

OTAMATEA HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 21

Principal: Todd Malcolm

School Address: 120 Bickerstaff Road, Maungaturoto

School Postal Address: PO Box 64, Maungaturoto

School Phone: 09 431 8230

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Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Llewellyn Smart	Presiding Member	Elected	Sept-28
Todd Malcolm	Principal	ex Officio	
Matthew Browne	Parent Representative		Sept-28
Roger Bull	Parent Representative		Sept-28
Kyle van Harlingen	Parent Representative		Sept-28
Melanie Gallo	Parent Representative		Sept-28
Anna O'Malley	Parent Representative		Sept-28
Connor Alcock	Student Representative		Sept-25
Amy Weber	Student Representative		Sept-26
Chris Gill	Staff Representative		Sept-28

OTAMATEA HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Otamatea High School

Statement of Responsibility

For the year ended 31 December 2025

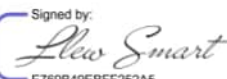
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

Llewellyn Smart
Full Name of Presiding Member

Signed by:

E769B49EBFF252A5
Signature of Presiding Member

30 June 2026
Date

Todd Malcolm
Full Name of Principal

Signed by:

6C9C4CA171699CC3
Signature of Principal

30 June 2026
Date

Otamatea 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	9,955,647	10,437,696	10,475,573
Locally Raised Funds	3	435,971	381,768	539,330
Interest		92,887	93,912	33,340
Gain on Sale of Property, Plant and Equipment		288	-	-
Total Revenue		10,484,793	10,913,376	11,048,243
Expense				
Locally Raised Funds	3	181,869	213,744	320,530
Learning Resources	4	6,978,758	7,252,189	7,303,785
Administration	5	972,592	1,446,648	1,627,412
Interest		15,805	19,956	22,464
Property	6	2,018,151	1,977,348	1,851,182
Loss on Disposal of Property, Plant and Equipment		1,245	-	2,576
Total Expense		10,168,420	10,909,885	11,127,949
Net Surplus / (Deficit) for the year		316,373	3,491	(79,706)
Total Comprehensive Revenue and Expense for the Year		316,373	3,491	(79,706)

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

Otamatea 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		1,856,258	1,856,258	1,858,982
Total comprehensive revenue and expense for the year		316,373	3,491	(79,706)
Contribution - Furniture and Equipment Grant		35,249	-	76,982
Contributions from the Ministry of Education		-	-	-
Distributions to the Ministry of Education		-	-	-
Equity at 31 December		2,207,880	1,859,749	1,856,258
Accumulated comprehensive revenue and expense		2,088,110	1,739,979	1,736,488
Reserves		119,770	119,770	119,770
Equity at 31 December		2,207,880	1,859,749	1,856,258

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.

Otamatea 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	2,013,318	1,110,974	3,144,294
Accounts Receivable	8	573,685	434,968	434,968
GST Receivable		204,955	-	-
Prepayments		62,009	66,382	66,382
Inventories	9	598	927	927
Investments	10	-	127,972	127,972
Funds Receivable for Capital Works Projects	17	57	-	827
		2,854,622	1,741,223	3,775,370
Current Liabilities				
GST Payable		-	250,530	250,530
Accounts Payable	12	1,571,158	794,328	794,328
Revenue Received in Advance	13	55,466	18,500	18,497
Provision for Cyclical Maintenance	14	115,238	78,901	78,901
Finance Lease Liability	15	82,660	101,180	101,180
Funds held in Trust	16	12,250	-	-
Funds held for Capital Works Projects	17	23,935	-	2,190,971
Funds held on behalf of School Cluster	18	211,178	-	96,715
		2,071,885	1,243,439	3,531,122
Working Capital Surplus/(Deficit)		782,737	497,784	244,248
Non-current Assets				
Property, Plant and Equipment	11	1,728,606	1,616,221	1,866,266
		1,728,606	1,616,221	1,866,266
Non-current Liabilities				
Provision for Cyclical Maintenance	14	248,134	190,998	190,998
Finance Lease Liability	15	55,329	63,258	63,258
		303,463	254,256	254,256
Net Assets		2,207,880	1,859,749	1,856,258
Equity		2,207,880	1,859,749	1,856,258

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

Otamatea 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		3,142,313	3,032,655	2,964,526
Locally Raised Funds		435,597	381,774	537,553
Hostel		-	-	-
International Students		(18,448)	-	-
Goods and Services Tax (net)		(455,485)	-	354,801
Payments to Employees		(1,689,230)	(1,019,522)	(1,939,555)
Payments to Suppliers		(1,230,403)	(2,138,342)	(1,390,566)
Interest Paid		(15,805)	(19,956)	(22,464)
Interest Received		91,553	93,912	33,958
Net cash from/(to) Operating Activities		260,092	330,521	538,253
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		647	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(66,388)	-	(195,170)
Purchase of Investments		-	-	(6,169)
Proceeds from Sale of Investments		127,972	-	-
Net cash from/(to) Investing Activities		62,231	-	(201,339)
Cash flows from Financing Activities				
Furniture and Equipment Grant		35,249	(76,982)	-
Contributions from Ministry of Education		-	-	-
Distributions to Ministry of Education		-	-	-
Finance Lease Payments		(106,295)	-	(127,497)
Loans Received		-	-	-
Repayment of Borrowings		-	-	-
Funds Administered on Behalf of Other Parties		(1,382,253)	(2,286,859)	1,872,084
Net cash from/(to) Financing Activities		(1,453,299)	(2,363,841)	1,744,587
Net increase/(decrease) in cash and cash equivalents		(1,130,976)	(2,033,320)	2,081,501
Cash and cash equivalents at the beginning of the year	7	3,144,294	3,144,294	1,062,793
Cash and cash equivalents at the end of the year	7	2,013,318	1,110,974	3,144,294

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.

Otamatea High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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



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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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



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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings	40 years
Furniture and Equipment	3–40 years
Information and Communication Technology	2–5 years
Motor Vehicles	5–10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

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



s) Financial Instruments

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

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

u) 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.

v) Budget Figures

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

w) 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	2,919,917	2,745,506	2,749,190
Teachers' Salaries Grants	5,150,772	5,309,556	5,199,189
Use of Land and Buildings Grants	1,321,117	1,365,996	1,366,041
Ka Ora, Ka Ako - Healthy School Lunches Programme	328,391	806,470	949,472
Other Government Grants	235,450	210,168	211,681
	<u>9,955,647</u>	<u>10,437,696</u>	<u>10,475,573</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	12,014	-	39,479
Fees for Extra Curricular Activities	349,351	308,796	352,808
Trading	405	456	126
Other Revenue	74,201	72,516	146,917
	<u>435,971</u>	<u>381,768</u>	<u>539,330</u>
Expense			
Extra Curricular Activities Costs	174,695	211,416	203,041
Trading	329	456	196
Other Locally Raised Funds Expenditure	50	-	116,985
International Student - Other Expenses	6,795	1,872	308
	<u>181,869</u>	<u>213,744</u>	<u>320,530</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>254,102</u>	<u>168,024</u>	<u>218,800</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	439,090	545,100	536,260
Information and Communication Technology	46,027	47,328	45,609
Employee Benefits - Salaries	6,169,416	6,366,444	6,378,810
Staff Development	19,600	25,728	34,025
Depreciation	294,181	250,045	293,299
Other Learning Resources	10,444	17,544	15,782
	<u>6,978,758</u>	<u>7,252,189</u>	<u>7,303,785</u>

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5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	14,086	9,612	13,549
Board Fees and Expenses	18,910	23,676	25,193
Operating Leases	9,965	9,012	8,288
Other Administration Expenses	145,097	142,584	147,094
Employee Benefits - Salaries	410,432	411,792	442,978
Insurance	36,384	35,340	33,082
Service Providers, Contractors and Consultancy	9,327	8,184	7,756
Ka Ora, Ka Ako - Healthy School Lunches Programme	328,391	806,448	949,472
	<u>972,592</u>	<u>1,446,648</u>	<u>1,627,412</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	34,654	40,788	40,231
Cyclical Maintenance	101,155	51,456	(12,201)
Heat, Light and Water	81,553	47,088	37,057
Rates	22,180	24,960	23,482
Repairs and Maintenance	93,879	76,116	47,414
Use of Land and Buildings	1,321,117	1,365,996	1,366,041
Employee Benefits - Salaries	347,491	357,312	337,420
Other Property Expenses	16,122	13,632	11,738
	<u>2,018,151</u>	<u>1,977,348</u>	<u>1,851,182</u>

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

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ASSURANCE 

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	613,318	1,110,974	3,144,294
Short-term Bank Deposits	1,400,000	-	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>2,013,318</u>	<u>1,110,974</u>	<u>3,144,294</u>

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

Of the \$2,013,318 Cash and Cash Equivalents \$904,955 is subject to restrictions for the following reasons:

- \$18,448 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.
- \$663,079 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17.
- \$211,178 is held by the school on behalf of Otamatea Transport Network. See note 18 for details of the revenue and expenditure of the cluster.
- \$12,250 of Homestay Fees relating to the 2026 school year have been collected by the school. This is included in Funds held in Trust in note 16.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	45,081	10,004	4,222
Receivables from the Ministry of Education	20,867	-	5,782
Interest Receivable	2,233	899	899
Teacher Salaries Grant Receivable	505,504	424,065	424,065
	<u>573,685</u>	<u>434,968</u>	<u>434,968</u>
Receivables from Exchange Transactions	47,314	10,903	5,121
Receivables from Non-Exchange Transactions	526,371	424,065	429,847
	<u>573,685</u>	<u>434,968</u>	<u>434,968</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	598	927	927
	<u>598</u>	<u>927</u>	<u>927</u>



10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	-	127,972	127,972
Total Investments	-	127,972	127,972

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Land	116,200	-	-	-	-	116,200
Buildings	818,524	-	-	-	(35,753)	782,771
Furniture and Equipment	553,884	40,463	-	-	(76,782)	517,565
Information and Communication Technology	203,347	21,058	(1,016)	-	(59,363)	164,026
Motor Vehicles	6,038	-	-	-	(1,351)	4,687
Leased Assets	158,945	102,582	(10,845)	-	(119,231)	131,451
Library Resources	9,328	4,867	(588)	-	(1,701)	11,906
	1,866,266	168,970	(12,449)	-	(294,181)	1,728,606

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

The net carrying value of furniture and equipment held under a finance lease is \$131,451 (2024: \$158,945).

Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Land	116,200	-	116,200	116,200	-	116,200
Buildings	1,430,121	(647,350)	782,771	1,430,121	(611,597)	818,524
Furniture and Equipment	1,596,541	(1,078,976)	517,565	1,556,710	(1,002,826)	553,884
Information and Communication Technology	608,283	(444,257)	164,026	606,051	(402,704)	203,347
Motor Vehicles	78,938	(74,251)	4,687	78,938	(72,900)	6,038
Leased Assets	690,451	(559,000)	131,451	598,714	(439,769)	158,945
Library Resources	19,417	(7,511)	11,906	15,528	(6,200)	9,328
	4,539,951	(2,811,345)	1,728,606	4,402,262	(2,535,996)	1,866,266

BDO Northland
ASSURANCE 

12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	982,012	282,450	282,450
Accruals	17,071	13,548	13,548
Banking Staffing Overuse	-	13,593	13,593
Employee Entitlements - Salaries	544,766	429,093	429,093
Employee Entitlements - Leave Accrual	27,308	55,644	55,644
	<u>1,571,157</u>	<u>794,328</u>	<u>794,328</u>
Payables for Exchange Transactions	1,571,157	794,328	794,328
	<u>1,571,157</u>	<u>794,328</u>	<u>794,328</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	23,146	-	-
International Student Fees in Advance	18,448	-	-
Other revenue in Advance	13,872	18,500	18,496
	<u>55,466</u>	<u>18,500</u>	<u>18,496</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	269,899	282,100	282,100
Increase/(decrease) to the Provision During the Year	101,155	(12,201)	(12,201)
Use of the Provision During the Year	(7,682)	-	-
Provision at the End of the Year	<u>363,372</u>	<u>269,899</u>	<u>269,899</u>
Cyclical Maintenance - Current	115,238	78,901	78,901
Cyclical Maintenance - Non current	248,134	190,998	190,998
	<u>363,372</u>	<u>269,899</u>	<u>269,899</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.

BDO Northland
ASSURANCE 

15. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	91,766	111,773	111,773
Later than One Year	59,601	66,720	66,720
Future Finance Charges	(13,378)	(14,055)	(14,055)
	<u>137,989</u>	<u>164,438</u>	<u>164,438</u>
Represented by			
Finance lease liability - Current	82,660	101,180	101,180
Finance lease liability - Non current	55,329	63,258	63,258
	<u>137,989</u>	<u>164,438</u>	<u>164,438</u>

16. Funds held in Trust

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	12,250	-	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>12,250</u>	<u>-</u>	<u>-</u>

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

BDO Northland
ASSURANCE 

17. 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 \$
MOE H Block Redevelopment	2,049,430	-	(2,025,495)	-	23,935
MOE Fire Alarm & Bell System Upgrade	5,770	-	(5,827)	-	(57)
MOE Temporary Teaching Spaces	135,771	18,145	(153,916)	-	-
MOE G Block/K Block Remediation	(827)	5,940	(5,113)	-	-
Totals	2,190,144	24,085	(2,190,351)	-	23,878

Represented by:

Funds Held on Behalf of the Ministry of Education	23,935
Funds Receivable from the Ministry of Education	(57)

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
MOE H Block Redevelopment	(1,078)	2,147,503	(96,995)	-	2,049,430
MOE Fire Alarm & Bell System Upgrade	14,180	-	(8,410)	-	5,770
MOE Cyclone Remediation	85,878	-	(85,878)	-	-
MOE Temporary Teaching Spaces	1,894	144,868	(10,991)	-	135,771
MOE CCTV Cameras	-	49,938	(49,938)	-	-
MOE E Block Remediation	-	57,300	(57,300)	-	-
MOE G Block/K Block Remediation	-	5,987	(6,814)	-	(827)
Totals	100,874	2,405,596	(316,326)	-	2,190,144

Represented by:

Funds Held on Behalf of the Ministry of Education	2,190,971
Funds Receivable from the Ministry of Education	(827)

BDO Northland
ASSURANCE 

18. Funds Held on Behalf of Cluster / Transport Network

Otamatea High School is the lead school funded by the Ministry of Education to provide x services to its cluster of schools.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	96,715	-	314,528
Funds Received from MOE	1,668,675	-	1,606,127
Other Funds Received	90,756	-	21,918
Total funds received	1,856,146	-	1,942,573
Funds Spent on Behalf of the Cluster	1,644,968	-	1,705,858
Funds remaining	211,178	-	236,715
Distribution of Funds			
Kaiwaka School	-	-	27,060
Maungaturoto School	-	-	20,288
Paparoa School	-	-	17,386
Otamatea High School	-	-	75,266
Funds Held at Year End	211,178	-	96,715

19. Related Party Transactions

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

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

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ASSURANCE BDO

20. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,975	1,955
<i>Leadership Team</i>		
Remuneration	1,529,497	1,430,886
Full-time equivalent members	11.80	11.00
Total key management personnel remuneration	1,533,472	1,432,841

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has a Finance Committee that meet monthly. 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	190 - 200	110 - 120
Benefits and Other Emoluments	5 - 10	1 - 5

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	8.00	2.00
110 - 120	11.00	13.00
120 - 130	7.00	4.00
130 - 140	2.00	3.00
	28.00	22.00

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



21. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	-	\$10,000
Number of People	-	1

22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$663,860 (2024:\$2,620,260) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
MOE H Block Redevelopment	483,617
MOE Fire Alarm & Bell System Upgrade	180,243
Total	663,860

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

BDO Northland
ASSURANCE 

(b) Operating Commitments

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

(a) operating lease with EFTPOS NZ Ltd for rental of EFTPOS machines;

	2025 Actual \$	2024 Actual \$
No later than One Year	1,620	580
Later than One Year and No Later than Five Years	2,700	-
	<u>4,320</u>	<u>580</u>

The total lease payments incurred during the period were \$1,700.

(b) operating lease with FujiFilm Business NZ for the rental of printers / photocopiers;

	2025 Actual \$	2024 Actual \$
No later than One Year	18,763	3,988
Later than One Year and No Later than Five Years	10,945	43,870
	<u>29,709</u>	<u>47,858</u>

The total lease payments incurred during the period were 15,953 (2024: \$16,411).

(c) operating lease with Orix NZ Ltd for the rental of a van;

	2025 Actual \$	2024 Actual \$
No later than One Year	5,436	9,041
Later than One Year and No Later than Five Years	-	1,507
	<u>5,436</u>	<u>10,548</u>

The total lease payments incurred during the period were \$9,965 (2024: \$8,288).

BDO Northland
ASSURANCE 

24. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	2,013,318	1,110,974	3,144,294
Receivables	573,685	434,968	434,968
Investments - Term Deposits	-	127,972	127,972
Total financial assets measured at amortised cost	<u>2,587,003</u>	<u>1,673,914</u>	<u>3,707,234</u>

Financial liabilities measured at amortised cost

Payables	1,571,157	794,328	794,328
Borrowings - Loans	-	-	-
Finance Leases	137,989	164,438	164,438
Total financial liabilities measured at amortised cost	<u>1,709,146</u>	<u>958,766</u>	<u>958,766</u>

25. Events After Balance Date

In 2026, the Board signed an agreement with Carus Painting Contract(the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings from 2026 along with regular maintenance. The contract totalled \$375,502 excl GST. No other significant events have been noted.

26. Breach of statutory deadline

The Board of Trustees did not meet the statutory deadline requiring draft financial statements to be provided to the auditors by 31 March 2026. The draft financial statements were provided on 30 April 2026. As a result of this delay, the statutory deadline for signing the audit report (31 May 2026) has not been met.





Kiwisport Funding Report 2025

The Kiwisport grant is received each year through the operations grant entitlement. The school uses this funding to help employ a Sports Coordinator. For 2025 the hours of work for the Sport Coordinator was 30 hours, and a Sport Coordinator assistant at 30 hours per week, term time only. The Sport Coordinator's role is to ensure that students have good access to sporting opportunities. Funding organisations are applied for, such as the Rural Travel Fund and various local charities to support sport at the school. The Sport Coordinator submits a report to Sport Northland on an annual basis".

Todd Malcolm
Principal
Otamatea High School

Otamatea High School

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Health and safety policies are regularly reviewed and updated as necessary. Risk assessments - identifying and assessing potential risks to the health and safety of staff and students and taking appropriate steps to mitigate these risks. Providing safe facilities - providing support for staff such as first aid training, emergency response procedures, and managing student behaviour. EAP services - providing support for students including access to counselling services and health promotion activities.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Our Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. This includes recruitment, training, promotion, performance management and career development.
How do you practise impartial selection of suitably qualified persons for appointment?	We follow a fair and transparent recruitment process and use objective criteria to assess candidates' suitability for the job. All forms of bias are avoided.
How are you recognising, - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service?	We have a range of policies and practices that promote inclusion and cultural responsiveness. We have partnerships with the Otamatea Marae and Te Uri o Hau.
How have you enhanced the abilities of individual employees?	We do this by providing opportunities for professional development and growth, and by providing opportunities for leadership development.
How are you recognising the employment requirements of women?	We have policies and practices that promote gender equality and create a supportive work environment. We promote work-life balance and provide support for parental leave.

How are you recognising the employment requirements of persons with disabilities?	We have policies and practices that promote accessibility, inclusion, and support.
---	--

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?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	





Otamatea High School

Te Kura Tuarua o Otamatea

Analysis of Variance
2026 for the 2025
academic year

Otamatea High School, 021

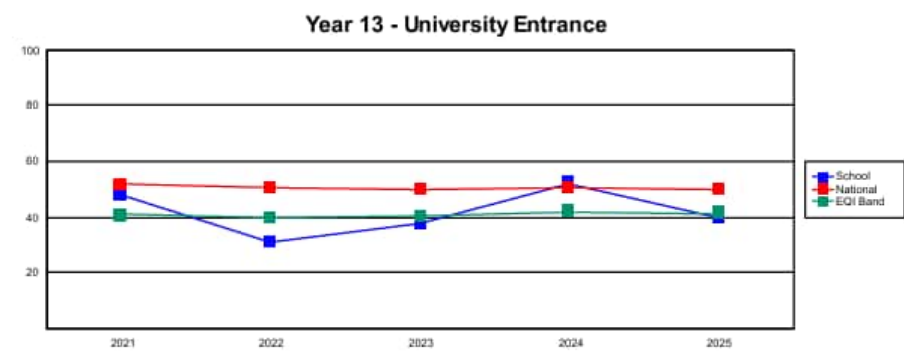
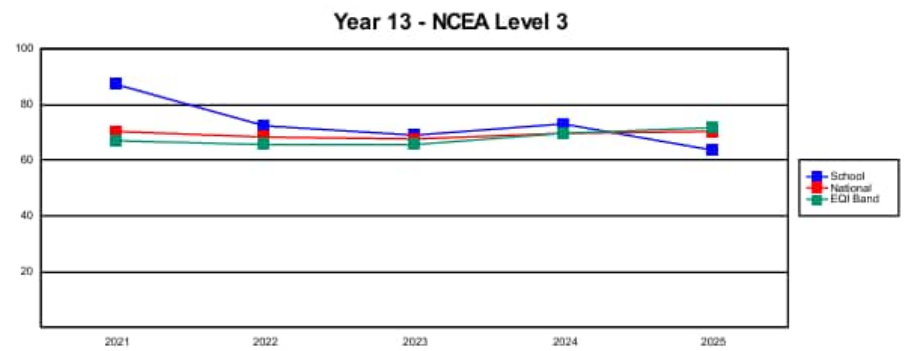
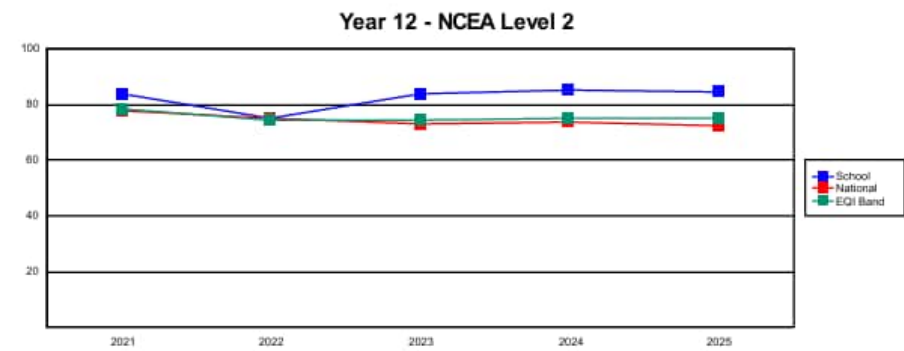
NCEA provisional results: More accurate data will be available by April once all the late submissions and appeals have been completed.

Achievement in NCEA and UE: Otamatea High School

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PR2 - Enrolment Based Cumulative Overall Results

Otamatea High School							National			Above Average Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	31 / 37	83.8	40 / 46	87.0	22 / 46	47.8	77.9	70.5	51.9	78.2	67.0	40.8
2022	30 / 40	75.0	21 / 29	72.4	9 / 29	31.0	74.9	68.2	50.3	74.4	65.4	39.9
2023	67 / 80	83.8	20 / 29	69.0	11 / 29	37.9	73.2	67.7	49.7	74.3	65.3	40.5
2024	70 / 82	85.4	32 / 44	72.7	23 / 44	52.3	73.6	69.4	50.6	75.1	69.8	42.2
2025	72 / 85	84.7	37 / 58	63.8	23 / 58	39.7	72.7	70.4	49.9	75.0	71.7	41.5



Achievement in NCEA and UE: Otamatea High School

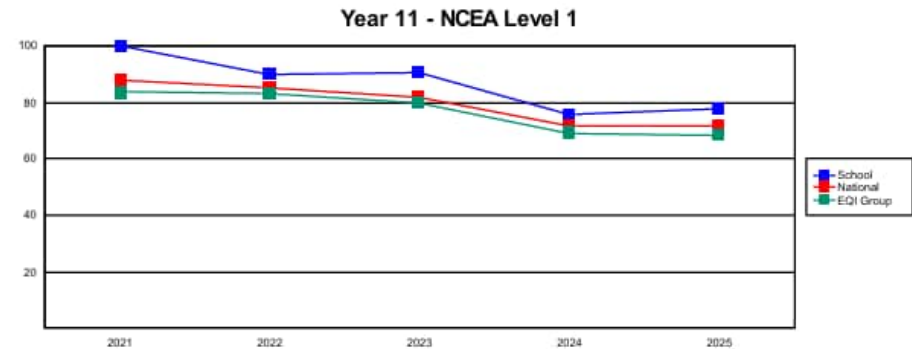
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PR1 - Participation Based Cumulative Overall Results

Academic Year	Otamatea High School			National		
	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participate	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participate
2021	100.0	44	44	87.9	43,071	49,003
2022	89.8	79	88	85.3	42,337	49,609
2023	90.4	85	94	81.9	42,371	51,733
2024	75.8	72	95	71.5	32,218	45,069
2025	77.8	84	108	72.1	33,021	45,814

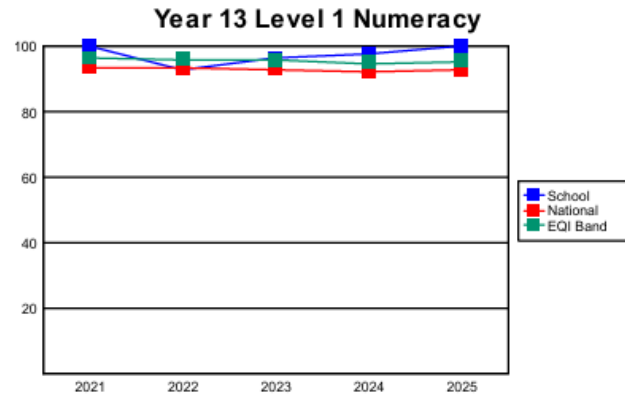
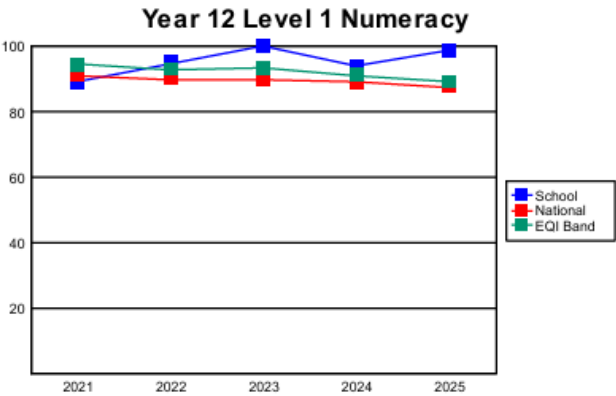
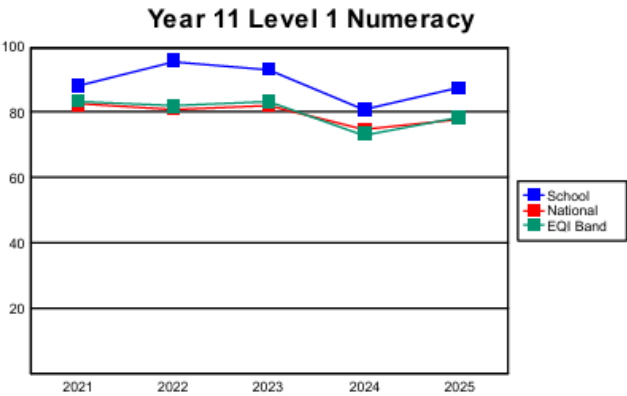
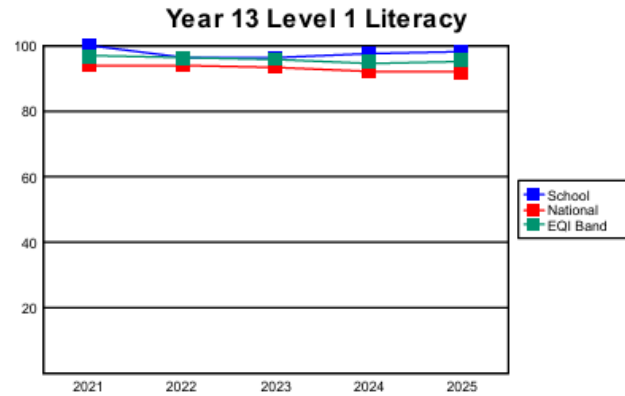
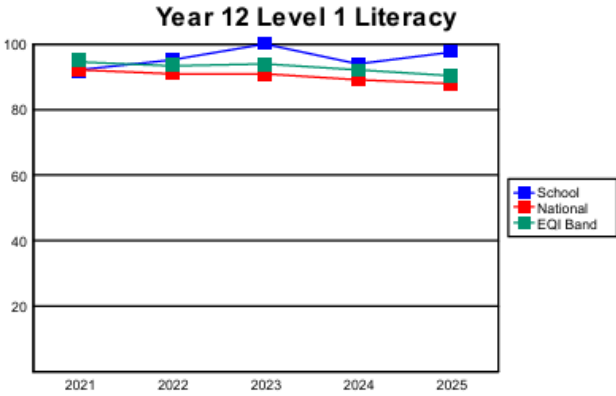
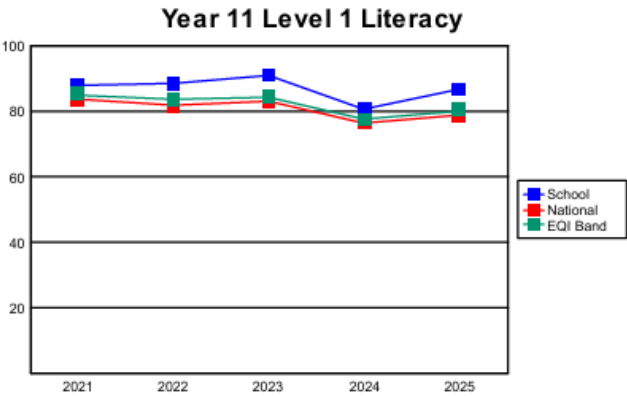
Above Average Socioeconomic Barriers
(School Equity Index Band)

Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated
83.6	6,302	7,536
83.2	6,328	7,604
79.8	6,655	8,341
69.4	6,768	9,749
68.6	6,383	9,305



Our provisional results indicate that in 2025 Otamatea High School’s year 11 ans 12 cohorts track markedly above the national results and those of our equity band. However, our University Entrance and Level 3 results have dropped below this.

Our literacy and numeracy results have noticeably improved from 2024 to 2025 and are clearly above the national results and those of our equity band.



Strategic Goal 1

Focus on Teacher Practice to increase the quality of teaching and learning (impacting student outcomes)

Annual Targets

NCEA level 1 pass rate = 90%

NCEA level 2 pass rate = 90%

NCEA level 3 pass rate = 75%

UE pass rate of 90% of eligible students at start of Y13

CAA pass rate by End of year 10- 70%

CAA Pass rate by End of year 11- 90%

2025 provisional data (these percentages will increase a little in March)

Annual Targets

NCEA level 1 pass rate = 78%

NCEA level 2 pass rate = 85%

NCEA level 3 pass rate = 64%

UE pass rate from eligible students at start of Y13 - 61%

Literacy pass rate by end of year 10 - **43%**, **Numeracy** pass rate by end of year 10 - **45%**, Year 10 students with **both** - **34%**

Literacy Pass rate by end of year 11 - **87%**, **Numeracy** Pass rate by end of year 11 - **88%**, Year 11 students with **both** - **85%**

What do we expect to see by the end of the year?

Documented lesson by lesson planning updated for all Y7-10 courses.

Redevelopment of our programmes in years 9 and 10 to better prepare students for the updated L1 NCEA.

Adjustment and embedding of the new NCEA standards.

Implementation of the NZ curriculum refresh as it becomes available.

Outcomes (what happened?)	Reasons for variance	Evaluation
All departments have documented lesson by lesson planning updated for Y7-10 courses There are a few units being updated (as is normal)	N/A	
Y9 learning programmes were adjusted to ensure that units were aligned with the new Level 1 and better preparing students for this. Literacy and numeracy activities were increases across subjects schoolwide.	N/A	With the curriculum refresh set to drastically change the expectations for Y7-10, programmes of learning will need to be changed once again, as the refreshed curriculum comes into effect.
There were many changes made to the new L1 standards and assessment guidelines after 2024. Our staff adjusted unit plans, assessments and marking schedules accordingly and implemented these.	N/A	L2-3 changes were further pushed back, with the current government announcing that there would be wholesale changes to the qualification system.
Y7-8 Syndicate have implemented the structured literacy approach in English and the Oxford tool for Mathematics. These were the changes that came in with the curriculum refresh.	Only some Year 7-8 curriculum areas had the curriculum refresh ready to use in 2025. Other areas are still undergoing changes.	We implemented everything that was expected by the MOE. Further roll out is occurring in 2026 with Y9-10 Maths and English. Most other curriculum areas still have not had their refreshed curriculum confirmed.

Strategic Goal 2 Our students will learn in a safe, inclusive environment where effective hauora (physical, mental, social and spiritual wellbeing) is promoted.

Annual Target

Overall regular school attendance rate to increase from 35% to 50 in 2025

At least 90% of year 11s return to school in year 12

At least 80% of year 12s return to school in year 13

A reduction in the number of major incidents related to poor behaviour comparative to 2024

What do we expect to see by the end of the year?

Reduction in the number of major incidents and an improvement in student behaviour

Increase in the number of students meeting the attendance target of 90% or above

Retention of senior students

Actions (what did we do?)	Outcomes (what happened?)	Reasons for variance	Evaluation
Track and monitored students of concern closely Utilising pastoral data to identify and support students of concern	Significant reduction in major incidents 2024 3908 2025 1818 A 54 % reduction	Improved pastoral systems including early intervention strategies	Year Level Deans have proven to be highly effective in supporting and monitoring student behaviour. The Pastoral Support Manager role needs further development to ensure accurate and timely data is available to the pastoral team.
	81 % of year 11 students have returned as year 12 students in 2026 78% of year 12 students have returned as year 13 students in 2026	80% of the students that did not return enrolled in other schools for a range of different reasons.	The reasons that students leave Otamatea and enrol in other schools are varied. Accurate leaving data will be collected in future to identify if common reasons for students leaving
Regular evaluation and follow up with students who below the expected level	Students meeting 90% or above target 44% Students with attendance 80% or above 78%	Te Uri o Hau attendance and truancy service remain largely ineffective in	Twice termly attendance emails currently being created to provide information to parents

Successful applied for MOE funding for in school attendance support for 2026		providing attendance follow support. General apathy in the community regarding attendance. Attendance data has remained stable over the last 4 years	
Expand KIVA to Year 9s.	All Y8 and Y9 students received Kiva lessons every fortnight.	N/A	In 2025 full implementation of the KiVa plan for all Y8 and Y9 students throughout the year.
Develop H2 into a new food technology classroom.	Completed in term 1 2026	Delayed by MOE	Two commercial kitchens are in use in 2026
Expand our Alternative Education Programme to year 7 and 8s.	Pilot program was designed and implemented in 2025.	N/A	Program was designed to enhance engagement and develop connections with students, who may be having difficulties in mainstream classes.

Strategic Goal 3 Focus on removing barriers to learning to achieve equitable outcomes for all			
Annual Target Equitable student achievement outcomes for Māori and Pasifika students.			
What do we expect to see by the end of the year? Successful implementation of mātauranga Māori. Equitable NCEA pass rates, attendance and retention rates for Māori students. Investment in teacher professional development in te reo and tikanga Māori. Māori representation in the leadership of the school (including teachers)			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for variance	Evaluation
Invest in teacher professional development in te reo and tikanga Māori.	Termly PLD sessions for all teachers Offer of EP for Te Reo to all teacher who want it. Free Monday night Te Reo classes held at school- 5.30pm-7pm The WAKA CRRP (culturally responsive relational pedagogy) framework was developed	N/A	Positive teacher engagement throughout the year.
Māori representation in the leadership of the school (including teachers)	Postponed until appropriate staffing	School has struggled to find a replacement Te reo maori teacher	Increase our effort to attract a full time Te Reo teacher using all our contacts and look at incentives and remuneration.
Continue our Mana Ake and TKO programmes	Mana ake continued with our Y7 & 8 students (tier 2 - targeted groups within the cohort) TKO mindshift programme continued with a focus primarily on boys in Y9 & 10 who required extra support in growing their mindset, with a focus on healthy living.	N/A	Mana ake - High level of engagement with Junior students. Students focused on the importance of healthy relationships for mental, emotional, physical, and relational well-being, as well as on how to build and maintain positive relationships by learning social skills to navigate various contexts. TKO - High level of engagement



Otamatea High School

Student Achievement and Progress Summary Report

For the 2025 academic
year

Kia mataara ki te ao - Ready for the World



Otamatea High School

Student Achievement Report 2025

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Student Achievement in the Junior School

The following data represents students' end of year achievement as assessed against curriculum levels. For Year 9-10 classes we use Developing, Achieved, Merit, Excellence assessment system to lead more seamlessly into NCEA. However, teachers have produced a curriculum level OTJ for each student based on the level at which they were achieving.

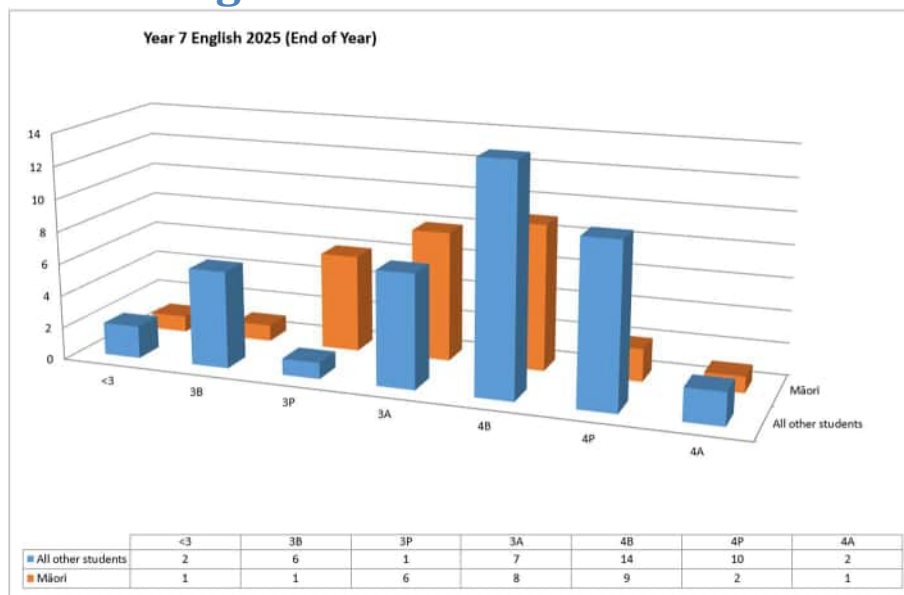
Although the data has been collected for all option subjects, only the core subjects of English, Mathematics, Science, Social Science and Health & Physical Education are documented in this report.

The following diagram shows how curriculum levels typically relate to years at school. Many students do not fit this pattern, however, including gifted students, students with special learning needs, those who come from non-English-speaking backgrounds and those who are taking a subject for the first time (e.g. students learning a new language).



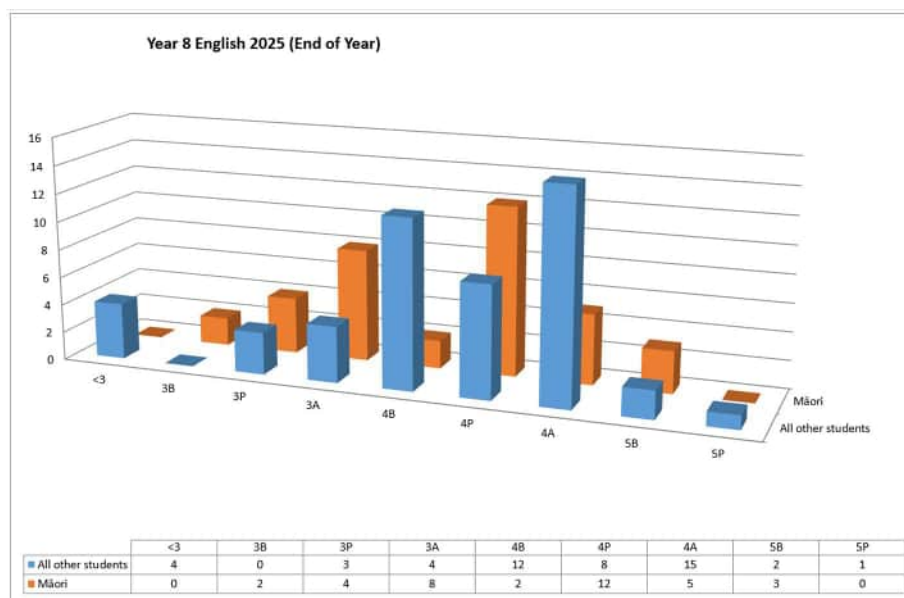
English

Year 7 English



- Overall, 54% of the Year 7 students achieved at or above the expected level of 4B of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 72% and 35% respectively, with 43% of Māori students achieving at or above the expected level.

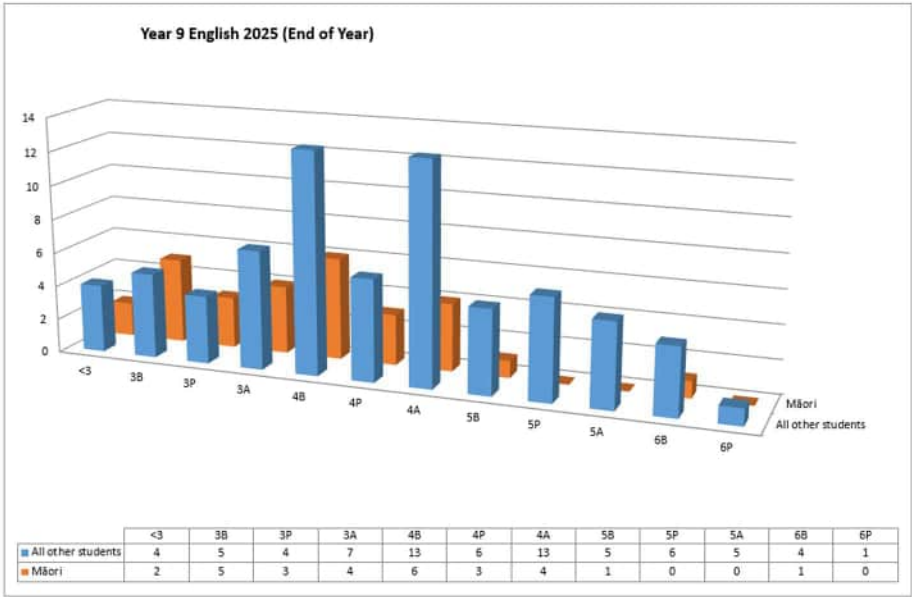
Year 8 English



- Overall, 54% of the Year 8 students achieved at or above the expected level of 4P of the curriculum or above by the end of 2025. The achievement

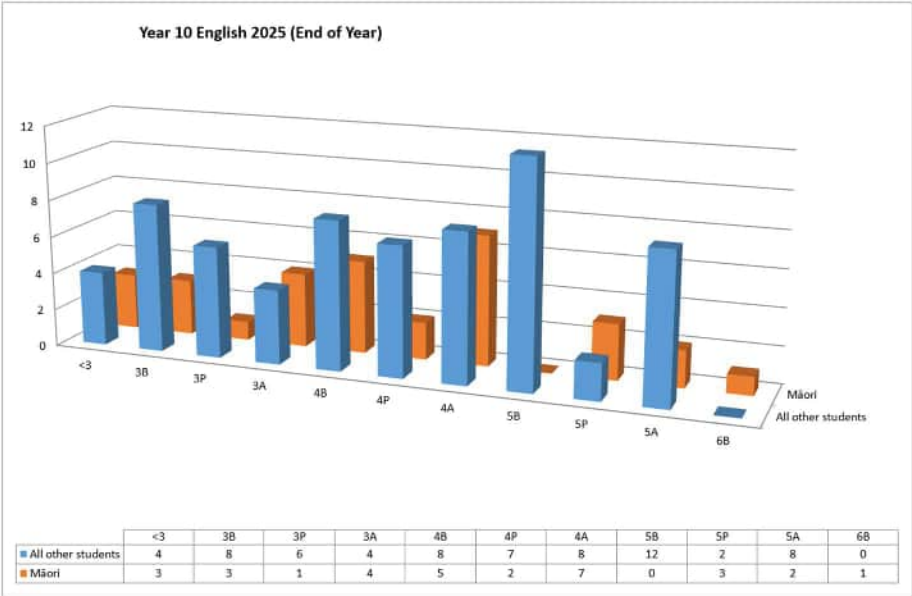
percentages for girls and boys were 75% and 39% respectively, with 56% of Māori students achieving at or above the expected level.

Year 9 English



- Overall, 23% of the Year 9 students achieved at or above the expected level of 5B of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 32% and 16% respectively, with 7% of Māori students achieving at or above the expected level.

Year 10 English

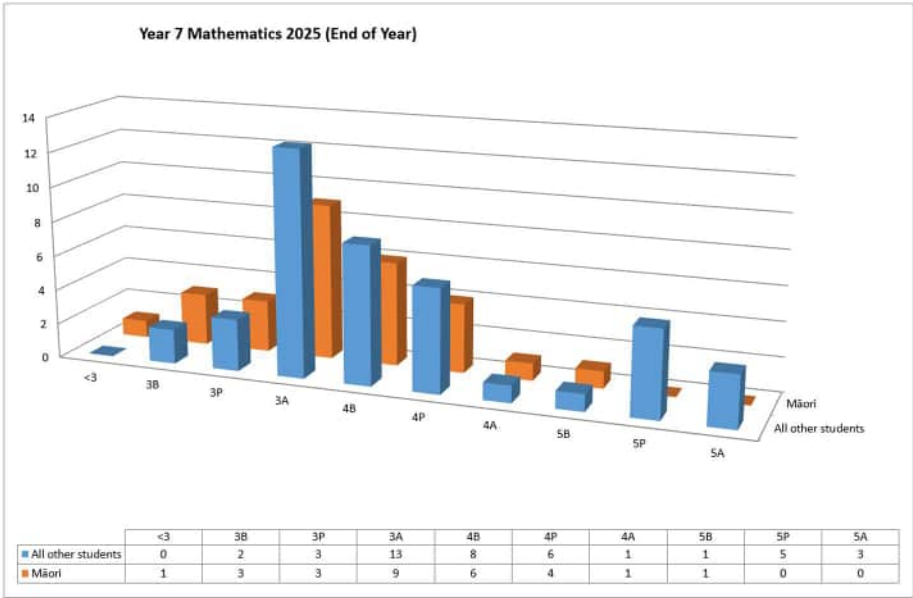


- Overall, 16% of the Year 10 students achieved at or above the expected level of 5P of the curriculum or above by the end of 2025. The achievement

percentages for girls and boys were 32% and 5% respectively, with 19% of Māori students achieving at or above the expected level.

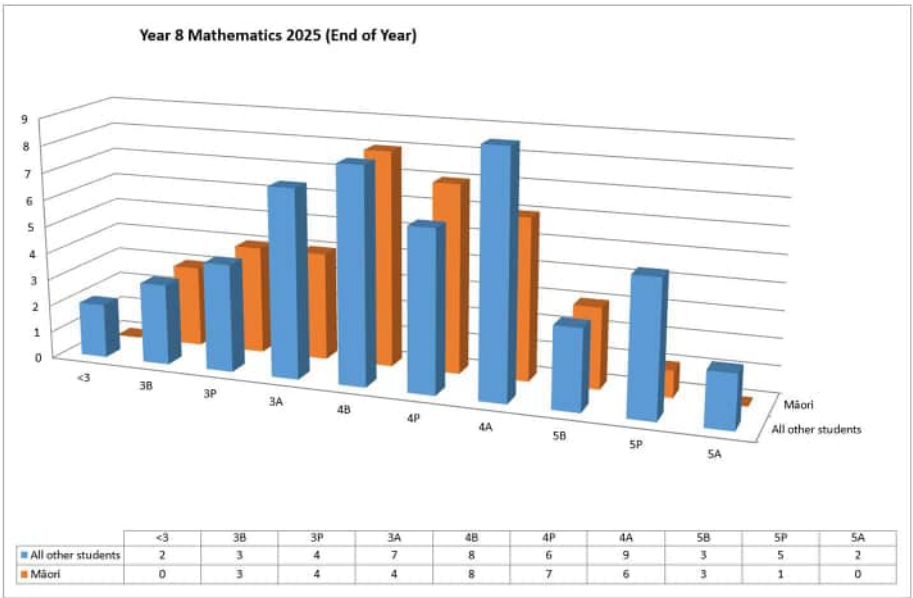
Mathematics

Year 7 Mathematics



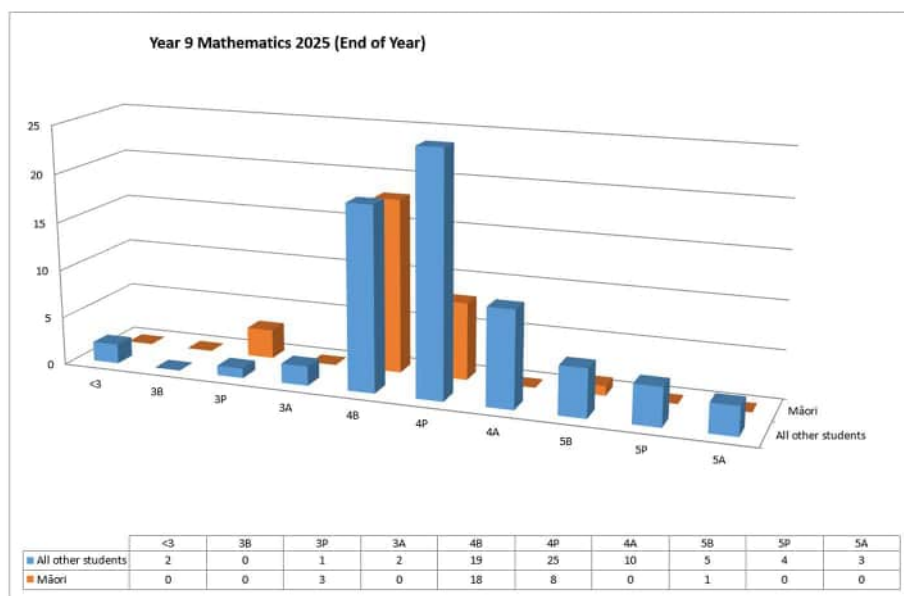
- Overall, 51% of the Year 7 students achieved at or above the expected level of 4B of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 53% and 50% respectively, with 43% of Māori students achieving at or above the expected level.

Year 8 Mathematics



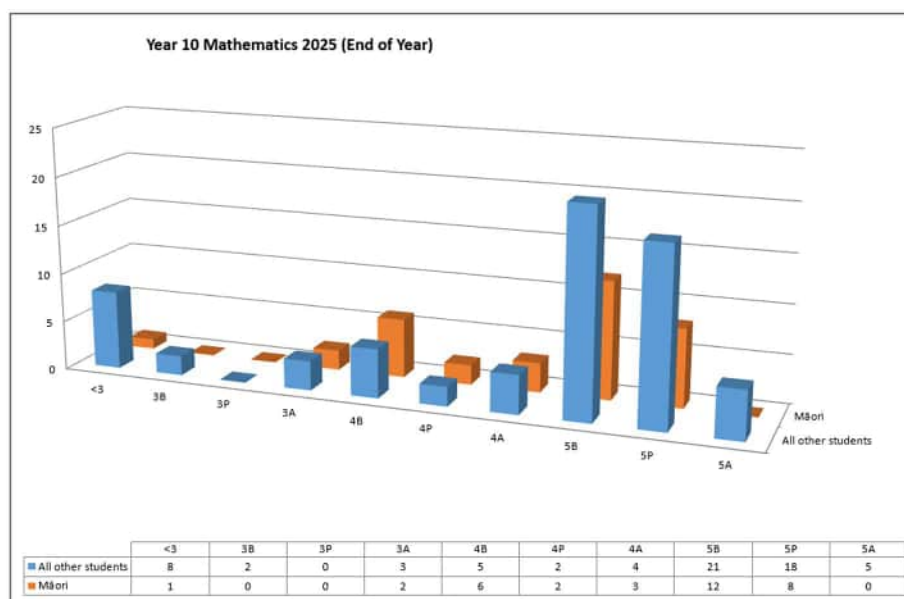
- Overall, 49% of the Year 8 students achieved at or above the expected level of 4P or above by the end of 2025. The achievement percentages for girls and boys were 67% and 37% respectively, with 47% of Māori students in Year 8 achieving at or above the expected level.

Year 9 Mathematics



- Overall, 13% of the Year 9 students achieved at or above the expected level of 5B of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 14% and 12% respectively, with 3% of Māori students achieving at or above the expected level.

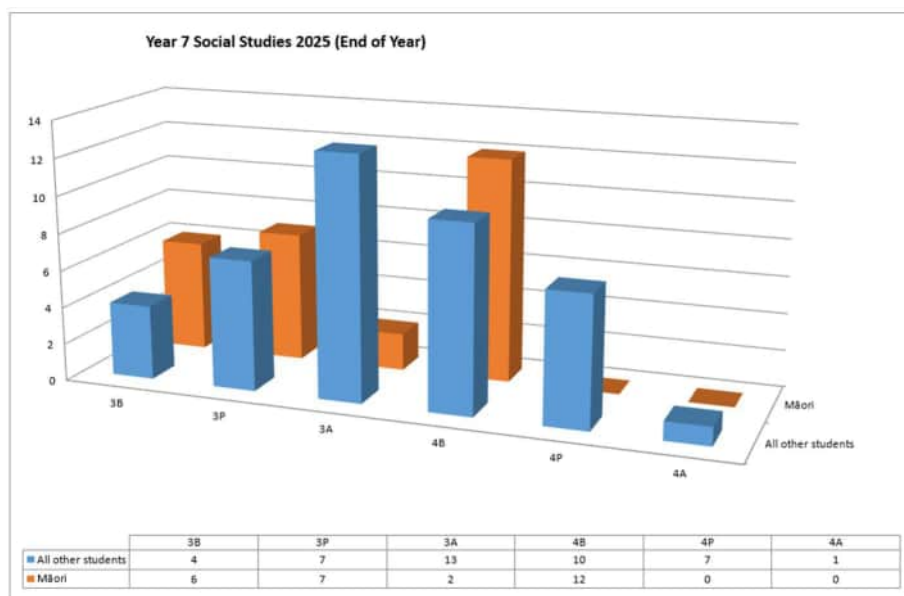
Year 10 Mathematics



- Overall, 30% of the Year 10 students achieved at or above the expected level of 5P of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 44% and 20% respectively, with 24% of Māori students achieving at or above the expected level.

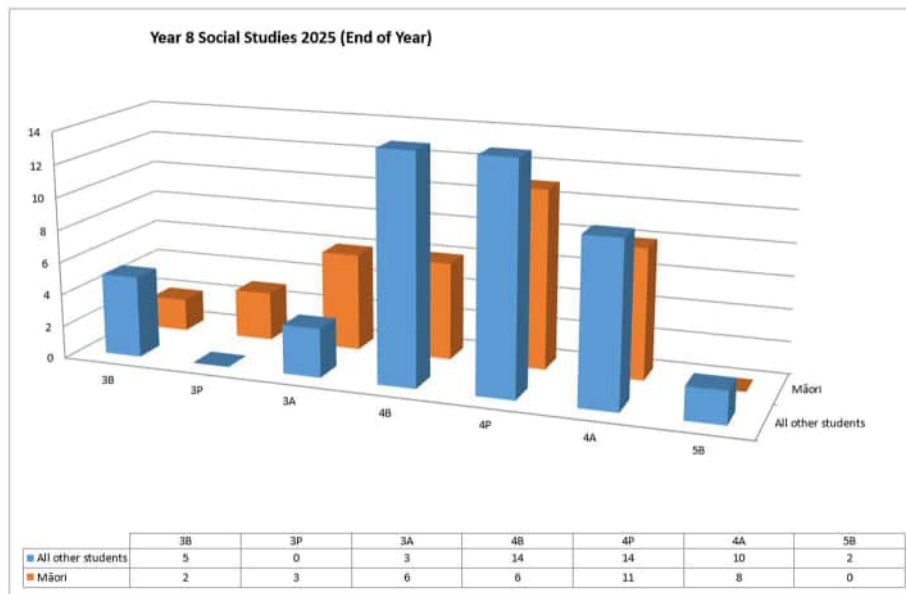
Social Science

Year 7 Social Studies



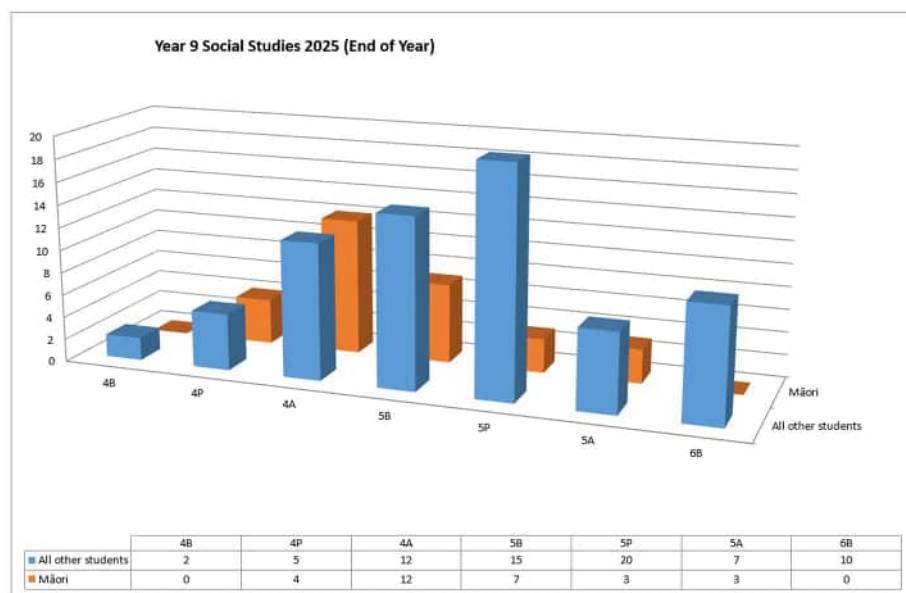
- Overall, 43% of the Year 7 students achieved at or above the expected level of 4B of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 56% and 30% respectively, with 44% of Māori students achieving at or above the expected level.

Year 8 Social Studies



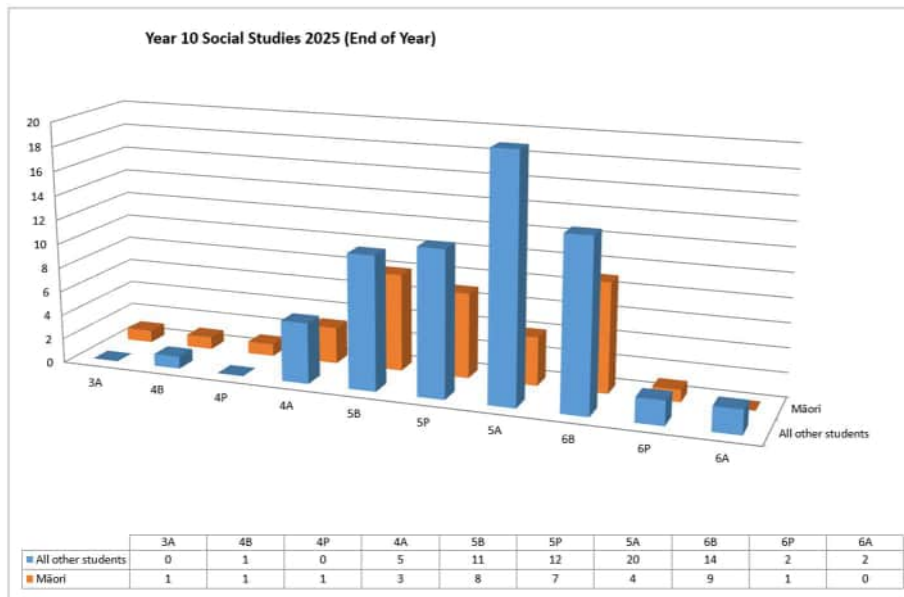
- Overall, 54% of the Year 8 students achieved at or above the expected level of 4P of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 81% and 33% respectively, with 53% of Māori students achieving at or above the expected level.

Year 9 Social Studies



- Overall, 65% of the Year 9 students achieved at or above the expected level of 5B of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 74% and 58% respectively, with 45% of Māori students achieving at or above the expected level.

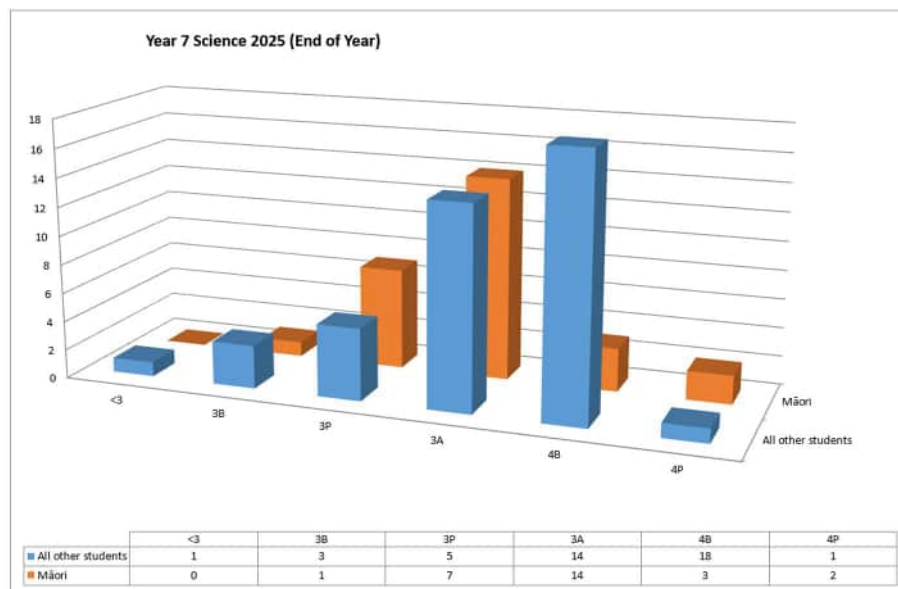
Year 10 Social Studies



- Overall, 70% of the Year 10 students achieved at or above the expected level of 5P of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 79% and 63% respectively, with 60% of Māori students achieving at or above the expected level.

Science

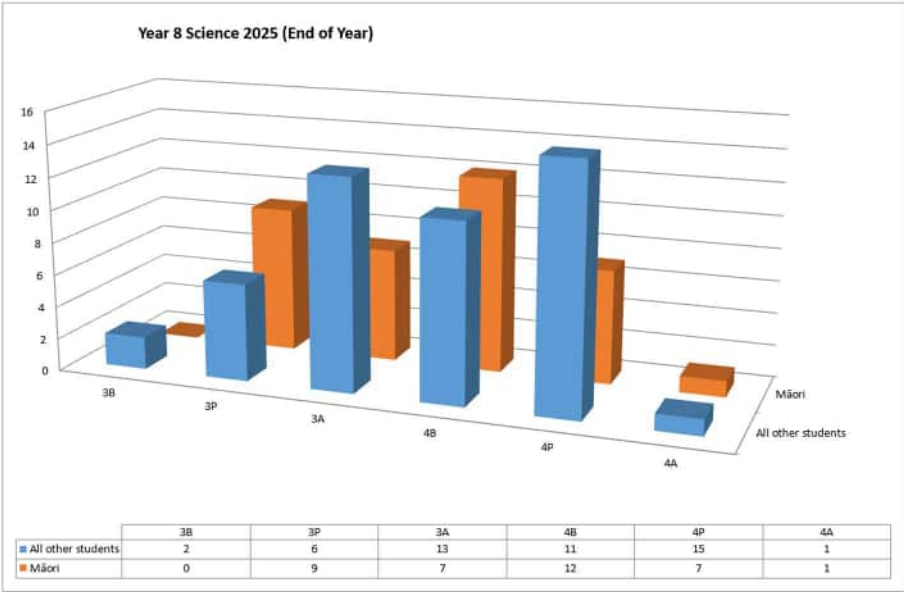
Year 7 Science



- Overall, 35% of the Year 7 students achieved at or above the expected level of 4B of the curriculum or above by the end of 2025. The achievement

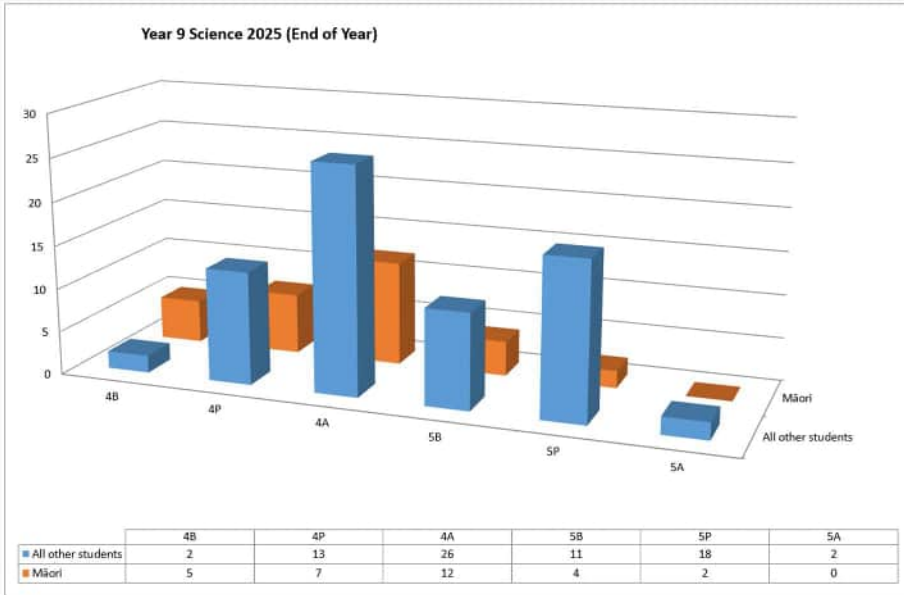
percentages for girls and boys were 39% and 30% respectively, with 19% of Māori students achieving at or above the expected level.

Year 8 Science



- Overall, 29% of the Year 8 students achieved at or above the expected level of 4P of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 53% and 10% respectively, with 22% of Māori students achieving at or above the expected level.

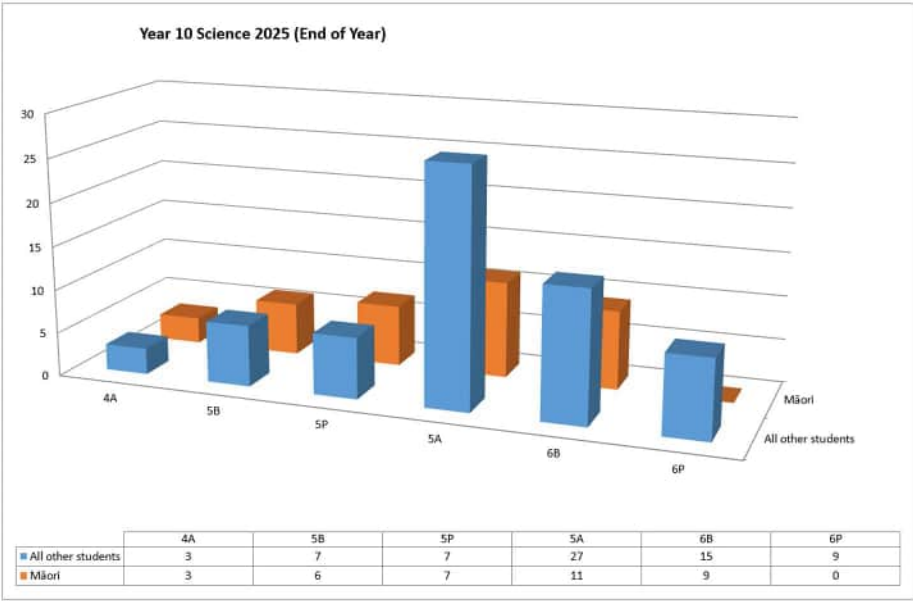
Year 9 Science



- Overall, 36% of the Year 9 students achieved at or above the expected level of 5B of the curriculum or above by the end of 2025. The achievement

percentages for girls and boys were 47% and 29% respectively, with 20% of Māori students achieving at or above the expected level.

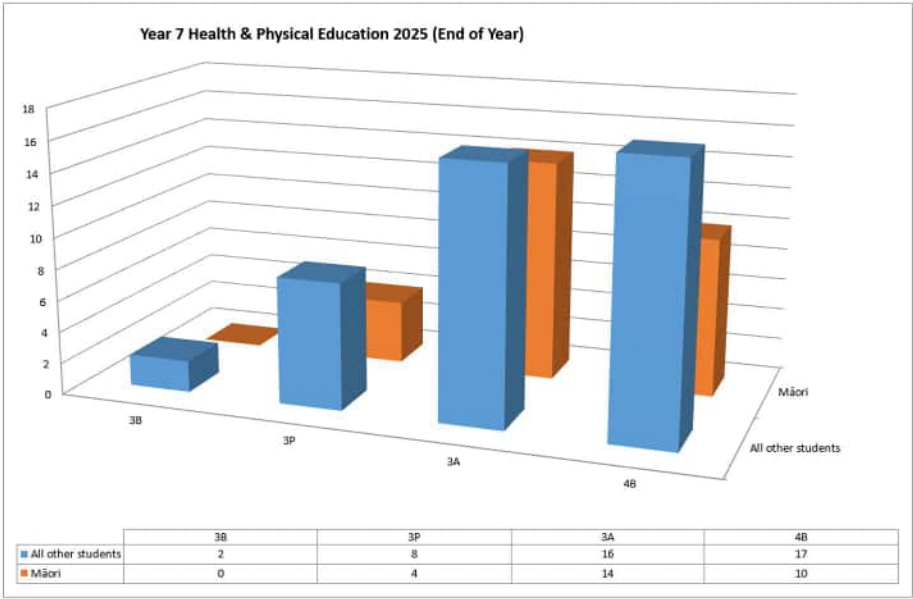
Year 10 Science



- Overall, 82% of the Year 10 students achieved at or above the expected level of 5P of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 89% and 77% respectively, with 75% of Māori students achieving at or above the expected level.

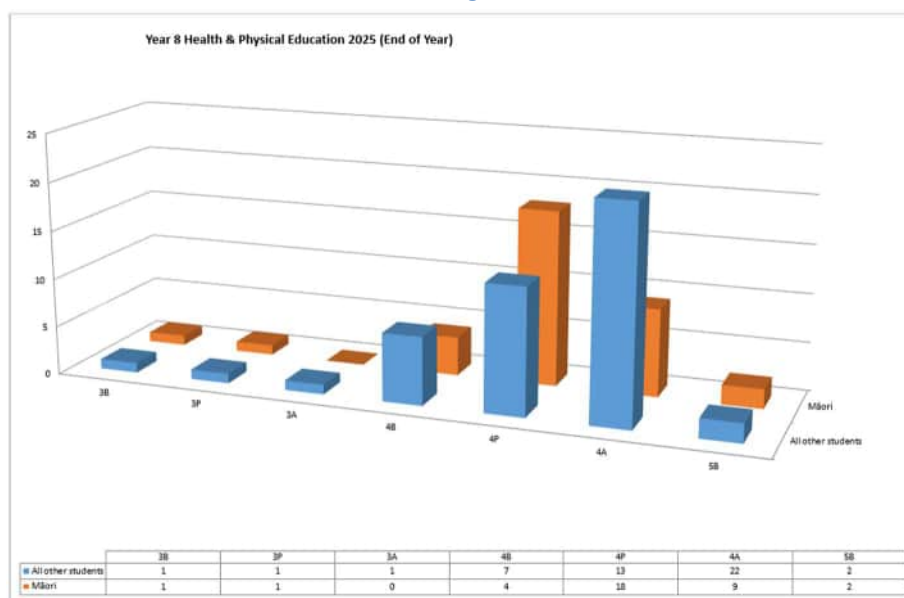
Health and Physical Education

Year 7 Health and Physical Education



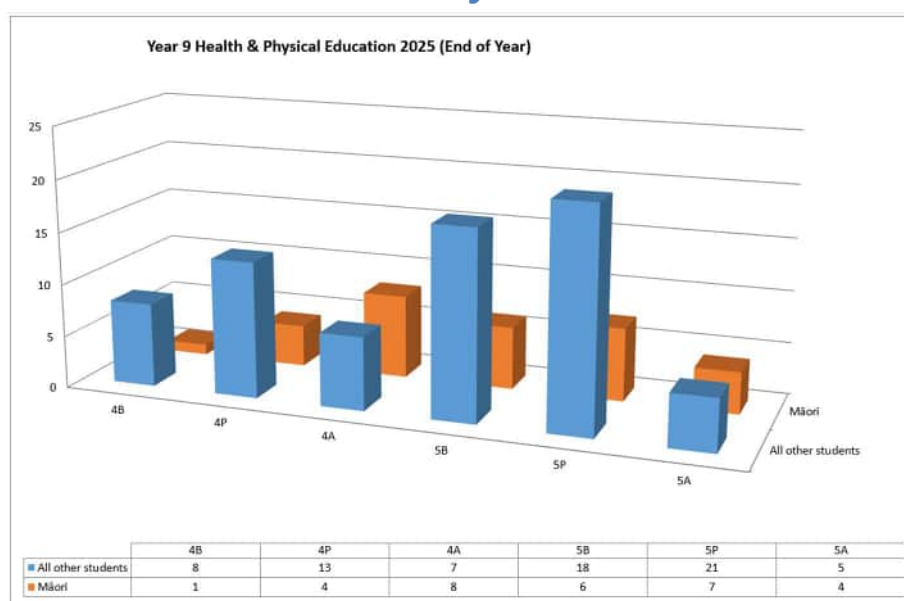
- Overall, 38% of the Year 7 students achieved at or above the expected level of 4B of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 35% and 41% respectively, with 36% of Māori students achieving at or above the expected level.

Year 8 Health and Physical Education



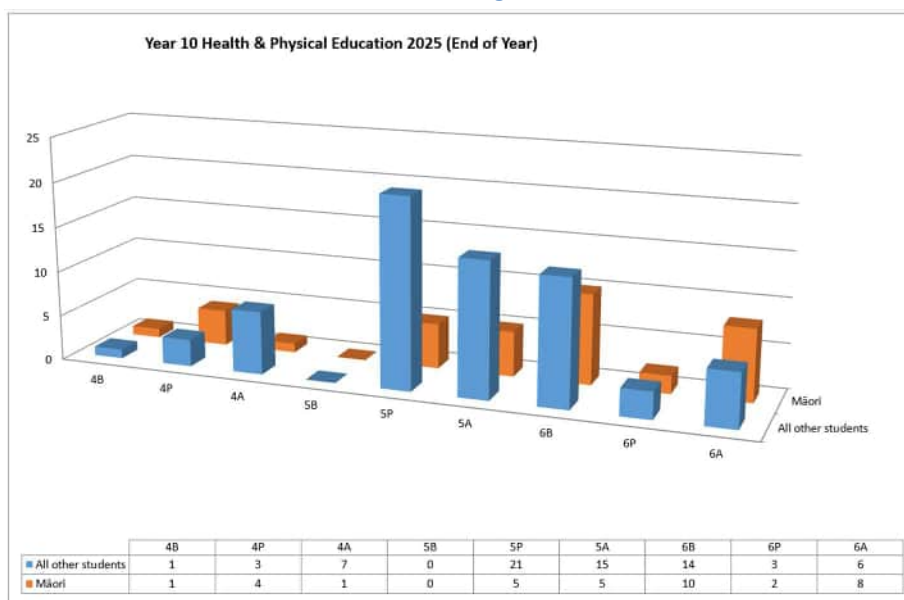
- Overall, 80% of the Year 8 students achieved at or above the expected level of 4P of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 76% and 83% respectively, with 83% of Māori students achieving at or above the expected level.

Year 9 Health and Physical Education



- Overall, 60% of the Year 9 students achieved at or above the expected level of 5B of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 55% and 64% respectively, with 57% of Māori students achieving at or above the expected level.

Year 10 Health and Physical Education



- Overall, 84% of the Year 10 students achieved at or above the expected level of 5P of the curriculum or above by the end of 2025. The achievement percentages for girls and boys were 87% and 82% respectively, with 83% of Māori students achieving at or above the expected level.

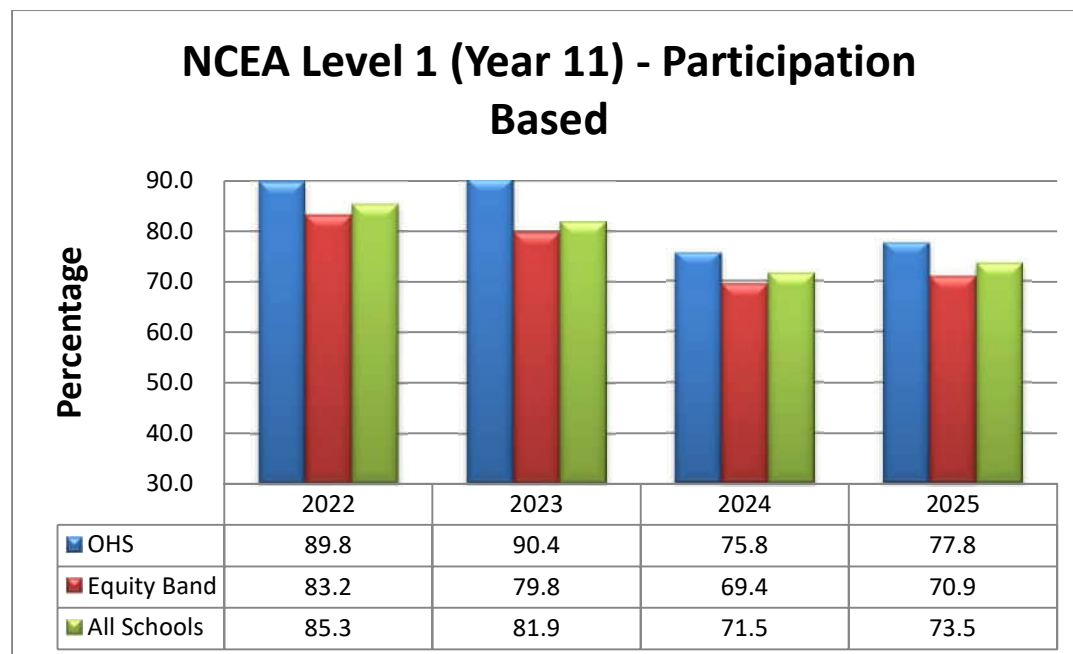
NCEA Student Achievement

Overall NCEA Results: Enrolment - based

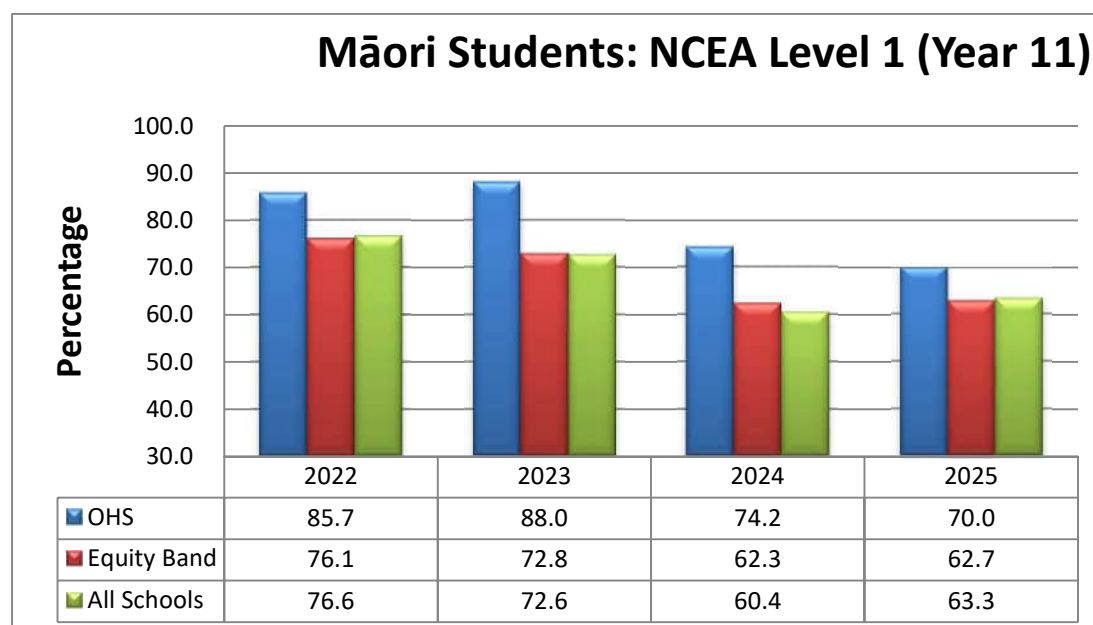
When considering the senior achievement data please note that the year 11 data is participation based (because some schools offer alternate forms of assessment or none at all), but in year 12-13 every student who has been enrolled at school for 70 calendar days or more is included in our school's Level 2-3 statistics.

Comparative reporting has been made against all schools and the NZ schools in the same equity band.

NCEA Level 1

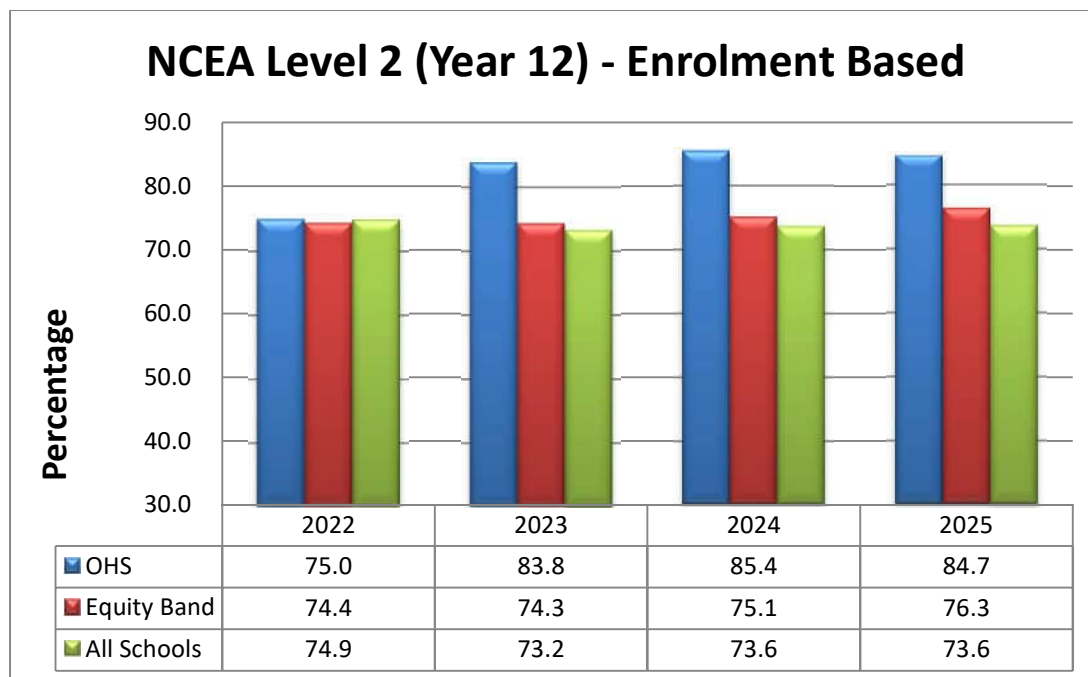


Since the major changes in Level 1 NCEA, the proportion of year 11s gaining NCEA level 1 increased from 75.8% in 2024 to 77.8% in 2025. Otamatea High School level 1 pass rates remain well above the national average and our equity band average.

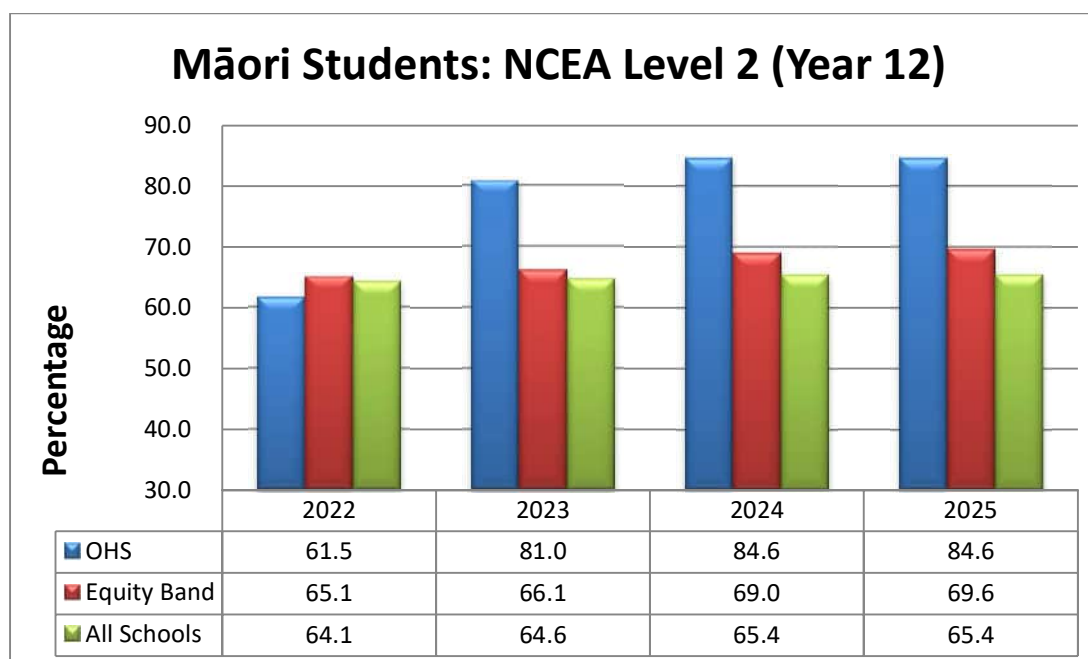


The proportion of year 11 Māori students at OHS gaining NCEA level 1 decreased from 74.2% in 2024 to 70.0% in 2025. Māori pass rates remain significantly higher than the national average and our equity band average. Year 11 Māori students at OHS achieved lower achievement rates when compared with non-Māori students.

NCEA Level 2

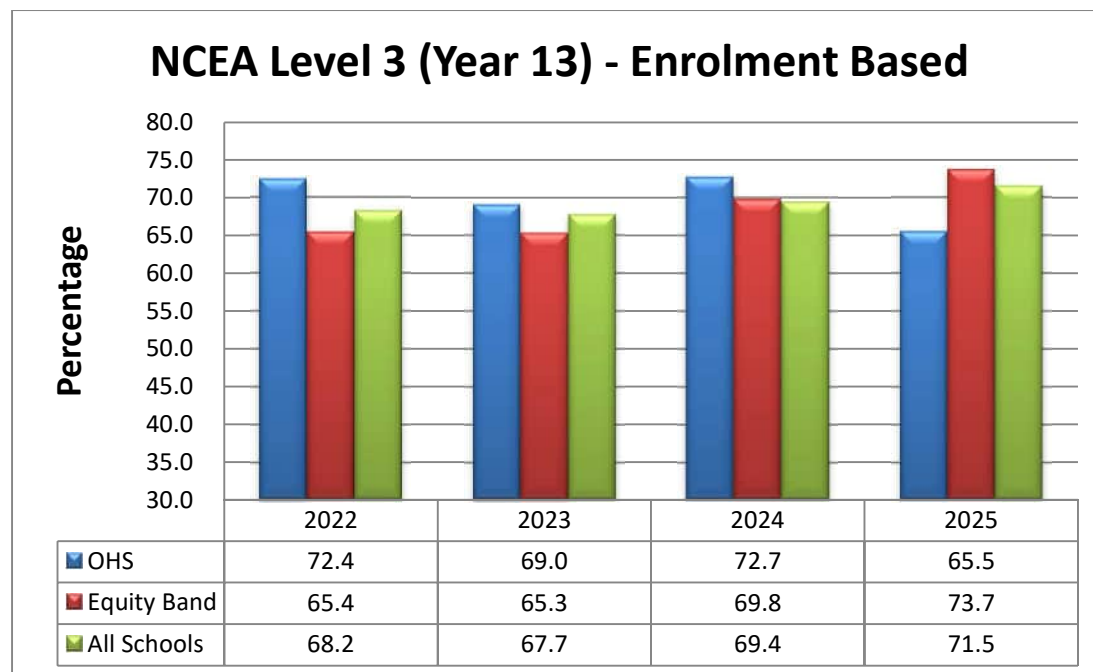


The proportion of year 12s gaining NCEA level 2 in 2025 is very similar to the previous year. Otamatea High School level 2 pass rates are well above the national average and our equity band average.

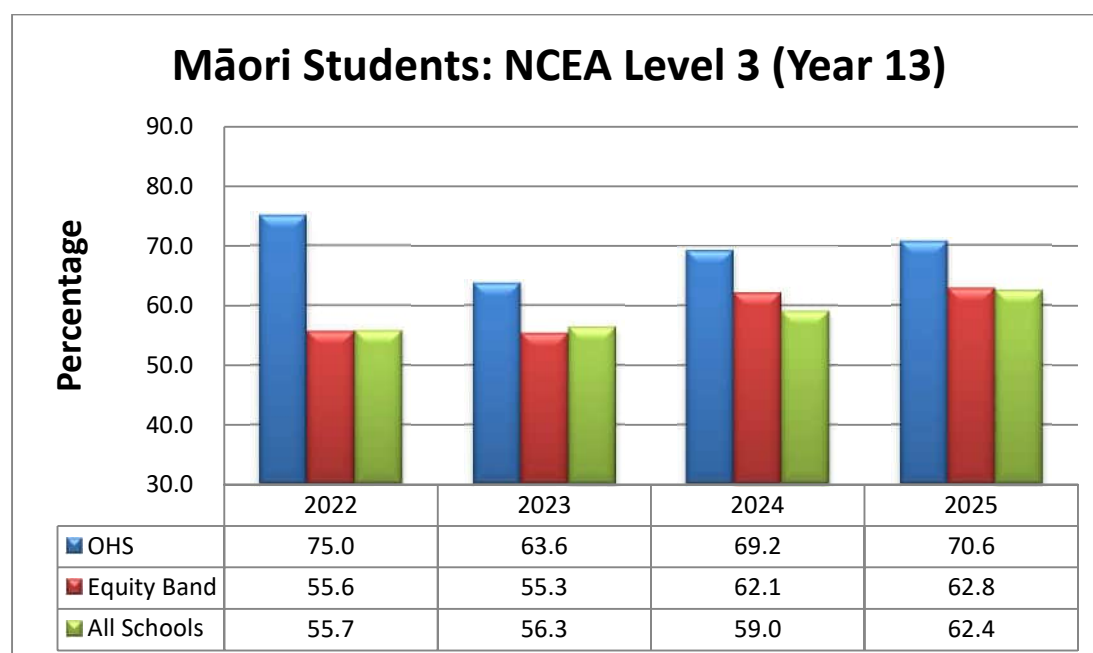


The proportion of year 12 Māori students gaining NCEA level 2 in 2025 is the same as the previous year. Otamatea High School level 2 pass rates are well above the national average and our equity band average. Year 12 Māori students at OHS achieved similar pass rates when compared with non-Māori students.

NCEA Level 3

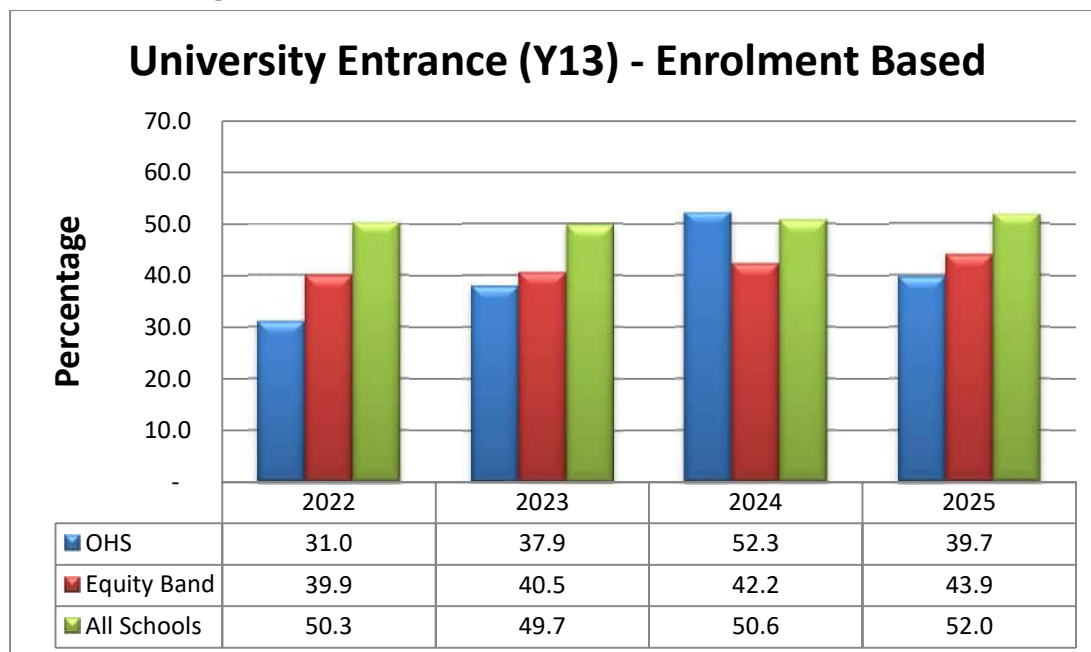


The proportion of year 13s gaining NCEA level 3 decreased from 72.7% in 2024 to 65.5% in 2025. OHS level 3 pass rates are below the national average and our equity band average for the first time in many years.

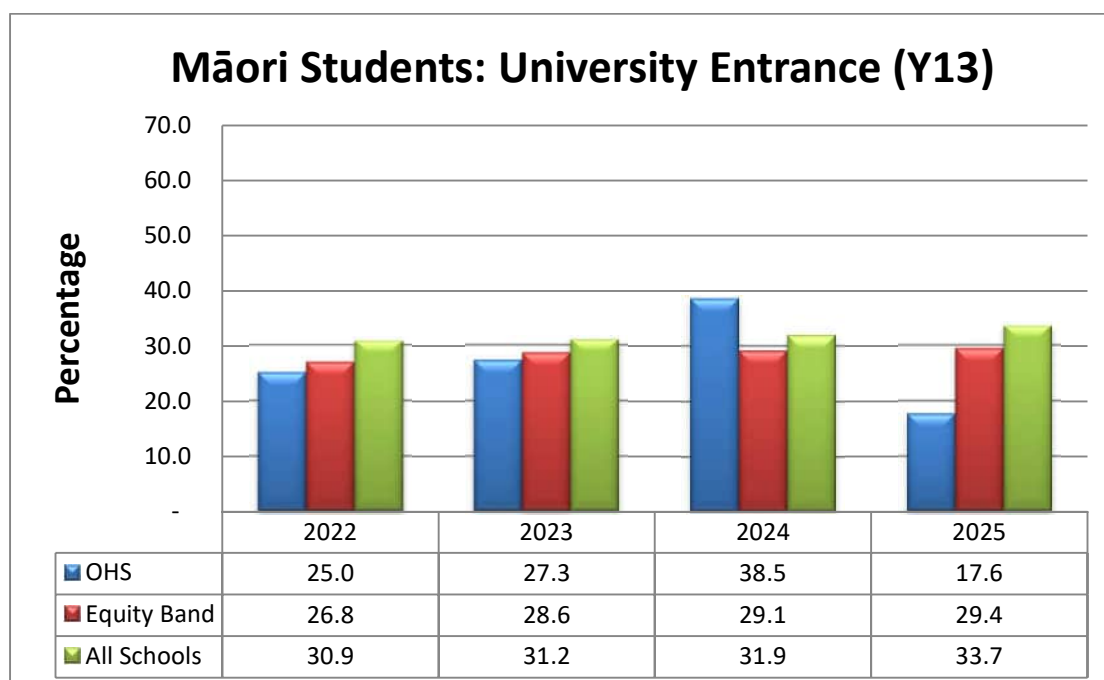


The proportion of year 13 Māori students gaining NCEA level 3 increased from 69.2% in 2024 to 70.6% in 2025. OHS level 3 pass rates of Māori students are higher than the national average and our equity band average. Year 13 Māori students at OHS achieved higher pass rates when compared to non-Māori students.

University Entrance

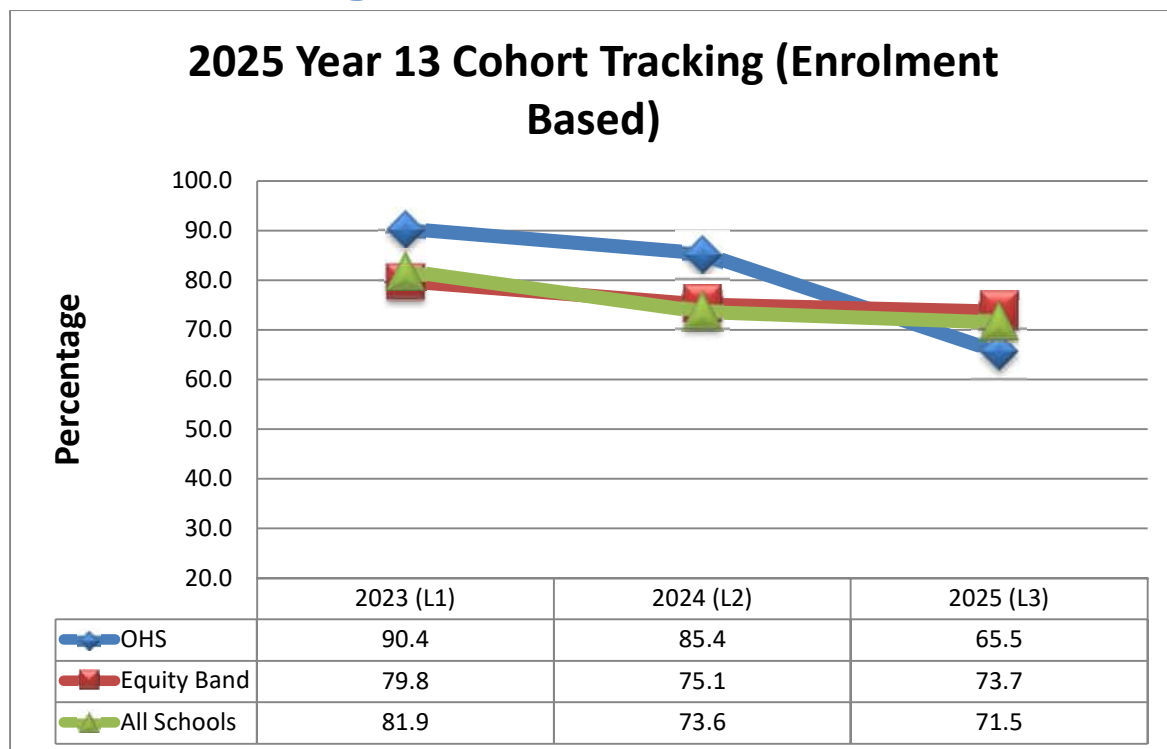


The proportion of year 13 students gaining UE (university entrance) has decreased, from 52.3% in 2024 to 39.7% in 2025. OHS UE pass rates are below both our equity band average and the national average. This is back to the same trend shown in 2022-2023. 2024 was the anomaly.

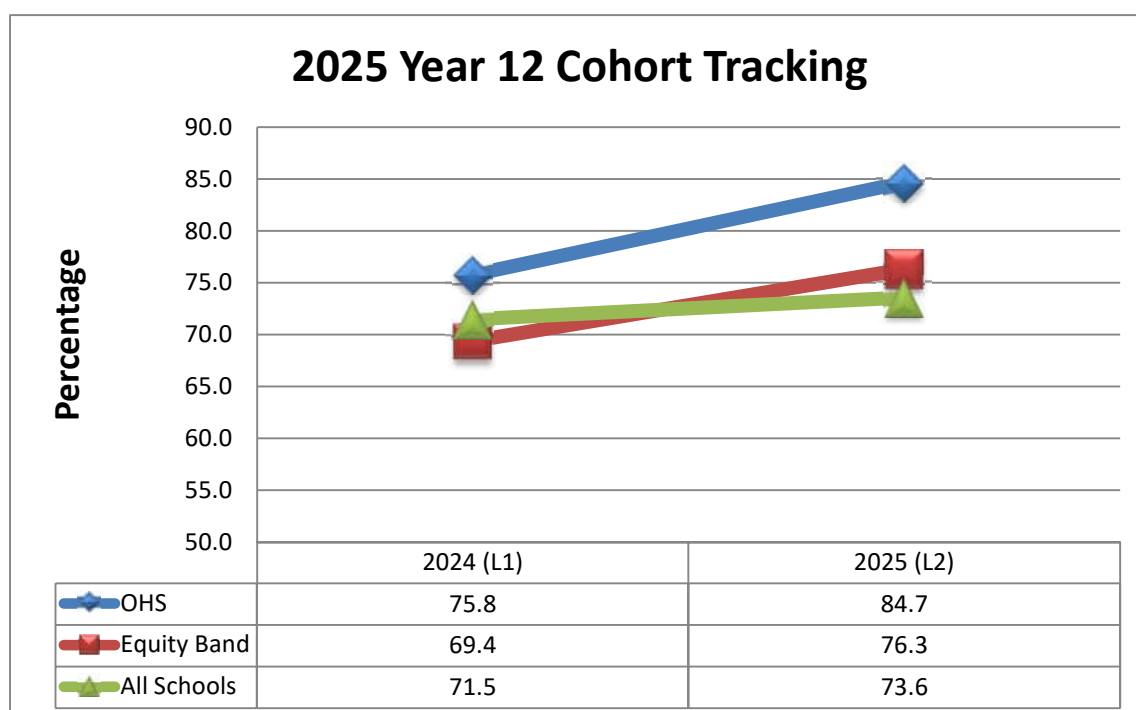


The proportion of year 13 Māori students gaining UE (university entrance) has decreased, from 38.5% in 2024 to 17.6% in 2025, which is lower than the national average and our equity band average. The proportion of Year 13 Māori students at OHS gaining UE was lower than that of non-Māori students.

Cohort Tracking



The 2025 year 13 cohort has achieved well above our equity band and the national average from 2023-2024 but slightly below national averages in 2025.

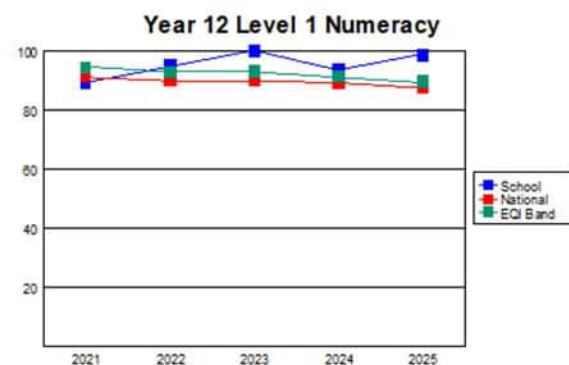
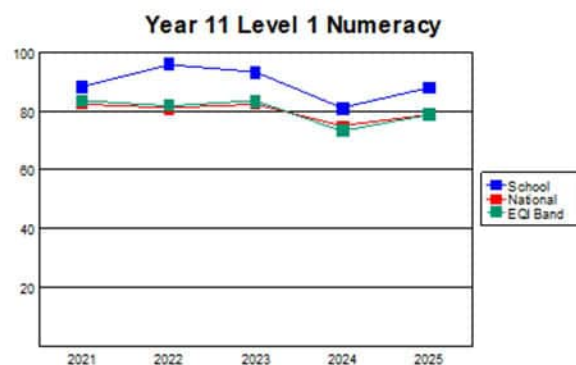
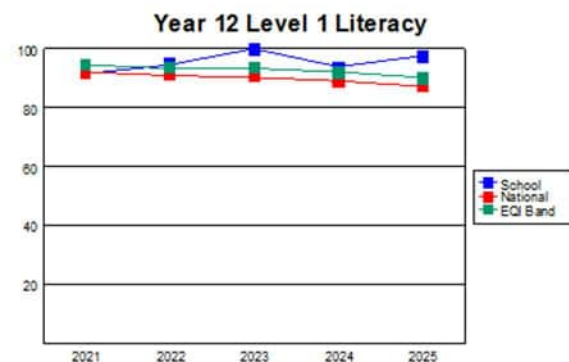
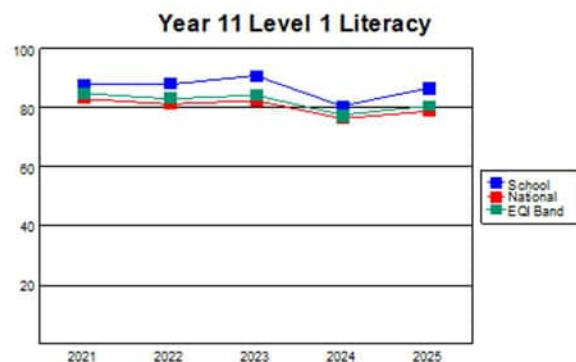


The 2025, year 12 cohort have improved their achievement significantly from 2024 to 2025. They have remained well above our equity band and the national average.

NCEA Literacy and Numeracy

Literacy	OHS	EB		Numeracy	OHS	EB
2025	86.7	80.8		2025	87.6	78.8
2024	80.8	77.7		2024	80.8	73.3
2023	90.9	84.6		2023	92.9	83.1
2022	88.3	83.6		2022	95.7	81.8

Literacy	OHS	EB		Numeracy	OHS	EB
2025	97.6	90.4		2025	98.8	89.6
2024	93.9	92.1		2024	93.9	91.3
2023	100	93.7		2023	100	93.2
2022	95	93.7		2022	95	92.9



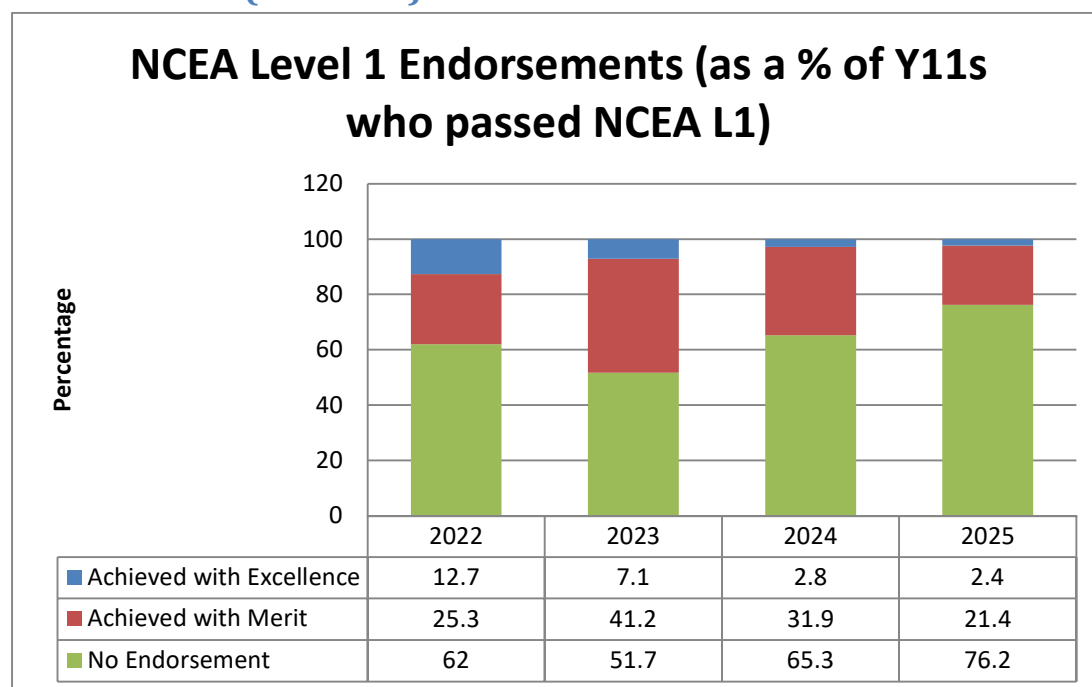
Level 1 literacy and numeracy are both pre-requisites to achieving NCEA at any level. Students who do not gain literacy or numeracy in year 11 continue working towards these requirements in year 12. OHS year 11-12 literacy and numeracy rates have increased in 2025. Both literacy and numeracy pass rates remain higher than those of our equity band and national results.

Endorsements and Scholarships

Certificate Endorsements

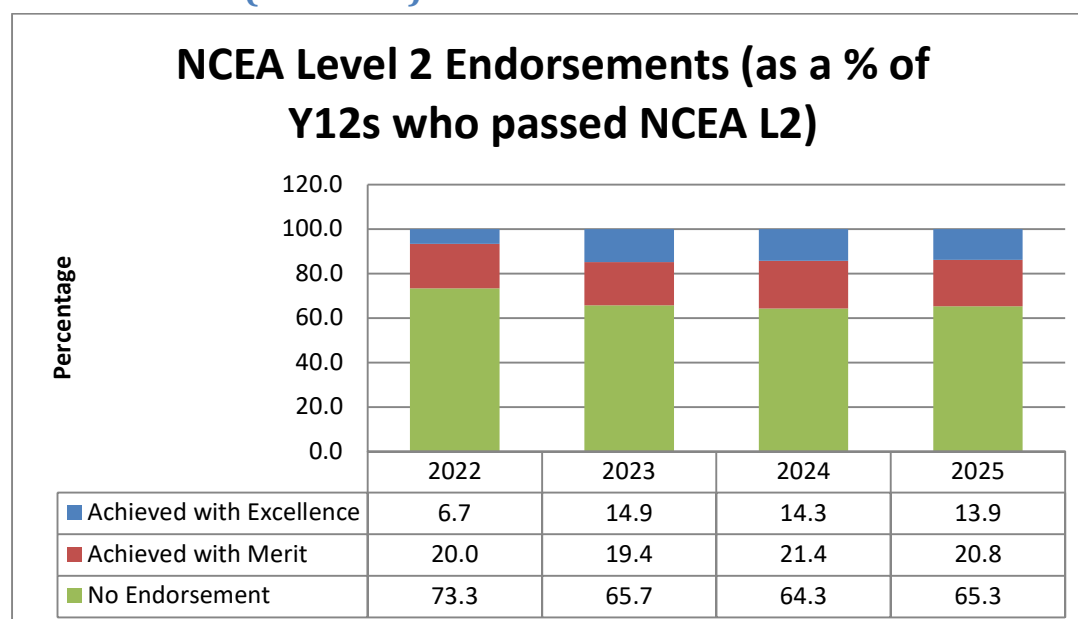
NCEA certificate endorsements are awarded to students who gain 50 credits or more at merit level (endorsed with Merit) or 50 credits or more at excellence level (endorsed with Excellence). The following percentages are calculated by NZQA as a proportion of the total number of students who actually gained NCEA level 1, 2 and 3 (not the total number of students in each year level cohort). This is important to bear in mind when comparing OHS pass rates with the national averages, as we have a larger proportion of students gaining NCEA.

NCEA Level 1 (Year 11s)



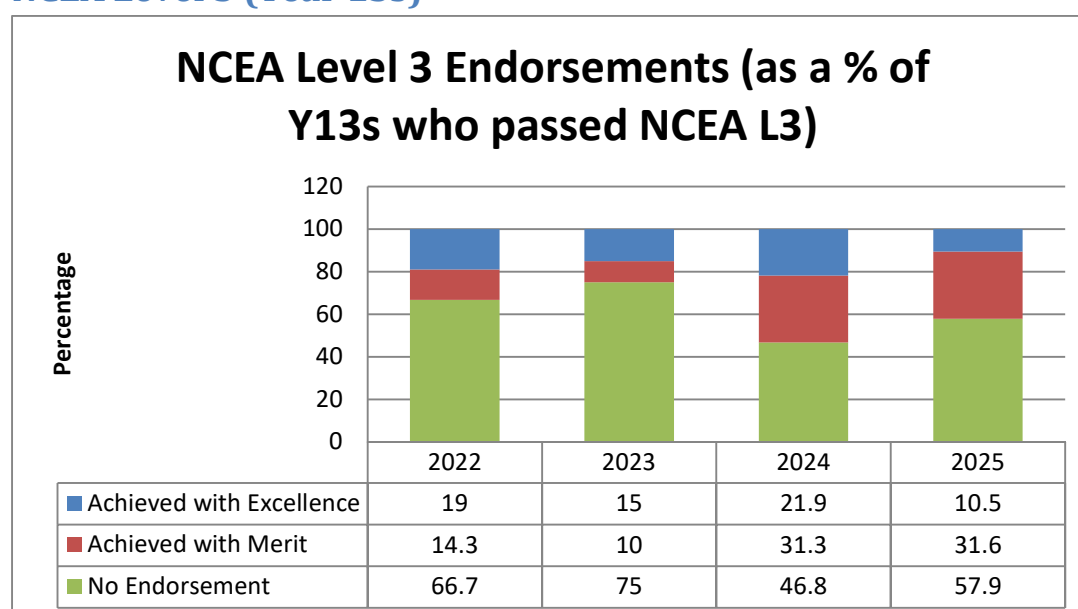
23.8% (34.7%) of year 11 students who passed NCEA level 1 gained certificate endorsements in 2025, including 2.4% (2.8%) at excellence level. 2024 figures are in brackets. The statistics of our equity band are an average of 26.5% of year 11s gaining an NCEA level 1 endorsement, with 5.8% at excellence level.

NCEA Level 2 (Year 12s)



34.7% (35.7%) of year 12 students who passed NCEA level 2 gained certificate endorsements in 2025, including 13.9% (14.3%) at excellence level. 2024 figures are in brackets. These results are well above our equity band average of 27.4% of year 12s gaining NCEA level 2 endorsements, with 9.5% at excellence level.

NCEA Level 3 (Year 13s)



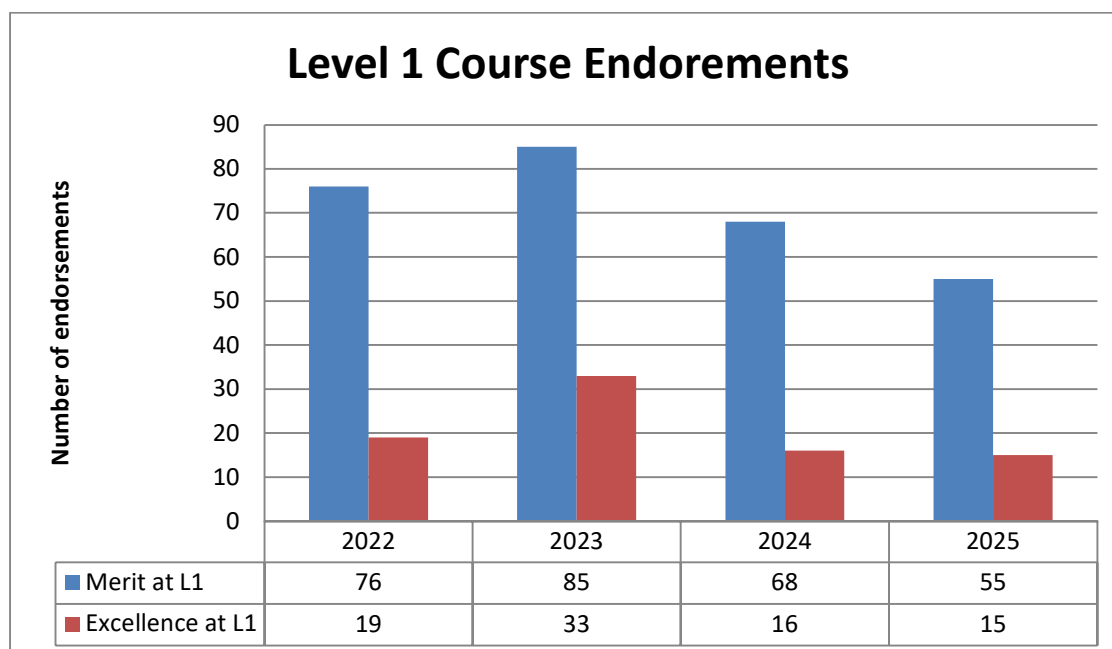
42.1% (53.2%) of year 13 students who passed NCEA level 3 gained certificate endorsements in 2025, including 10.5% (21.9%) at excellence level. 2024 figures are in brackets. These results are significantly better than our equity band average of 29.1% of year 13s gaining NCEA level 3 endorsements, with 9.9% at excellence level.

Course Endorsements

Course endorsement provides recognition for a student who has performed exceptionally well in an individual course. NCEA course endorsements are awarded to students who gain 14 credits or more at merit level (endorsed with Merit), or 14 credits or more at excellence level (endorsed with Excellence), in a particular course.

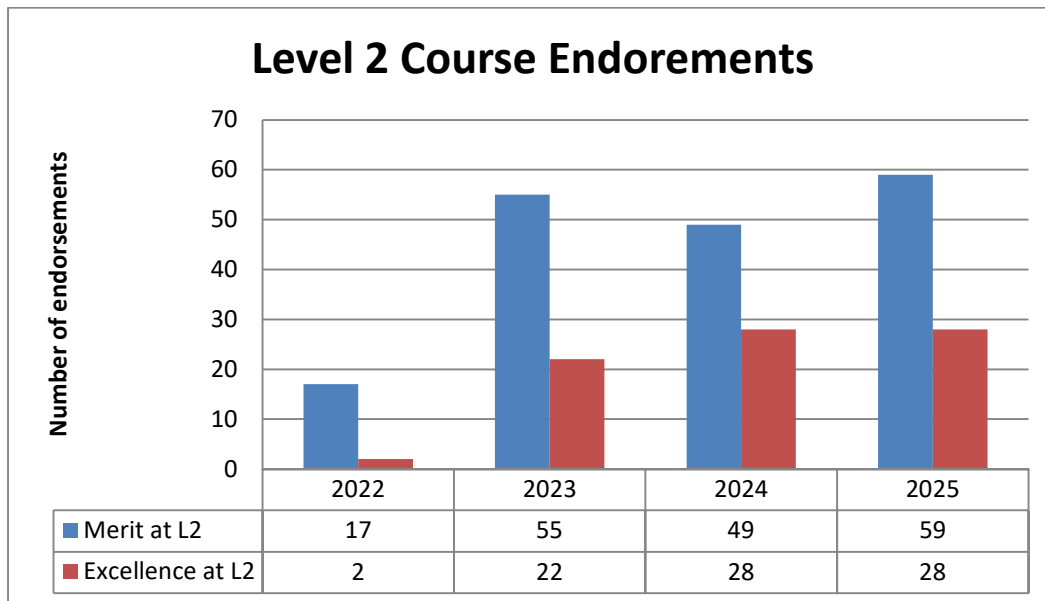
There is usually a requirement that at least 3 of these credits come from externally assessed achievement standards. A course endorsement is not a qualification. Comparative data for course endorsements is unavailable as course codes and content are not the same across different schools.

NCEA Level 1



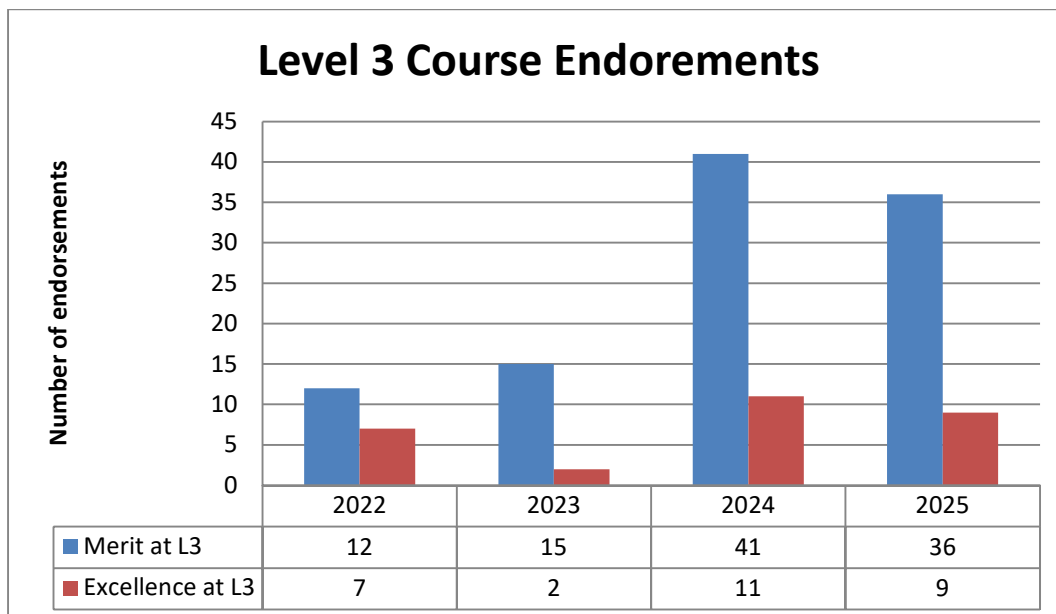
From 2023-2025 there was a decrease in L1 course endorsements due to the major changes to L1 NCEA. These included less credits available in most courses, larger standards, unclear guidelines from NZQA for many standards, and teachers/assessors who were inexperienced in teaching and assessing the standards. The other factor to consider is that our roll has decreased since 2024.

NCEA Level 2



Despite the drop in roll numbers, the total number of level 2 course endorsements has increased from 77 in 2024 to 87 in 2025. The number of excellence credits remains the same.

NCEA Level 3



The total number of level 3 course endorsements has decreased from 52 in 2024 to 45 in 2025. The number of excellence credits has slightly decreased from 11 in 2024 to 9 in 2025.

Classes that gained course endorsements:

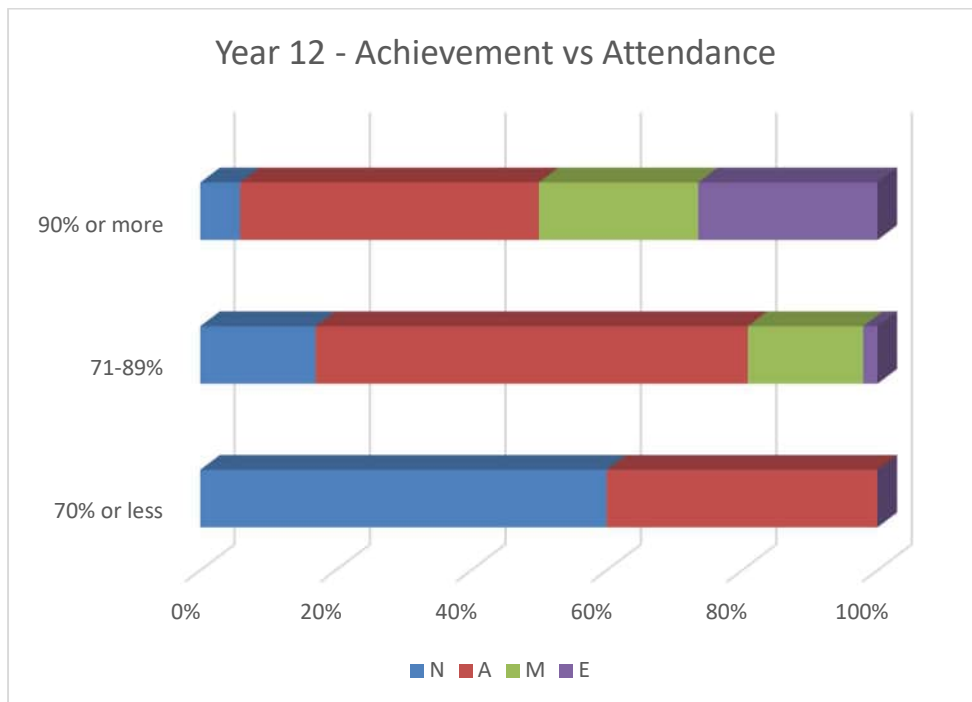
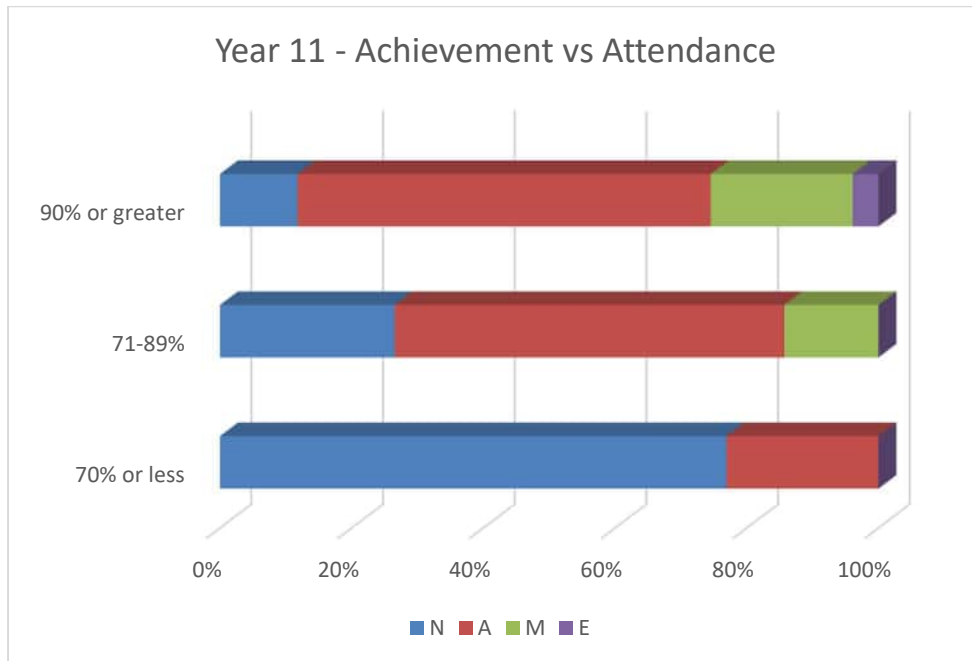
Course	Merit	Excellence
L1ARTV : Level 11 - Level 1 Visual Arts	4	6
L2PNTG : Level 12 - Level 2 Visual Arts - Painting	0	6
L2ARTD : Level 12 - Level 2 Art Design	4	4
L2ENGA : Level 12 - Level 2 Academic English	14	3
L1SCIE : Level 11 - Level 1 Essential Science	13	3
L2BIOL : Level 12 - Level 2 Biology	6	2
L3ARTD : Level 13 - Level 3 Art Design	6	2
L2MATA : Level 12 - Level 2 Mathematics with Algebra and Calculus	4	2
L2CHEM : Level 12 - Level 2 Chemistry	3	2
L2PHOT : Level 12 - Level 2 Visual Arts - Photography	3	2
L3PHED : Level 13 - Level 3 Physical Education	3	2
L2HLTH : Level 12 - Level 2 Health	2	2
L3DIGI : Level 13 - Level 3 Digital Technology	1	2
L1ENGL : Level 11 - Level 1 English	12	1
L1COMM : Level 11 - Level 1 Commerce	6	1
L1MATA : Level 11 - Level 1 Mathematics with Algebra	6	1
L3ENGA : Level 13 - Level 3 Academic English	6	1
L2BUSE : Level 12 - Level 2 Business Economics	5	1
L2DIGI : Level 12 - Level 2 Digital Technology	3	1
L1GEOG : Level 11 - Level 1 Geography	2	1
L2PHYS : Level 12 - Level 2 Physics	2	1
L3CHEM : Level 13 - Level 3 Chemistry	2	1
L1DIGI : Level 11 - Level 1 Digital Technology	1	1
L1HIST : Level 11 - Level 1 History	1	1
L2PHED : Level 12 - Level 2 Physical Education	1	1
L2GEOG : Level 12 - Level 2 Geography	0	1
L3HIST : Level 13 - Level 3 History	0	1
L3BIOL : Level 13 - Level 3 Biology	5	0
L1PHED : Level 11 - Level 1 Physical Education	4	0
L2MATG : Level 12 - Level 2 General Mathematics	4	0
L3BUSE : Level 13 - Level 3 Business Studies	4	0
L2DEVC : Level 12 - Level 2 Design and Visual Communication	3	0
L2MATS : Level 12 - Level 2 Mathematics with Statistics	3	0
L3MEDS : Level 13 - Level 3 Media Studies	3	0
L3PNTG : Level 13 - Level 3 Visual Arts - Painting	3	0
L1DEVC : Level 11 - Level 1 Design and Visual Communication	2	0
L1DRAM : Level 11 - Level 1 Drama	2	0
L2HIST : Level 12 - Level 2 History	2	0
L1MUSC : Level 11 - Level 1 Music	1	0
L1SPAN : Level 11 - Level 1 Spanish	1	0
L3HLTH : Level 13 - Level 3 Health	1	0
L3MATC : Level 13 - Level 3 Mathematics with Calculus	1	0
L3MATS : Level 13 - Level 3 Mathematics with Statistics	1	0

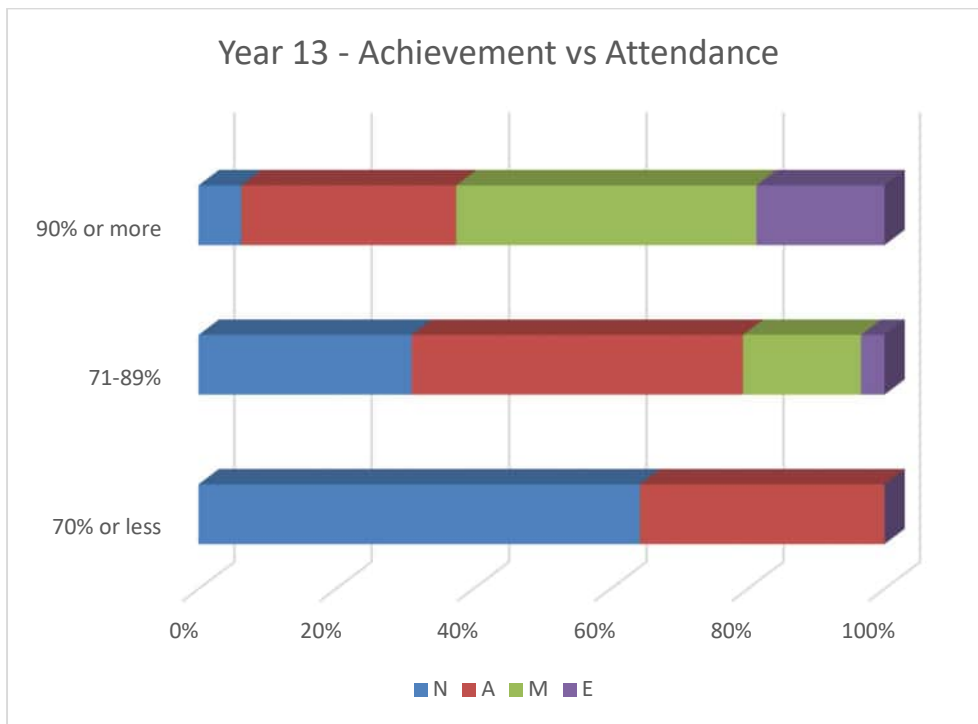
Scholarships

In 2025, Otamatea High School had one student who was awarded scholarship in Art Design.

Importance of Attendance

The following graphs illustrate how strongly linked high attendance is to high achievement.





INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF OTAMATEA HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of *Otamatea High School* (the School). The Auditor-General has appointed me, Adelle Wilson, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on pages 2 to 23, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - o the School's financial position as at 31 December 2025; and
 - o 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.

Our audit was completed on 30 June 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

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



Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand