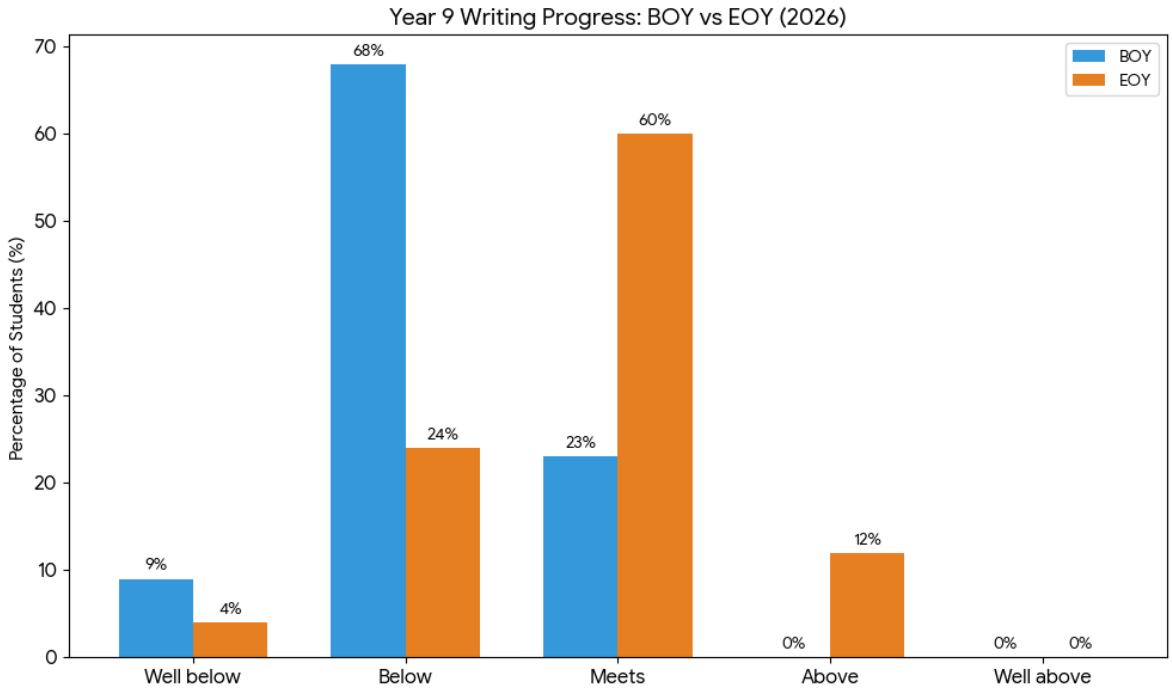
- Elimination of "Well below": The most substantial progress for the Year 9 Reading cohort was at the lower end, where the "Well below" group dropped from 9% to 0%.
- Significant Growth in "Meets": The percentage of students meeting the expected level more than doubled, moving from 36% to 76% by the end of the year.
- Internal Progression: Even for students already achieving at higher levels, internal shifts were recorded (e.g., students moving from 5P to 5A), showing that all students made progress within their respective curriculum bands.

Equity Considerations

- Ethnicity
  - Māori Students: Approximately 25% of the cohort identifies as Māori. While mid-year results showed 66% achieving below the level, there was a significant turnaround; by year-end, only one Māori student remained below the expected level.
  - Non-Māori Students: This group continued to show high levels of achievement, contributing to the fact that nearly the entire cohort is now at or above the expected level.
  - Strategic Focus: Continue to sustain the momentum that moved the vast majority of Māori learners into the "Meets" category.
- Gender
  - Male Students: Although males started the year with higher achievement rates than females, both groups saw significant closing of gaps. By end-of-year, males are heavily represented in the 76% "Meets" bracket.
  - Female Students: Females are a smaller percentage of this cohort and started lower, with 60% below or well below at mid-year. This was addressed through significant end-of-year improvement, leaving only two female students below the level.
  - Strategic Focus: Closing the remaining gap for the final two female students and pushing for higher representation in the "Above" and "Well above" categories.

Writing

Category	Start of Year %	End of Year %
Well Below	9%	4%
Below	68.2%	24%
Meets	22.7%	60%
Above	0%	12%
Well Above	0%	0%



- Significant Shift to Achievement: The most substantial progress for the Year 9 cohort was the movement into curriculum expectations, with those meeting or exceeding the level rising from 22.7% to 72%.
- Establishment of "Above" Standards: While no students were achieving above the expected level at the start of the year, 12% of the cohort reached the "Above" category by the end of the year.
- Targeted Foundational Growth: The focus on grammar, punctuation, and PEEL paragraph structures successfully halved the "Well below" group, reducing it from 9% to 4%.

Equity Considerations

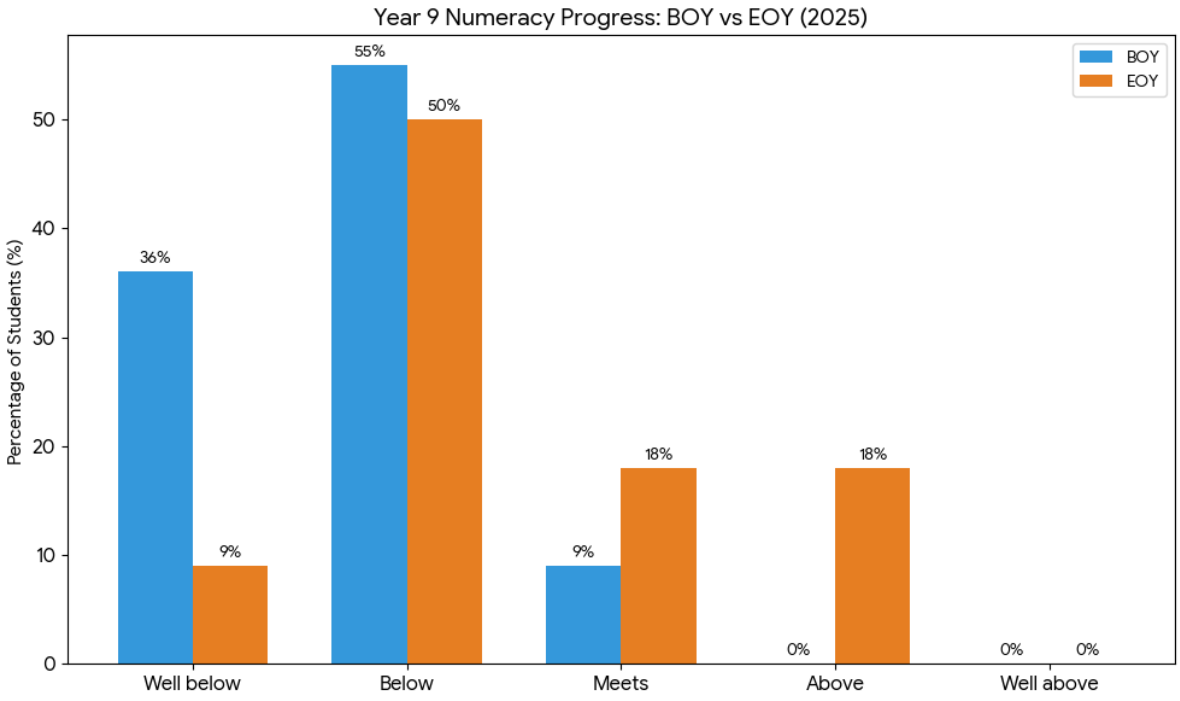
- Ethnicity
  - Māori Students: Achievement shifted from almost all students working below the level at the start of the year to only one student remaining below the expected level by year-end.
  - Non-Māori Students: This group showed strong upward mobility, contributing to the 72% total of students now meeting or exceeding expectations.
  - Strategic Focus: To maintain this momentum by continuing the focus on sentence accuracy and paragraph structure to move the remaining students into "Meets" and "Above."
- Gender
  - Male Students: Saw a significant turnaround in achievement; after starting the year almost entirely below the expected level, 66% of males are now achieving at or above expectations.

- Female Students: Demonstrated high entry-level performance (40% at level) and continued to grow, with only one female remaining below the expected level and another moving into the "Above" category.
- Strategic Focus: While progress is strong across both genders, the priority is to utilize the "greater positivity towards reading" to further bridge the remaining achievement gaps in writing.

Numeracy

BoY	Well below	Below	Meets	Above	Well above
All students (22)	8 (36%)	12 (55%)	2 (9%)	0 (0%)	0 (0%)
Maori students (3)	0 (0%)	3 (100%)	0 (0%)	0 (0%)	0 (0%)
Non-Maori students (19)	8 (42%)	9 (47%)	2 (11%)	0 (0%)	0 (0%)
Male students (15)	5 (33%)	8 (54%)	2 (13%)	0 (0%)	0 (0%)
Female students (7)	3 (43%)	4 (57%)	0 (0%)	0 (0%)	0 (0%)

EoY	Well below	Below	Meets	Above	Well above
All students (22)	2 (9%)	11 (50%)	4 (18%)	4 (18%)	0 (0%)
Maori students (5)	1 (20%)	3 (60%)	1 (20%)	0 (0%)	0 (0%)
Non-Maori students (17)	1 (6%)	8 (47%)	3 (18%)	3 (18%)	0 (0%)
Male students (12)	1 (8%)	6 (50%)	2 (17%)	2 (17%)	0 (0%)
Female students (10)	1 (10%)	5 (50%)	2 (20%)	2 (20%)	0 (0%)



- Significant Reduction in "Well below": The most substantial progress for the Year 9 cohort was at the lower end, where the "Well below" group dropped from 36% to 9%.
- Emergence of "Above" Achievement: At the start of the year, 0% of students were working "Above" the expected level; by the end of the year, 18% reached this category.
- The "Below" Plateau: While many students shifted up, a large portion of the cohort (50%) remains in the "Below" category, suggesting a need for continued consolidation to move them into "Meets".

Equity Considerations

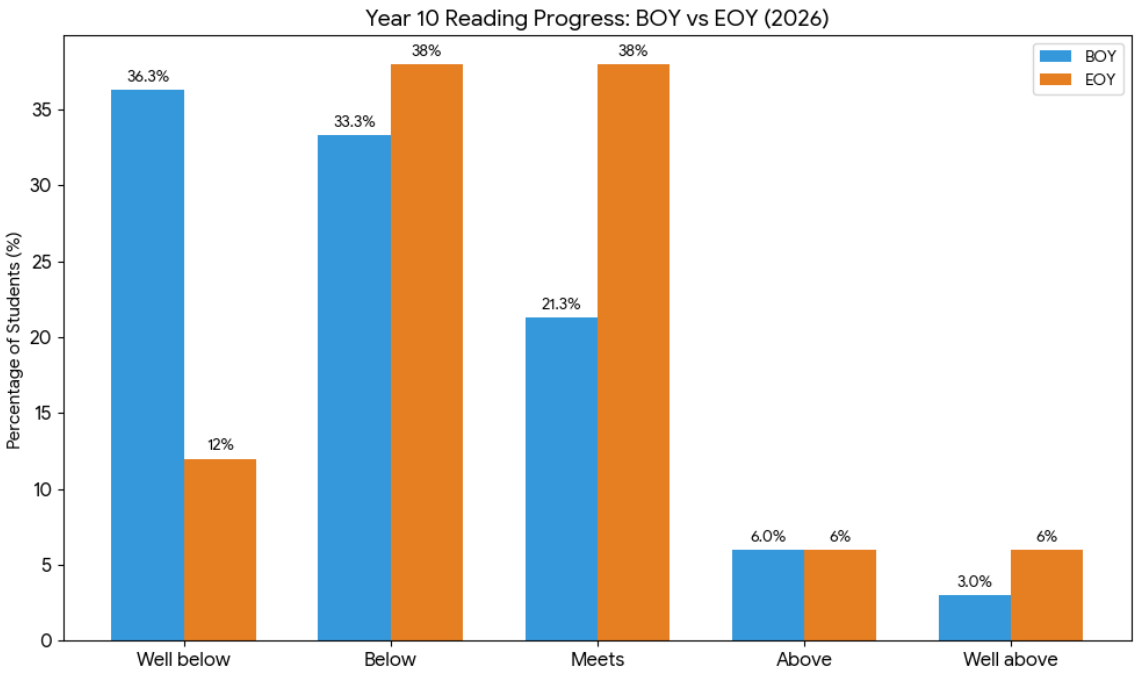
- Ethnicity
  - Māori Students: The cohort shifted from 100% "Below" at BOY to a more distributed spread, with 20% now "Meeting" expectations.
  - Non-Māori Students: This group saw the most upward mobility into the higher tiers, with 18% reaching the "Above" category by year-end.
  - Strategic Focus: Supporting the 60% of Māori students currently "Below" to transition into the "Meets" and "Above" brackets.

- Gender
  - Male Students: Saw a strong reduction in the "Well below" category, falling from 33% to 8%, while 17% moved into “Above"
  - Female Students: Demonstrated significant growth, moving from 0% "Meets" or higher at the start of the year to 40%"Meeting" or "Exceeding" expectations by the end of the year.
  - Strategic Focus: Both genders still have 50% of their respective groups in the "Below" category; the priority remains lifting this middle group into the "Meets" tier.

Year 10

Reading

Category	Start of Year %	End of Year %
Well Below	36.30%	12%
Below	33.30%	38%
Meets	21.30%	38%
Above	6%	6%
Well Above	3%	6%



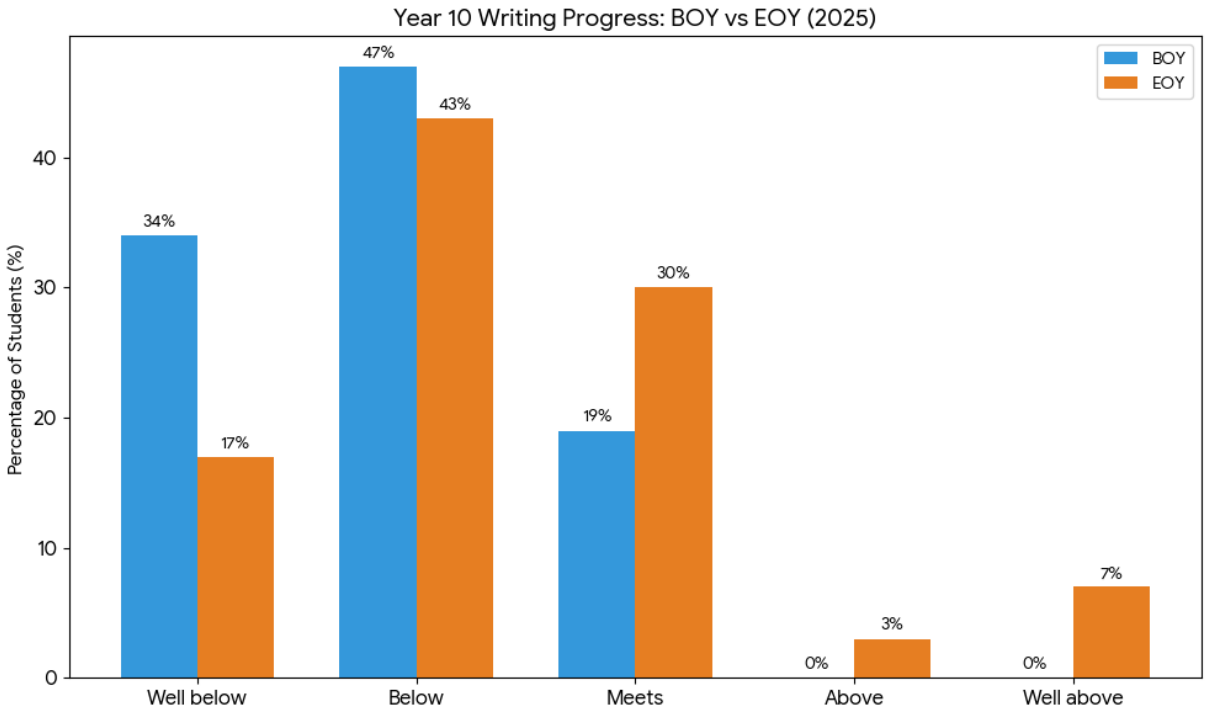
- Positive Shift to Achievement: The percentage of students meeting or exceeding the required curriculum level rose substantially from 30% to 50% over the course of the year.
- Significant Reduction in "Well below": There was a major improvement at the foundational level, with the "Well below" group dropping from 36.3% to 12%.
- Cohort Dynamics: While results differ from the previous year's cohort, this is attributed to a larger sample size (34 students vs 25) that now includes students from the SPEC class and reflects natural student movement (leavers and new arrivals).

Equity Considerations

- Ethnicity
    - Māori Students: Starting from a baseline where 100% were "Well below," significant progress was made with 25% now meeting the required level and another 50% moving up into the "Below" category.
    - Non-Māori Students: This group shows a higher achievement profile, with 56% achieving at or above the required curriculum level by year-end.
    - Strategic Focus: Continuing to accelerate progress for Māori ākonga to transition the remaining 75% from "Below/Well below" into the "Meets" category.
- Gender
    - Male Students: Demonstrated significant recovery; the percentage of males working below the required level dropped from 82% to 59%, with 41% now meeting or exceeding requirements.
    - Female Students: This group (29% of the cohort) continues to outperform males at the top levels, with 70%meeting or exceeding curriculum requirements.
    - Strategic Focus: Bridging the gap for the 59% of males still below the level while maintaining the high achievement standards of the female cohort.

Writing

Category	Start of Year %	End of Year %
Well Below	34%	17%
Below	47%	43%
Meets	19%	30%
Above	0%	3%
Well Above	0%	7%



- Significant Growth in "Meets" and Above: The percentage of students achieving at or above the required curriculum level more than doubled, rising from 19% to 40% by the end of the year.
- Substantial Reduction in "Well below": There was a strong shift at the foundation level, with the "Well below" group halved from 34% to 17%.
- Cohort Composition: The 2025 data reflects a broader range of learners, including those in SPEC and Structured Literacy. While the percentage below the level (60%) is higher than the previous year (44%), the 2025 results are a more inclusive representation of the current 30-student cohort.

Equity Considerations

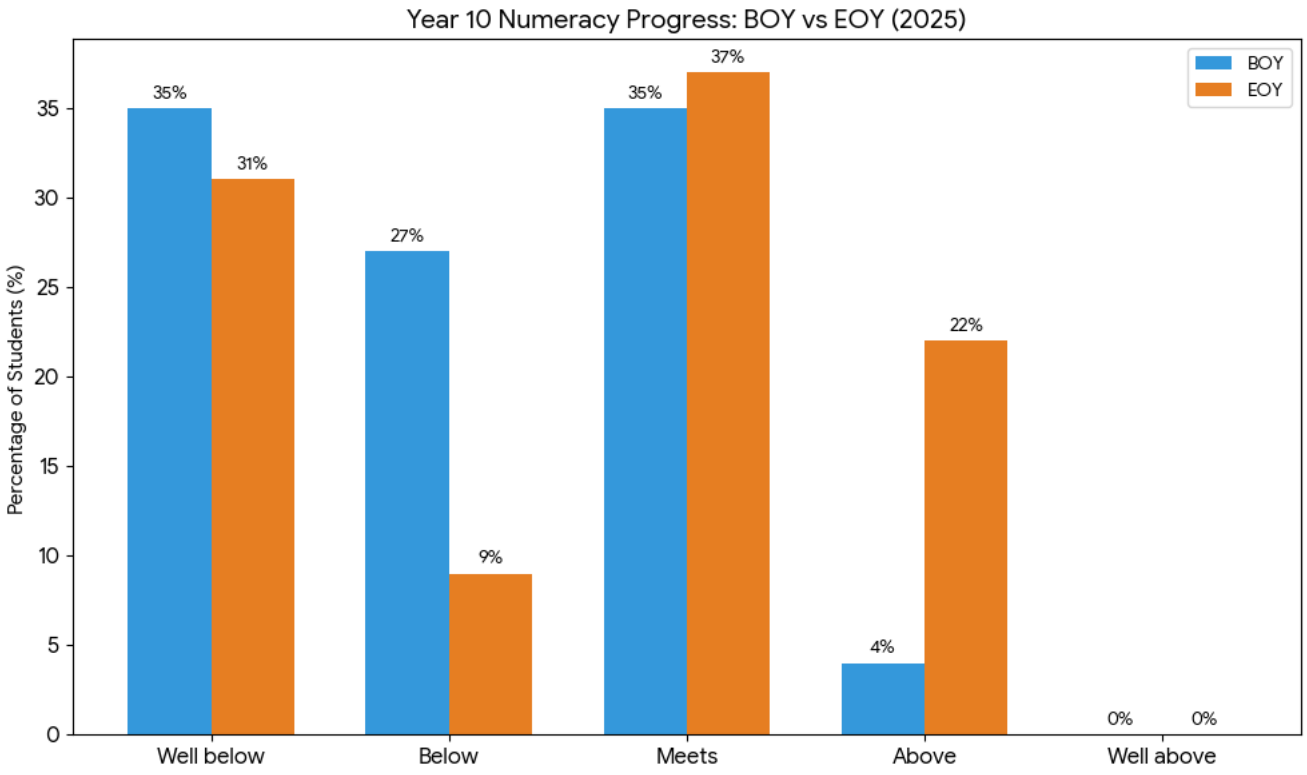
- Ethnicity
  - Māori Students: Significant movement was recorded within the foundational levels, with a 75% shift from "Well below" into the "Below" category.
  - Non-Māori Students: This group saw a marked improvement, with the percentage of students not meeting the level decreasing from 73% to 53%.
  - Strategic Focus: While progress is evident, none of the Māori students met the required level by year-end; the priority is accelerating this group into the "Meets" tier.
- Gender
  - Male Students: Saw a major breakthrough from a starting point where 100% were below the level; by year-end, 25% of males met or exceeded expectations.

- Female Students: Continued to be the highest-achieving group, with those meeting or exceeding expectations increasing from 60% to 70%.
- Strategic Focus: Continuing to bridge the gap for the 75% of males currently below the level while supporting the top-end growth of the female cohort.

Numeracy

BoY	Well below	Below	Meets	Above	Well above
All students (26)	9 (35%)	7 (27%)	9 (35%)	1 (4%)	0 (0%)
Maori students (2)	1 (50%)	1 (50%)	0 (0%)	0 (0%)	0 (0%)
Non-Maori students (24)	8 (34%)	6 (25%)	9 (38%)	1 (4%)	0 (0%)
Male students (19)	8 (42%)	6 (32%)	5 (26%)	0 (0%)	0 (0%)
Female students (7)	1 (14%)	1 (14%)	4 (58%)	1 (14%)	0 (0%)

EoY	Well below	Below	Meets	Above	Well above
All students (32)	10 (31%)	3 (9%)	12 (37%)	7 (22%)	0 (0%)
Maori students (4)	2 (50%)	1 (25%)	1 (25%)	0 (0%)	0 (0%)
Non-Maori students (28)	8 (29%)	2 (7%)	11 (39%)	7 (25%)	0 (0%)
Male students (22)	8 (36%)	3 (14%)	7 (32%)	4 (18%)	0 (0%)
Female students (10)	2 (20%)	0 (0%)	5 (50%)	3 (30%)	0 (0%)



- Substantial Growth in High Achievement: The percentage of students working "Above" expectations saw the most dramatic increase, rising from 4% to 22% by year-end.
- Contraction of the "Below" Category: There was a significant shift out of the "Below" bracket, which dropped from 27% down to 9% as students migrated into the "Meets" and "Above" categories.

- Stability at the Foundation: The "Well below" category remained relatively static, showing only a slight decrease from 35% to 31%. This suggests a core group of students requiring more specialized foundational support.

Equity Consideration

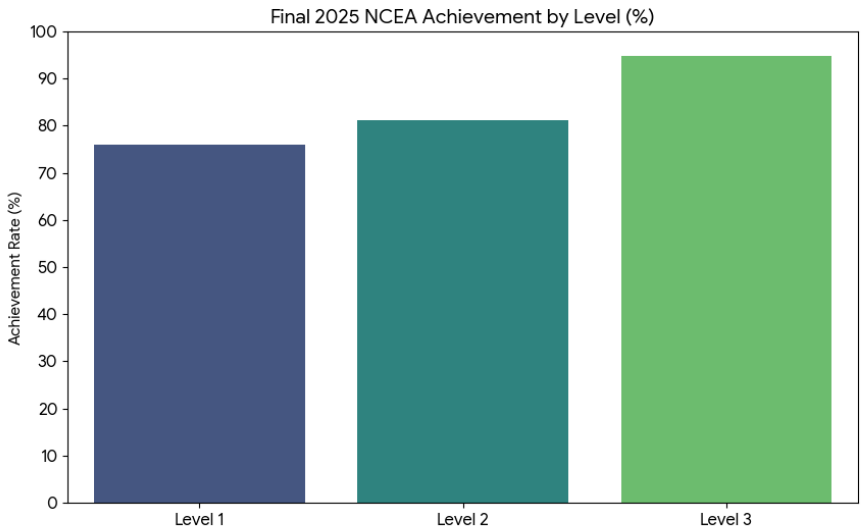
- Ethnicity
    - Māori Students: While half the cohort remains "Well below," there was positive movement as 25% of Māori students successfully reached the "Meets" category by EOY.
    - Non-Māori Students: This group drove the high-end growth, with a significant jump to 25% achieving "Above "compared to only 4% at the start of the year.
    - Strategic Focus: Investigating barriers for the 50% of Māori students in the "Well below" category while maintaining the strong acceleration seen in the Non-Māori cohort.

- Gender
    - Male Students: Demonstrated strong upward mobility into the higher tiers, with 18% reaching "Above" (up from 0%) and the "Meets" category increasing to 32%.
    - Female Students: Maintained high performance, with 80% of the cohort either "Meeting" or "Exceeding" expectations (50% Meets, 30% Above) by the end of the year.
    - Strategic Focus: Closing the performance gap for the 36% of males who remain in the "Well below" category.

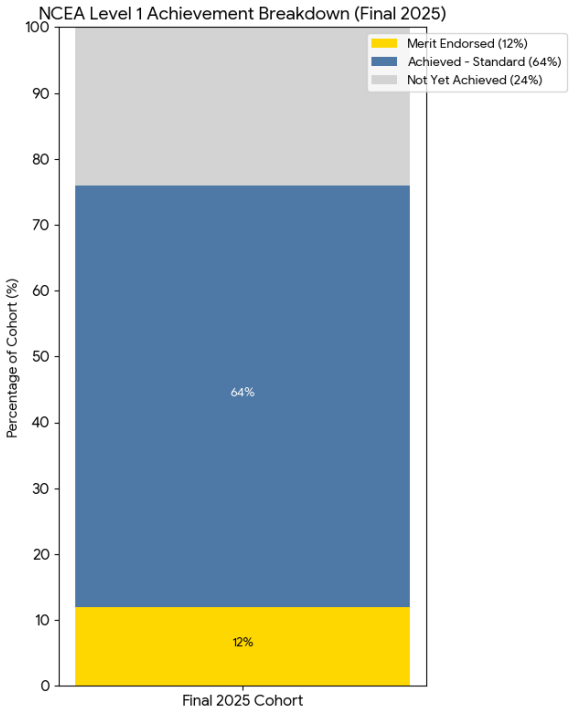
NCEA

Overall NCEA data shows some pleasing increases from 2024.

- **Level 1:** Achievement was recorded at 76.0%, with 87.5% of students attaining literacy and numeracy.
- **Level 2:** The rate increased to 81.1%.
- **Level 3:** Attainment reached 94.7%, reflecting successful completion for the vast majority of the Year 13 cohort.



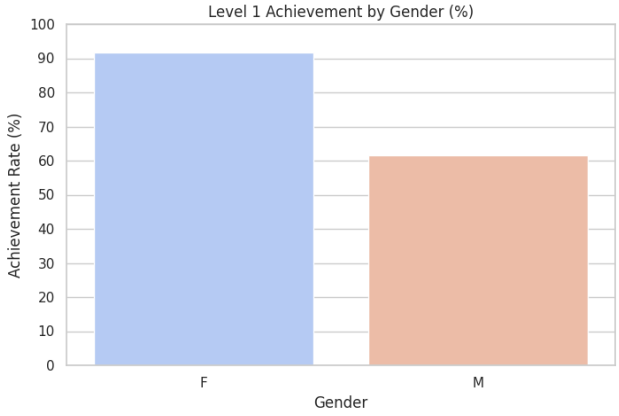
NCEA Level 1



Analysis:
The final cohort for 2025 shows a solid foundation in the core requirements, with literacy and numeracy tracking ahead of the full certificate completion. There was a small percentage of Merit Endorsements but overall there was a large number of course endorsements with 43 Achieved, 10 Merit and 1 Excellence course endorsement.

Equity Considerations

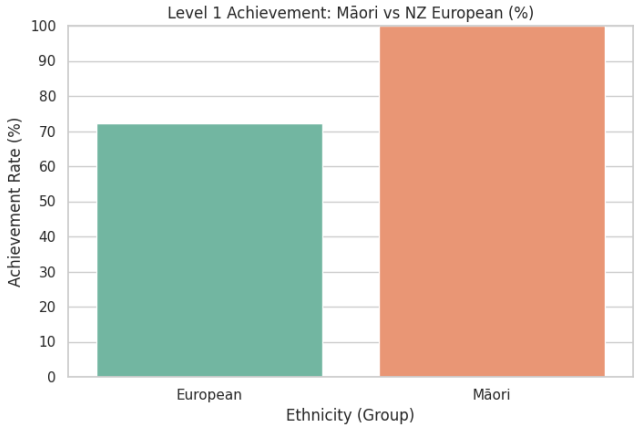
Gender:



There is a notable performance gap between genders in the Year 11 cohort, with female students reaching achievement milestones significantly earlier than their male counterparts.

- **Females:** 91.7% achievement rate.
- **Males:** 61.5% achievement rate.

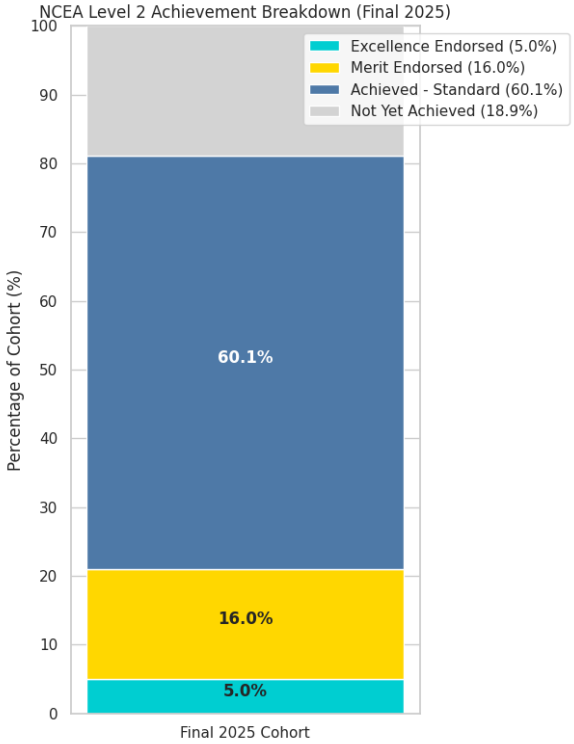
Ethnicity:



When focusing specifically on two groups of students Māori and NZ European, the data highlights exceptional success within the Māori cohort and a strong majority achievement within the NZ European group. Pasifika was not analysed due to the very small cohort.

- **Māori Students:** 100% achievement rate.
- **NZ European Students:** 72.2% achievement rate.

NCEA Level 2



Analysis:

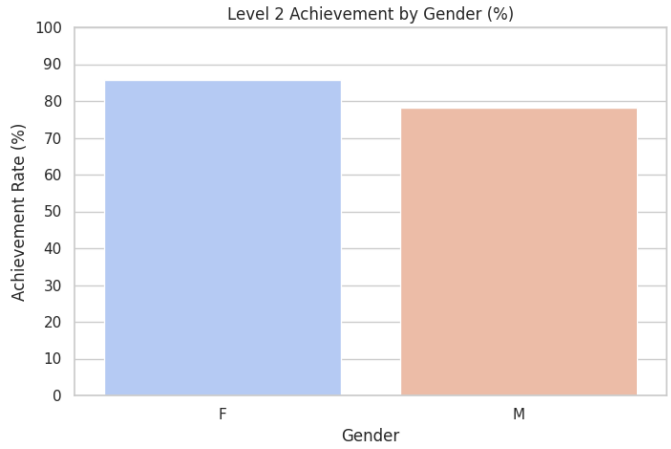
The Level 2 cohort achieved an overall pass rate of . When broken down by endorsement:

- **Excellence Endorsement:** 5.0%
- **Merit Endorsement:** 16.0%
- **Standard Achievement:** 60.1%

In addition there was a significant number of course endorsements attained at Level 2, 32 Achieved, 24 merit and two excellence course endorsements.

Equity Considerations

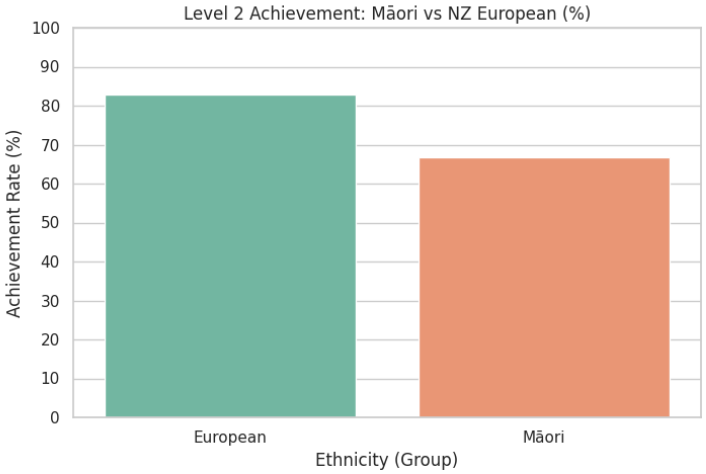
Gender:



At Level 2, the gender gap is much narrower than at Level 1, though female students still maintain a slightly higher achievement rate.

- **Females:** 82.8%
- **Males:** 66.7%

Ethnicity:

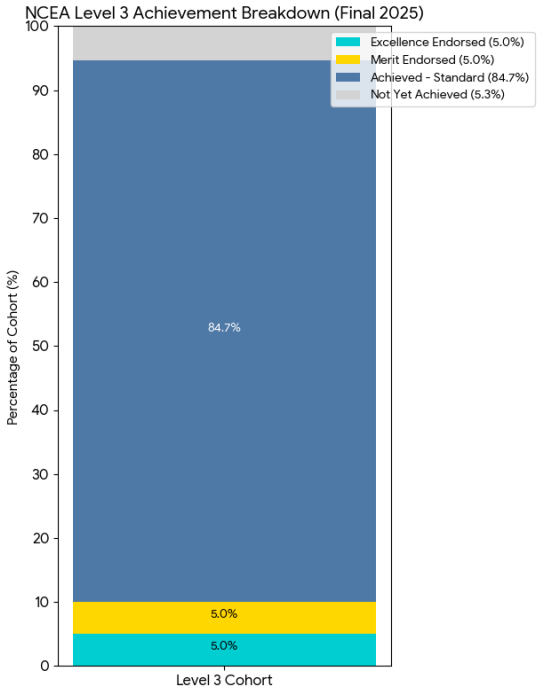


For the Level 2 cohort, the results for these two groups are as follows:

- **NZ European Students:** 82.8%
- **Māori Students:** 66.7%

It should be noted that of 100% of the Māori students who stayed at school for the full academic year attained NCEA Level 2.

NCEA Level 3



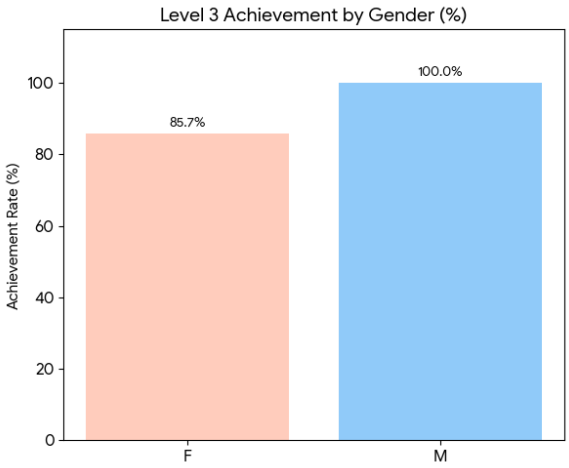
Analysis:

The Level 3 cohort shows an exceptional quality of achievement:

- **Excellence Endorsement:** 5%
- **Merit Endorsement:** 5%
- **Total Achievement Rate:** 94.7%

Equity Considerations

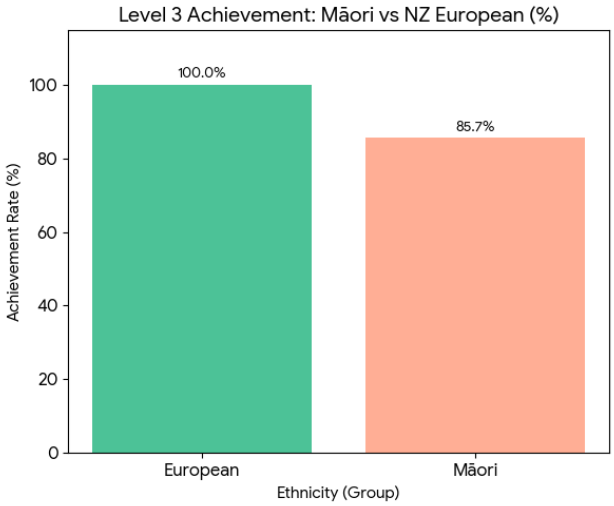
Gender:



In the Level 3 cohort, we see a reversal of the trend found in earlier years, with male students achieving a perfect completion rate.

- **Males: 100.0%** achievement rate.
- **Females: 85.7%** achievement rate.

Ethnicity:



Performance remains exceptionally high across the primary ethnic groups at this level:

- **NZ European Students: 100.0%** achievement rate.
- **Māori Students: 85.7%** achievement rate.

University Entrance (UE)

University Entrance was much lower than NCEA Level 3 with 19% of students attaining UE. That being said 80% of students who were focussed on attaining University Entrance did attain it. Of the 19% of students who attained this 75% were female, 25% male, 50 were Māori and 50% were NZ European.

How we have given effect to Te Tiriti o Waitangi

During 2025, the school has continued to embed its commitment to Te Tiriti o Waitangi, moving from foundational professional development to visible, systemic integration across our environment and daily practice.

Professional Growth and Accountability

- Professional Growth Cycle (PGC): 100% of teaching staff successfully included a specific goal to develop their cultural competency within their PGC. This has shifted cultural growth from a collective staff activity to individual professional accountability.
- Data-Informed Equity: The Senior Leadership Team (SLT) and pastoral teams have refined their analysis of attendance and academic data. This monitoring now occurs fortnightly, allowing for rapid intervention to ensure equitable outcomes for Māori students.

Tikanga and Te Reo Māori in Practice

- Normalisation of Tikanga: Karakia is now firmly embedded in the school day, moving beyond an opening ritual to a common feature in classrooms and a standard practice for *karakia kai* before lunch distribution.
- Staff and Student Leadership: Staff demonstrated their commitment to te ao Māori by learning and performing new waiata for the annual cultural competition. Similarly, students have expanded their repertoire of school haka and waiata, strengthening collective identity.
- Global Citizenship: Two cultural exchange trips to Tokyo involved nearly 20% of the student body. These experiences allowed students to act as ambassadors for Aotearoa, deepening their understanding of their own cultural identity through international connection.

The Physical Environment (Tūrangawaewae)

- Bicultural Signage: Phase one of the school's signage renewal was completed. The new installations are significantly more bicultural than previous signage, reflecting the school's values and the bicultural heritage of New Zealand.
- Te Kaika (Homeroom Hub): The successful relocation and development of the Te Kaika area have provided a dedicated space for students. Following successful funding for equipment and an inaugural start-of-year camp, the 'Hub' has received extensive positive feedback from whānau and the wider community.
- Classroom Engagement: Staff have proactively modernised classroom environments to ensure they are engaging spaces that visibly reflect biculturalism and support ākonga belonging.

Strategic and Student Voice

- Community Consultation: Comprehensive data collection from staff, students, and the wider community was initiated to inform the 2026–2028 Strategic Plan, ensuring that whānau aspirations are at the heart of future planning.
- Student-Led Analysis: In an innovative approach to student voice, the NCEA Level 2 Statistics class was tasked with analysing student attitude data, ensuring that the findings shared with staff were authentically informed by the students themselves.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*Tokomairiro High School has an active Health and Safety Committee which oversees the school's Health and Safety Policy and associated procedures. These are available to all staff. The policy is regularly reviewed.*
What is in your equal employment opportunities programme? **How have you been fulfilling this programme?**	Our Equal Opportunities programme and practices are framed by the school's Employer Responsibility Policy. The programme has been fulfilled in our advertising and hiring practices. Professional development is provided to all staff based on need and personal growth requirements and aspirations. Reported incidents of discrimination, harassment and bullying are investigated and a complaints process to address concerns is followed.
How do you practise impartial selection of suitably qualified persons for appointment?	*Positions are advertised in as wide a range of media as possible. Applications are reviewed by more than one individual, and shortlists are drawn up based on input from a number of interested parties. Appointment committees carry out interviews and take references, Appointments are made based on suitability to perform the role, not on sexual orientation or preference, age, ethnicity, religious or political beliefs.*
How are you recognising, – **The aims and aspirations of Māori,** – **The employment requirements of Māori, and** – **Greater involvement of Māori in the Education service?**	*Whenever possible Tokomairiro High School endeavours to ensure that local hapū and individuals have a voice in decision making and the direction of the school. The school, as part of the Community of Learning, is pursuing the creation of a cultural narrative for the area, to allow all learners to be aware of how the area's past has been shaped. The school's Culturally Responsive and Relational Pedagogy team actively seeks to ensure that every classroom is a safe space for students to discover their own cultural identity and to make it part of who they are and how they learn.* *Māori at Tokomairiro High School are valued for their contribution as Māori, and staff are encouraged to take advantage of opportunities to incorporate tikanga into our daily operations. The school adheres to section 3.5.1 of the Secondary Teacher's Collective Agreement.*
How have you enhanced the abilities of individual employees?	*Tokomairiro High School employs a robust professional growth cycle for small groups of staff. New and young teachers, and staff appointed to new positions of responsibility are mentored by the school's Specialist Classroom Teacher. All staff have access to the school's Professional Development Budget. Staff are encouraged to take advantage of additional training and skill development opportunities as they arise.*
How are you recognising the employment requirements of women?	*Employment requirements of women are met through flexibility when an individual (not only women!!) are required to bring children to school, for example, or*

	need time off to see that Parental Leave requirements laid out in the Collective Agreement are satisfied. We are flexible around things like medical appointments or other leave required for expectant mums. Planning of trips accounts for the need to be aware of the need to ensure that facilities available when carrying out teaching or supervision outside the classroom meet the requirements of women. Efforts are made through education opportunities to limit misogyny in the workplace.
How are you recognising the employment requirements of persons with disabilities?	*At Tokomairiro High School employment requirements of persons with disabilities are met in a variety of ways. Staff are afforded time off when required and the school works closely with organisations like ACC to ensure that the needs of individuals are met. The school site is accessible.*

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	x	
Has this policy or programme been made available to staff?	x	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	x	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	x	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	x	
Does your EEO programme/policy set priorities and objectives?	x	

Financial statements

TOKOMAIRIRO HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	392
Principal:	Vicki Wish
School Address:	238 Union Street, Milton, 9220
School Phone:	03 417 8620
School Email:	office@tokohigh.school.nz

Accountant / Service Provider:

TOKOMAIRIRO HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
18 - 20	Independent Auditor's Report

Tokomairiro 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.

Tony Mallon	Vicki Wish
Full Name of Presiding Member	Full Name of Principal
Signed by:	Signed by: Vicki Wish
Signature of Presiding Member	Signature of Principal
12/05/2026	07/05/2026
Date:	Date:

Tokomairiro High School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Anthony Mallon	Presiding Member	Elected	Sep 2028
Vicki Wish	Principal	ex Officio	
Kerri Clarke	Parent Representative	Elected	Sep 2028
Vicki Ingram	Parent Representative	Elected	Sep 2028
Rachael Russell	Parent Representative	Elected	Sep 2028
Tania Jacobs	Parent Representative	Elected	Sep 2028
Jane McEntyre	Staff Representative	Elected	Sep 2028
Saffron Healey	Student Representative	Elected	Sep 2028
Joseph Herbert	Presiding Member	Elected	Sep 2025
John Keoghan	Parent Representative	Elected	Sep 2025
Alan Robinson	Staff Representative	Elected	Sep 2025
George Stark	Student Representative	Elected	Oct 2025

Tokomairiro 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	4,952,533	4,406,212	4,961,830
Locally Raised Funds	3	313,995	268,650	339,584
Interest		40,472	51,385	58,986
Gain on Sale of Property, Plant and Equipment		17,391	-	-
Total Revenue		5,324,391	4,726,247	5,360,400
Expense				
Locally Raised Funds	3	118,824	79,695	90,458
Learning Resources	4	3,549,324	3,647,025	3,344,661
Administration	5	367,556	223,801	489,855
Interest		3,354	-	4,451
Property	6	1,143,199	960,973	1,189,110
Loss on Disposal of Property, Plant and Equipment		32,341	-	170
Total Expense		5,214,598	4,911,494	5,118,705
Net Surplus / (Deficit) for the year		109,793	(185,247)	241,695
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		109,793	(185,247)	241,695

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

Tokomairiro 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		1,559,880	1,559,880	1,261,955
Total comprehensive revenue and expense for the year		109,793	(185,247)	241,695
Contribution - Furniture and Equipment Grant		24,886	-	-
Contribution - Te Mana Tāhono		-	-	56,230
Equity at 31 December		1,694,559	1,374,633	1,559,880
Accumulated comprehensive revenue and expense		1,694,559	1,374,633	1,559,880
Equity at 31 December		1,694,559	1,374,633	1,559,880

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.

Tokomairiro 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	7	386,054	706,517	793,485
Accounts Receivable	8	281,008	280,393	280,393
GST Receivable		3,599	28,284	28,284
Prepayments		15,010	13,401	13,401
Investments	9	867,307	821,667	821,667
		1,552,978	1,850,262	1,937,230
Current Liabilities				
Accounts Payable	11	322,394	647,378	647,378
Revenue Received in Advance	12	8,497	37,800	37,800
Provision for Cyclical Maintenance	13	82,404	153,396	167,128
Finance Lease Liability	14	14,845	28,883	28,883
Funds held for Capital Works Projects	15	26,994	159,677	159,677
		455,134	1,027,134	1,040,866
Working Capital Surplus		1,097,844	823,128	896,364
Non-current Assets				
Property, Plant and Equipment	10	696,828	653,581	708,080
		696,828	653,581	708,080
Non-current Liabilities				
Provision for Cyclical Maintenance	13	89,036	87,205	29,693
Finance Lease Liability	14	11,077	14,871	14,871
		100,113	102,076	44,564
Net Assets		1,694,559	1,374,633	1,559,880
Equity		1,694,559	1,374,633	1,559,880

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

Tokomairiro 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		1,654,130	1,322,419	1,563,558
Locally Raised Funds		277,423	268,650	335,781
International Students		9,909	-	87
Goods and Services Tax (net)		24,685	-	(28,861)
Payments to Employees		(951,137)	(954,000)	(822,360)
Payments to Suppliers		(932,167)	(695,422)	(650,854)
Interest Paid		(3,354)	-	(4,451)
Interest Received		39,426	51,385	56,396
Net cash (to)/from Operating Activities		118,915	(6,968)	449,296
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		17,391	-	-
Purchase of Property Plant & Equipment		(156,450)	(80,000)	(136,899)
Purchase of Investments		(45,640)	-	(46,753)
Net cash (to) Investing Activities		(184,699)	(80,000)	(183,652)
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,886	-	-
Finance Lease Payments		(21,604)	-	(22,051)
Funds Administered on Behalf of Other Parties		(344,929)	-	292,113
Net cash (to)/from Financing Activities		(341,647)	-	270,062
Net (decrease)/increase in cash and cash equivalents		(407,431)	(86,968)	535,706
Cash and cash equivalents at the beginning of the year	7	793,485	793,485	257,779
Cash and cash equivalents at the end of the year	7	386,054	706,517	793,485

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.

Tokomairiro High School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity
Tokomairiro 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.

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

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

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

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

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

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

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

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

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

Cyclical Maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. Cash and Cash Equivalents
Cash and cash equivalents include cash on hand, bank balances and deposits held at call with banks. The carrying amount of cash and cash equivalents represent fair value.

1.7. 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.

1.8. 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.

1.9. 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	5-50 years
Furniture and Equipment	5-20 years
Information and Communication Technology	2-10 years
Motor Vehicles	5-10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.10. 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 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

1.11. 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.

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

1.13. Revenue Received in Advance
Revenue received in advance relates to fees received from 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.

1.14. 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.

1.15. 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 the 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 variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

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

1.17. 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.

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

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

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	1,252,061	952,496	1,194,775
Teachers' Salaries Grants	2,403,822	2,470,200	2,296,565
Use of Land and Buildings Grants	747,885	613,593	823,831
Ka Ora, Ka Ako - Healthy School Lunches Programme	132,364	-	265,440
Other Government Grants	416,401	369,923	381,219
	4,952,533	4,406,212	4,961,830

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations and Bequests	73,518	20,500	22,821
Fees for Extra Curricular Activities	44,174	29,000	41,315
Trading	27,033	16,900	19,219
Fundraising and Community Grants	11,131	30,000	79,035
Other Revenue	148,230	172,250	177,107
International Student Fees	9,909	-	87
	313,995	268,650	339,584
Expense			
Extra Curricular Activities Costs	66,927	38,995	49,366
Other Locally Raised Funds Expenditure	46,923	40,700	40,475
International Student - Other Expenses	4,974	-	617
	118,824	79,695	90,458
Surplus for the year Locally Raised Funds	195,171	188,955	249,126

In June and July 2025 there were two trips to Japan. Four staff and 33 students participated in a cultural and academic exchange with Yasuda Gakuen High School (sister school) including shared meals and conversations. The trip cost $142,800 and no money went through the school accounts.

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	314,464	310,650	321,941
Information and Communication Technology	-	9,000	-
Employee Benefits - Salaries	3,020,284	3,124,450	2,823,611
Staff Development	18,341	22,500	14,350
Depreciation	149,939	134,500	135,348
Other Learning Resources	46,296	45,925	49,411
	3,549,324	3,647,025	3,344,661

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	16,366	16,366	15,971
Board Fees and Expenses	9,578	10,600	9,662
Other Administration Expenses	43,824	37,485	35,605
Employee Benefits - Salaries	136,410	131,350	137,612
Insurance	25,134	24,000	21,865
Service Providers, Contractors and Consultancy	3,880	4,000	3,700
Ka Ora, Ka Ako - Healthy School Lunches Programme	132,364	-	265,440
	367,556	223,801	489,855

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Cyclical Maintenance	28,804	43,780	58,434
Heat, Light and Water	63,362	72,300	68,983
Rates	7,076	5,500	5,411
Repairs and Maintenance	51,689	39,600	45,548
Use of Land and Buildings	747,885	613,593	823,831
Employee Benefits - Salaries	155,731	168,400	166,456
Other Property Expenses	88,652	17,800	20,447
	1,143,199	960,973	1,189,110

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Bank Accounts	386,054	706,517	793,485
Cash and cash equivalents for Statement of Cash Flows	386,054	706,517	793,485

Of the $386,054 Cash and Cash Equivalents, $8,497 is subject to restrictions for the following reasons:

- $3,459 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 12.

- $5,038 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 12.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	27,050	9,723	9,723
Receivables from the Ministry of Education	8,792	27,114	27,114
Interest Receivable	15,770	14,724	14,724
Teacher Salaries Grant Receivable	229,396	228,832	228,832
	281,008	280,393	280,393
Receivables from Exchange Transactions	42,820	24,447	24,447
Receivables from Non-Exchange Transactions	238,188	255,946	255,946
	281,008	280,393	280,393

9. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Current Asset			
Short-term Bank Deposits	867,307	821,667	821,667
Total Investments	867,307	821,667	821,667

10. Property, Plant and Equipment

2025	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Land	10,000	-	-	-	-	10,000
Building Improvements	306,422	-	(32,096)	-	(12,520)	261,806
Furniture and Equipment	94,454	34,968	(155)	-	(30,700)	98,567
Information and Communication Technology	192,884	1,144	-	-	(61,596)	132,432
Motor Vehicles	48,380	-	-	-	(16,682)	31,698
Leased Assets	37,438	13,230	-	-	(25,605)	25,063
Library Resources	18,502	4,278	(90)	-	(2,836)	19,854
Work in Progress	-	117,408	-	-	-	117,408
	708,080	171,028	(32,341)	-	(149,939)	696,828

The net carrying value of furniture and equipment held under a finance lease is $25,063 (2024: $37,438)

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	$	$	$	$	$	$
Land	10,000	-	10,000	10,000	-	10,000
Building Improvements	547,553	(285,747)	261,806	588,243	(281,821)	306,422
Furniture and Equipment	656,826	(558,259)	98,567	629,111	(534,657)	94,454
Information and Communication Technology	462,944	(330,512)	132,432	477,048	(284,164)	192,884
Motor Vehicles	198,125	(166,427)	31,698	198,125	(149,745)	48,380
Leased Assets	48,657	(23,594)	25,063	122,509	(85,071)	37,438
Library Resources	95,840	(76,986)	19,854	93,018	(74,516)	18,502
Work in Progress	117,408	-	117,408	-	-	-
	2,136,353	(1,441,525)	696,828	2,118,054	(1,409,974)	708,080

11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	38,520	295,197	295,197
Accruals	16,365	41,331	41,331
Employee Entitlements - Salaries	234,767	233,889	233,889
Employee Entitlements - Leave Accrual	32,741	76,961	76,961
	322,394	647,378	647,378
Payables for Exchange Transactions	322,394	647,378	647,378
	322,394	647,378	647,378

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	3,459	24,774	24,774
Other Revenue in Advance	5,038	13,026	13,026
	8,497	37,800	37,800

10. Property, Plant and Equipment

2025	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Land	10,000	-	-	-	-	10,000
Building Improvements	306,422	-	(32,096)	-	(12,520)	261,806
Furniture and Equipment	94,454	34,968	(155)	-	(30,700)	98,567
Information and Communication Technology	192,884	1,144	-	-	(61,596)	132,432
Motor Vehicles	48,380	-	-	-	(16,682)	31,698
Leased Assets	37,438	13,230	-	-	(25,605)	25,063
Library Resources	18,502	4,278	(90)	-	(2,836)	19,854
Work in Progress	-	117,408	-	-	-	117,408
	708,080	171,028	(32,341)	-	(149,939)	696,828

The net carrying value of furniture and equipment held under a finance lease is $25,063 (2024: $37,438)

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	$	$	$	$	$	$
Land	10,000	-	10,000	10,000	-	10,000
Building Improvements	547,553	(285,747)	261,806	588,243	(281,821)	306,422
Furniture and Equipment	656,826	(558,259)	98,567	629,111	(534,657)	94,454
Information and Communication Technology	462,944	(330,512)	132,432	477,048	(284,164)	192,884
Motor Vehicles	198,125	(166,427)	31,698	198,125	(149,745)	48,380
Leased Assets	48,657	(23,594)	25,063	122,509	(85,071)	37,438
Library Resources	96,840	(76,986)	19,854	93,018	(74,516)	18,502
Work in Progress	117,408	-	117,408	-	-	-
	2,138,353	(1,441,525)	696,828	2,118,054	(1,409,974)	708,080

11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	38,520	295,197	295,197
Accruals	16,365	41,331	41,331
Employee Entitlements - Salaries	234,767	233,889	233,889
Employee Entitlements - Leave Accrual	32,741	76,961	76,961
	322,394	647,378	647,378
Payables for Exchange Transactions	322,394	647,378	647,378
	322,394	647,378	647,378

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	3,459	24,774	24,774
Other Revenue in Advance	5,038	13,026	13,026
	8,497	37,800	37,800

13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	196,821	196,821	181,216
Increase/(decrease) to the Provision During the Year	28,804	43,780	58,434
Use of the Provision During the Year	(54,185)	-	(42,829)
Provision at the End of the Year	171,440	240,601	196,821
Cyclical Maintenance - Current	82,404	153,396	167,128
Cyclical Maintenance - Non current	89,036	87,205	29,693
	171,440	240,601	196,821

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

14. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	16,569	31,433	31,433
Later than One Year	12,016	15,823	15,823
Future Finance Charges	(2,663)	(3,502)	(3,502)
	25,922	43,754	43,754
Represented by:			
Finance lease liability - Current	14,845	28,883	28,883
Finance lease liability - Non current	11,077	14,871	14,871
	25,922	43,754	43,754

15. 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 7, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
	$	$	$	$	$
Combined 5YA Projects 2023 - 237053	159,677	180,179	(319,687)	-	20,169
MOE - Aluminium Door Repair - 255362	-	6,825	-	-	6,825
E:UNC Heating Upgrade - 252905	-	23,921	(23,921)	-	-
MOE Boiler Upgrade - 236425	-	17,433	(17,433)	-	-
Totals	159,677	228,358	(361,041)	-	26,994
Represented by:					
Funds Held on Behalf of the Ministry of Education					26,994

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
	$	$	$	$	$
Combined 5YA Projects 2023 - 237053	70,885	509,433	(420,641)	-	159,677
Totals	70,885	509,433	(420,641)	-	159,677
Represented by:					
Funds Held on Behalf of the Ministry of Education					159,677

16. 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.

17. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	7,748	7,587
Leadership Team		
Remuneration	429,327	417,948
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	437,075	425,535

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has had no Finance and Property 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

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	160-170	110-120
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	2.00	4.00
110 - 120	6.00	4.00
120 - 130	3.00	2.00
130 - 140	1.00	1.00
	12.00	11.00

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

18. 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 the number of persons to whom all or part of that total was payable was as follows:

	2025 Actual	2024 Actual
Total	$ 23,232	$ -
Number of People	1	-

19. 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 of specific individuals. As such, this is expected to resolve the liability for school boards.

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $1,188,876 (2024: $354,453) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitments $
Smartgrass Turf Contract	186,128
MOE Boiler Upgrade - 236425	953,873
Combined 5YA Projects 2023 - 237053	48,875
Total	**1,188,876**

The Board receives funding from the Ministry of Education for Capital Works, except for Smartgrass Turf project which is fully funded by the Board, which is disclosed in note 15.

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

21. Financial Instruments

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Financial assets measured at amortised cost			
Cash and Cash Equivalents	386,054	706,517	793,485
Receivables	281,008	280,393	280,393
Investments - Term Deposits	867,307	821,667	821,667
Total financial assets measured at amortised cost	1,534,369	1,808,577	1,895,545
Financial liabilities measured at amortised cost			
Payables	322,394	647,378	647,378
Finance Leases	25,922	43,754	43,754
Total financial liabilities measured at amortised cost	348,316	691,132	691,132

22. Events After Balance Date

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

Aaron Higham
BDO Invercargill
136 Spey Street
INVERCARGILL

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2025

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Tokomairiro High School (the School) for the year ended 31 December 2025 for the purpose of expressing an independent opinion about whether the financial statements:

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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the financial position as at 31 December 2025; and
    - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2025. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Signed by:
18161C60A8464929

Tony Mallon 12/05/2026

Presiding Member Date

Signed by:
Vicki Wish
E0A7AB110B01A1FE

Vicki Wish 07/05/2026

Principal Date

Report on other special and contestable funding

During the 2025 academic year, Tokomairiro High School received and allocated several streams of contestable and special-purpose funding to enhance student wellbeing, literacy achievement, and sporting participation.

1. Sport NZ Grant: Tū Manawa ($8,958.25)

- Purpose: To support active play and physical engagement for junior students.
- Allocation: This funding was dedicated to resourcing lunchtime active play specifically for Year 7 and 8 students.
- Impact: Investments included the purchase of new sporting equipment and the creation of permanent, vibrant games painted onto outdoor areas to encourage spontaneous and structured play.

2. Accelerated Learning in Literacy (ALL) ($4,000.00)

- Purpose: To raise achievement levels in literacy for targeted student groups.
- Allocation**:** Funds were used to acquire specific resources designed to enhance literacy learning in Years 7 and 8. Additionally, a portion of the grant funded professional development for staff to implement high-impact literacy strategies.

3. In-Class Support (ICS) Funding ($15,200)

- Purpose: To provide targeted assistance for students with identified high-level learning needs.
- Allocation: This funding was primarily used for Teacher Aide hours, ensuring specific students received one-on-one or small-group support to access the curriculum effectively.

Kiwisport funding

Kiwisport is a government initiative designed to increase the number of school-aged children participating in organized sport.

- **Total Received:** $4,796.04 excl. GST
- **Allocation of Funds:**
    - **Sports Coordination:** Contribution toward the Sports Coordinator's wages to ensure the smooth running of various sporting codes.
    - **Expertise:** Employment of outside sports coaches to provide specialized training and skill development.
    - **Resources:** Purchase of additional sporting equipment to facilitate wider student participation in a variety of sports.