

NEW PLYMOUTH BOYS' HIGH SCHOOL



NEW PLYMOUTH BOYS' HIGH SCHOOL  
TE KURA TAMATĀNE O NGĀMOTU

# Group Annual Report

For the year ended 31 December 2025



IMPROVING THE FUTURE SINCE 1882



## New Plymouth Boys' High School

# School Directory

Ministry Number:	171
Principal:	Mr Samuel John Moore
School Address:	107 Coronation Avenue New Plymouth 4312
School Postal Address:	Private Bag 2028 New Plymouth 4342
School Phone:	06 758 5399
School Email:	office@npbhs.school.nz
Accountant / Service Provider:	Dr Yvonne Shanahan FCPA

# Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Juliet Vickers	Presiding Member	Parent Elected	2028 Triennial Elections
Samuel Moore	Principal ex Officio	Headmaster	
Joe Deegan	Parent Representative	Elected	2028 Triennial Elections
Rebecca McCullough	Parent Representative	Elected	2028 Triennial Elections
Trudi Baker	Parent Representative	Elected	2028 Triennial Elections
Michael Miners	Parent Representative	Elected	2028 Triennial Elections
Nita Hutchinson	Parent Representative	Elected	2028 Triennial Elections
Thomas Schaare	Staff Representative	Elected	2028 Triennial Elections
LeBron Fidow	Student Representative	Elected	2026 Student Elections
Natalie Innes	Parent Representative	Elected (2022)	2025 Triennial Elections
Annalese Sharrock	Parent Representative	Elected (2022)	2025 Triennial Elections
Cam Twigley	Parent Representative	Selected (2022)	2025 Triennial Elections
Elliott Holder	Student Representative	Elected (2024)	2025 Student Election

# Content

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2	Group Statement of Responsibility
3	Chairperson's Report
4	Strategic Plan 2024 (2025) - 2026
14	Variance & Analysis of Progress and Achievement Report
23	Meeting Our Obligations under Te Tiriti O Waitangi
29	Reporting on the Principles of Being a Good Employer
30	Group Statement of Comprehensive Revenue and Expenses
31	Group Statement of Changes in Net Assets/Equity
32	Group Statement of Financial Position
33	Group Statement of Cash Flows
34	Notes to the Group Financial Statements

New Plymouth Boys' High School

# Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Mrs Juliet Vickers

Full Name of Presiding Member



Signature of Presiding Member

Mr Samuel Moore

Full Name of Principal



Signature of Principal

14/5/2026

Date

14/5/2026

Date



## New Plymouth Boys' High School

# Chairperson's Report

As Chair of the Board, it is an absolute honour and a true highlight of the year to represent the Board of Trustees at the Senior Prizegiving as we recognise the success and celebrate the exceptional young men whose commitment and excellence have defined the past year. Congratulations to every student who has received an award. Your recognition is well-earned proof of hard work, perseverance and determination.

As well as celebrating individual excellence, we honour the character, commitment and community that define New Plymouth Boys' High School.

No school can achieve this without exceptional people.

The Board sincerely appreciates the teaching staff's mahi. Thank you for seeing the potential in every student. You have demonstrated outstanding skills in adapting to curriculum changes, providing dedicated student support and upholding the high standards that guarantee our school's success.

This dedication to student well-being is mirrored in every part of our school.

The Boarding Hostel operates at full capacity and remains a highly sought-after home away from home. This success is a clear testament to Mr Stones and his team.

Thank you to our highly skilled Financial Team, led by Dr Shanahan, our Senior Leadership Team, and our Headmaster, Mr Moore. Your vision, foresight and student-first leadership are central to the success of New Plymouth Boys' High School.

This commitment to strong leadership also guides the Board's approach to governance. The Board's core responsibility is kaitiakitanga—guardians of the school. A visible outcome of this commitment is the new multi-purpose turf in the gully, a first-class space that all students can use year-round. The property work has consistently prioritised accessibility, maintenance and safety, as evident in the new caretaker's workshop, metalwork facilities and essential building repairs.

The commitment required for this long-term governance begins with the dedication of the Board members themselves.

Thank you to everyone who participated in our recent board elections. To our outgoing members, thank you for your strategic oversight and commitment to governance. To our new members, welcome. Your service in strategically guiding the school is highly valued and vital to our future.

However, the responsibility for our future does not rest solely with the Board and staff. It is only possible through strong partnerships.

To our parents, guardians and whānau: Your encouragement and belief are absolutely essential to your sons' success. Thank you for your collaboration with the school. We believe this crucial relationship is most effective when built upon the core commitment of students' regular attendance.

From the Board's perspective, we provide the best staff, provisions and curriculum, but the benefits are realised only when students are present. Every day matters—not just for lessons but also for social growth and future opportunities.

In closing, the future of New Plymouth Boys' High School is bright, secured by the dedication of our students, staff and community. We know we will succeed because we stand together.

"Nā tō rourou, nā taku rourou, ka ora ai te iwi."

With your food basket and my food basket, the people will thrive.

Nō reira, tēnā koutou, tēnā tātou katoa.

Julie Vickers  
BOT Chair



## NPBHS STRATEGIC PLAN 2024 (2025) - 2026

### Background

The purpose of this Strategic Plan is to outline what NPBHS is going to do *differently* to meet the objectives of the Ministry of Education, The New Zealand Curriculum and the NELPs. As a school, we have identified the specific areas we believe we need to address and measure.

### Who we are?

Since 1882 NPBHS has been leading the way in the education of boys in a world class environment. From the famous amphitheatre that is the Gully Ground (the stage for the incomparable full school haka) to the impressive 1600 seat Ryder Assembly Hall, NPBHS is a modern learning environment where traditional standards of achievement and behaviour are expected. Our hostel, with 190 boarders is the heart of the school, not just in terms of culture and standards but because it is also set within the heart of 37 acres of park like school grounds. Our passionate and dedicated staff ensure NPBHS has an innovative and challenging curriculum which combines a testing academic programme with a comprehensive list of extracurricular activities. NPBHS is a school that doesn't just aim for excellence, it expects it.

### Our recipe for success

- 1) Our decisions are made on the basis of *what's best for the students*
- 2) A relevant student centred curriculum delivered by qualified and passionate staff
- 3) We invest in and seek excellence in academia, culture, the arts, sport and building great young men
- 4) An ordered and disciplined environment - the platform for learning and life. Socks up, shirts in and a clean school. Consequences for actions
- 5) Traditions like Tiger jackets, full school haka, full school assemblies, awards and recognition, our motto - Comradeship, Valour and Wisdom, our colours - black, white with a touch of silver and gold. The elements in our crest. A school for boys
- 6) Kia Tu Hei Taurira - To Be The Example is embedded in everything that we do. We strive to be the very best we can be every single day; staff and students
- 7) A thriving hostel of at least 190 students
- 8) No tolerance for and immediate action around things that threaten our safe environment like drugs, violence, inequality and racism
- 9) We generate modest surpluses every year in the hostel and day school
- 10) It is hard, very hard to get a job at NPBHS
- 11) We value our old boys and our wider community



### **Vision - Be The Example (Kia Tu Hei Tauria)**

We set the standard for boys' schools not only in Taranaki but New Zealand. Our students set the standard and our staff set the standard. It's not about following other schools. It's about cutting our path, innovating, leading, being our own school, and one that others aspire to be like - not the other way around. It's not about being arrogant, putting ourselves above others, but focussing on what we do and what we can control.

### **Purpose - Improving the future**

As a secondary school we are required to teach the New Zealand Curriculum. We teach both content and values. We do this, not because the government tells us to, but because we want to set up our students to be successful in life and reach their potential. If they can realise their potential, they will be happy and achieve their goals. Happy, achieving members of our community, with good values, contribute positively to society. People who are contributing to society are making the world a better place. That's why we do what we do. Improving the future is our purpose.

### **Values - Be The Example (Kia Tu Hei Tauria)**

Rather than lengthy value statements and words that no-one can remember, 'Be The Example' (BTE), also clearly defines our values. Be The Example encompasses everything like positivity, self control, determination, respect, social responsibility and integrity to name a few.

Be The Example covers all aspects of school life, including (but not limited to) academic achievement, effort, uniform and how we treat each other. Be The Example applies to not only the students but staff and all those associated with the school. We are all accountable for Being The Example. No one is beyond or above the responsibility of being the very best we can be.



## 'Be The Example' Report Card

N E L P  N A T I O N A L  E D U C A T I O N A L  L E A R N I N G  P R I O R I T Y	#	Measure	Due	Status	N E L P  N A T I O N A L  E D U C A T I O N A L  L E A R N I N G  P R I O R I T Y
	1	NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika)	2026		
	2	<b>Year 9 &amp; 10</b> To have 100% of all year 9 and 10 students improve their e-asTTle Writing results and Mathematics PAT Stanine	2026		
	3	Increase the number of Merit and Excellence grades at each level by 10% annually	2026		
	4	Increase the number of New Zealand Scholarships by 10% annually	2026		
	5	Improve student and maintain staff satisfaction of the school > 90%	2026		
	6	Total number of stand downs reduced to >40 stand-downs (per 1000 students)	2026		
	7	100% of students with attendance >90%. Total and Maori attendance tracked per term	2026		
	8	Students pathways are tracked with leavers data analysed for transition into further training/workforce	2026		
	9	Greater than 90% of students <i>agree</i> or <i>strongly agree</i> that they feel like they belong to NPBHS (Source: NPBHS well-being survey data)	2026		
	10	Teacher certification requirements are met and all teachers are demonstrating a commitment to improve their teaching and classroom relationships	2026		
	11	A teacher/staff development and leadership program has been implemented to foster the growth of internal staff leadership	2026		
	12	Compliance with all legislation and policy (incl H&S / Emerg. Management)	2026		
13	Triennial Keep Stop Start and Stakeholder Survey	2026			



**What things will help us achieve our vision (KSS)?**

KEEP...	STOP...	START...
<ul style="list-style-type: none"> <li>• Our traditions and history like full school haka, tiger jackets, key events, ceremony etc [K1]</li> <li>• Our high expectations for students around behaviour, values and academia [K2]</li> <li>• Excellence was considered a good thing [K3]</li> <li>• Focus on uniform and brand [K4]</li> <li>• Maintaining the facilities and superb grounds [K5]</li> <li>• Ensuring any form of discrimination or bullying is not tolerated [K6]</li> <li>• Commitment to extracurricular activities like sport and culture [K7]</li> <li>• Leadership programme [K8]</li> <li>• Good communications [K9]</li> <li>• Encouraging community service initiatives [K10]</li> <li>• Encouraging and celebrating diversity [K11]</li> <li>• Raising awareness of Te Reo Maori [K12]</li> </ul>	<ul style="list-style-type: none"> <li>• Huia Rōpū<sup>1</sup> [SP1]</li> <li>• Phones in class [SP2]</li> <li>• Poor student behaviour [SP3]</li> </ul>	<ul style="list-style-type: none"> <li>• Delivering a modern, innovative and relevant curriculum (including providing more choice for students) [SRT1]</li> <li>• Focussing on raising our Numeracy and Literacy standards [SRT2]</li> <li>• Focussing on raising the attendance of all students [SRT3]</li> <li>• Focussing on lifting the quality of our results and closing the gap between maori and non-maori [SRT4]</li> <li>• Increasing the focus of strong classroom care/relationships and effective teaching [SRT5]</li> <li>• Focussing more on the health and well-being of our students and staff [SRT6]</li> <li>• Providing more leadership opportunities to minorities and junior students [SRT7]</li> <li>• Raising more funding to meet our growing needs [SRT8]</li> <li>• Maintaining our positive brand in the community [SRT 9]</li> <li>• Focussing more on the career pathways for leaving students [SRT 10]</li> <li>• Providing more opportunities for student voice [SR11]</li> </ul>

Note: Keep Stop Start was our stakeholder (parents, staff, community and student ) consultation in 2023. It is the foundation of our strategic plan / charter.

<sup>1</sup> There was a group of predominantly senior students who did not like Huia Rōpū.

**Actions:**

<b>Keep Stop Start (SRT1)</b>	START - Development and review of our modern, innovative and relevant full school curriculum (including providing more choice for students) [SRT1] AR/CT/WT		
<b>Measure</b>	<p>NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika)</p> <p><b>Year 9</b> To improve the curriculum levels of all year 9 boys by at least two sub levels in e-asTTle Writing.</p> <p>To have 85% of all year 9 boys at or above a PAT '5' stanine in Reading Comprehension and Vocabulary (Literacy) and in Mathematics (Numeracy).</p> <p><b>Year 10-11</b> To improve the number of boys achieving the NCEA Numeracy and Literacy Co-requisites (Reading and Writing).</p> <p>To have 85% of our boys achieve the NCEA Numeracy and Literacy Co-requisites by the end of their year 11 academic year (2025).</p> <p>To have 95% of our boys achieve the NCEA Numeracy and Literacy Co-requisites by the end of their year 12 academic year (2026).</p> <p>Total number of stand downs reduced to &gt;40 stand-downs (per 1000 students)</p>		Dec 2025
<b>Action(s)</b>	<b>By</b>	<b>Status</b>	
1. Review of Junior Curriculum	Mar 2025		
2. Review of PLD future needs	Oct 25/26		
3. Review of Maori Achievement/NCEA upcoming implementation [AR/CT/CL]	Dec 2024		
4. Review of NCEA L1	Sept 2025		

Keep Stop Start (SRT2)	START - Focussing on raising our Numeracy and Literacy standards [SRT2] AR/MO	
<b>Measure</b>	<p><b>Year 9</b> To improve the curriculum levels of all year 9 boys by at least two sub levels in e-asTTle Writing.</p> <p>To have 85% of all year 9 boys at or above a PAT '5' stanine in Reading Comprehension and Vocabulary (Literacy) and in Mathematics (Numeracy).</p> <p><b>Year 10-11</b> To improve the number of boys achieving the NCEA Numeracy and Literacy Co-requisites (Reading and Writing).</p> <p>To have 85% of our boys achieve the NCEA Numeracy and Literacy Co-requisites by the end of their year 11 academic year (2025).</p> <p>To have 95% of our boys achieve the NCEA Numeracy and Literacy Co-requisites by the end of their year 12 academic year (2026).</p>	Dec 2025
<b>Action(s)</b>	<b>By</b>	<b>Status</b>
1. Work with Faculty areas to deliver literacy strategies across all learning areas (BTE Proofreading Code, Instructional Vocabulary Guides/Lists, Writing Frames)	Dec 2025	
2. Track student progress regularly re Literacy	Dec 2025	
3. Core class meetings - analysis of data (e-asTTle/PAT) and next steps in teaching and learning	Dec 2025	
4. Parent information evening in term 2- Literacy and Numeracy Co-requisites	T2 2025	

Keep Stop Start (SRT3)	START - Focussing on raising the attendance of all students [SRT3] CL/CT/LU/Jack Kirifi	
<b>Measure</b>	<p>NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika).</p> <p>100% of students with attendance &gt;90%. Total and Maori attendance tracked per term (along with key full school events i.e. Cross country).</p> <p>Total number of stand downs reduced to &gt;40 stand-downs (per 1000 students)</p>	Dec 2025
<b>Action(s)</b>	<b>By</b>	<b>Status</b>
1. Increase attendance of targeted at risk students (Targeted house groups)	Dec 2025	
2. Transition into year 9 program reviewed and linked with best practice	Dec 2025	
3. Review of house competition events to ensure maximum attendance and participation	Oct 2025	
4. Development of Pasifika and Maori attendance plan [CL/CT/LU/Jack Kirifi]	April 2025	
5. Continue to improve attendance strategy with a view to meet ministry goals and reported to BOT [CL]	Ongoing	



<b>Keep Stop Start (SRT4)</b>	START - Focussing on lifting the quality of our results and closing the gap between Maori and non-Maori and Pasifika [SRT4] ALL		
<b>Measure</b>	NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika). Increase the number of Merit and Excellence grades at each year level by 10%.	Dec 2025	
<b>Action(s)</b>	<b>By</b>	<b>Status</b>	
1. Review of Academic Results by Departments and Teachers [AR/CT/WT]	Mar 2025		
2. Review of Academic Results by HoF to SLT Education [HM/AR/CT/WT]	Mar 2025		
3. BTE Plans in place for HOF, Principal's Nominee & PLD leaders [AR]	Dec 2025		
4. Academic mentoring and individual plans in place for all at risk students [AR/CL]	May 2025		
5. Tracking and reporting to BOT of all students (including at risk students and Maori students) [AR]	Ongoing		
6. Tracking of academic performance [AR/CT/CL]	Ongoing		
7. Embedding cultural capability and awareness in Huia Rōpū [HM/HOD Maori]	Ongoing		
8. Deliver and review the year 9 Tikanga course [CT/HOD Maori]	Dec 2025		
9. Increase the number of New Zealand Scholarships by 10% annually	Dec 2025		

<b>Keep Stop Start (SRT5)</b>	START - Increasing the focus of strong classroom care/relationships and effective teaching [SRT5] AR/CL/CT/WT/LU/Jack Kirifi		
<b>Measure</b>	Teacher certification requirements are met and all teachers are demonstrating a commitment to improve their teaching and classroom relationships.	Dec 2025	
<b>Action(s)</b>	<b>By</b>	<b>Status</b>	
1. Faculty reviews, one per term, including full lesson observations of all teachers in the faculty	Dec 2025		
2. Additional assistance is given to teachers who request and/or require it	Ongoing		
3. TOD presentation, 2 per year with focus on classroom care/relationships and effective teaching	Dec 2025		



<b>Keep Stop Start (SRT6)</b>	START - Focussing more on the health and wellbeing of our students and staff [SRT6] CL/AR		
<b>Measure</b>	Greater than 90% of students agree or strongly agree that they feel like they belong to NPBHS (Source: NPBHS well-being survey data).	Dec 2025	
<b>Action(s)</b>	<b>By</b>	<b>Status</b>	
1. Health and well-being delivered via Huia	Dec 2025		
2. Guidance department providing advice and initiatives to improve student/staff well-being	Dec 2025		
3. Wellness committee to provide two events or implement two initiatives per year for staff collegiality	Dec 2025		
4. Wellness committee to report to HM termly regarding future staff focus and needs	Ongoing		

<b>Keep Stop Start (SRT7)</b>	START - Providing more leadership opportunities to minorities and junior students [SRT7] CT/SO/LU/Jack Kirifi		
<b>Measure</b>	Increased leadership opportunities for all students.  Balanced student leadership team.  Total number of stand downs reduced to >40 stand-downs (per 1000 students)	Dec 2025	
<b>Action(s)</b>	<b>By</b>	<b>Status</b>	
1. Documented junior student leadership actions in the Student Leadership Development	Dec 2025		
2. Once a term a leadership presentation to the Maori/Pasifika Huia Rōpū	Dec 2025		
3. Implementation of 2 new leadership opportunities for students; junior and senior	Dec 2025		



<b>Keep Stop Start (SRT8)</b>	START - Raising more funding to meet our growing needs [SRT8] HM/RU/SN		
<b>Measure</b>	Increased untagged income for the school by \$120,000.	Dec 2025	
<b>Action(s)</b>	<b>By</b>	<b>Status</b>	
1. Increase international student numbers to 40 FTE [RU]	Dec 2025		
2. 100% capacity in the hostel including 40 year 9's for 2024 [SN]	Jan 2025		
3. Implement a donations scheme for old boys [HM/RU]	Dec 2025		
4. Replace the boarders' lounge with a purpose-built academic hub and additional accommodation [SN/HM/RU]	Dec 2026		
5. Marketing plan for letting the school out to the community [SN/RU]	Dec 2025		

<b>Keep Stop Start (SRT9)</b>	START - Maintaining our positive brand in the community [SRT 9] HM		
<b>Measure</b>	Community satisfaction >90%.	Dec 2025	
<b>Action(s)</b>	<b>By</b>	<b>Status</b>	
1. Improve on the 'Something for Nothing' initiative	Dec 2025		
2. Host at least 8 community-wide events	Dec 2025		
3. Continue our focus on producing quality young men	Dec 2025		



<b>Keep Stop Start (SRT10)</b>	START - Focussing more on the career pathways for leaving students [SRT 10] CT/LU/Jack Kirifi		
<b>Measure</b>	NCEA Results L1 = 85% L2 = 85% L3 = 85% (Including Maori-Pasifika).  Students tracked and leavers' data analysed for transition into further training/workforce.  100% of students with attendance >90%. Total and Maori attendance tracked per term (along with key full school events i.e. cross country).  Total number of stand downs reduced to >40 stand-downs (per 1000 students)	Dec 2025	
<b>Action(s)</b>	<b>By</b>	<b>Status</b>	
1. Courses tailored to students' needs and future needs	Dec 24/26		
2. Best practice procedures are designed and reviewed for better student outcomes	Dec 2025		
3. One on one meetings for all 'at risk' students with whanau engagement, NCEA and career pathway plan created and implemented	Dec 24/26		

<b>Keep Stop Start (SRT11)</b>	START - Providing more opportunities for student voice [SR11] AR/CL		
<b>Measure</b>	Students report increased consultation opportunities within satisfaction survey.	Dec 2025	
<b>Action(s)</b>	<b>By</b>	<b>Status</b>	
1. Minimum student voice objectives set, met and monitored within teacher professional growth cycle [AR]	Dec 2025		
2. Specific student voice collected on year 9 Tikanga programme [AR/CT]	Dec 2025		
3. Student Council report to BOT via Student Rep	Dec 2025		
4. Individual Maori and Pasifika student lead voice, reported to HM via LU and Jack Kirifi	Dec 2025		

**Codes:** HM - Headmaster, AR - Reid Archer (Deputy Headmaster [2IC]- Education), CL - Matt Cleaver (Deputy Headmaster - Pastoral Care), HP - Andrew Hope (Deputy Headmaster - Infrastructure/Pastoral Care Support), CT - Hemi Coates (Deputy Headmaster - Education), RU - Hugh Russell (Deputy Headmaster/Director of International Students), WT - Dr Janine Wright (Assistant Headmaster - Education), SN - Jamie Stones (Director of Boarding), SO - Michael Somers (Leadership Director), LU - Chris Luke (HOD Maori), MO - Tania Moore/Bernie Perkins (Literacy across the curriculum), Jack Kirifi (Pasifika Lead)

## STATEMENT OF VARIANCE AND ANALYSIS OF STUDENT PROGRESS AND ACHIEVEMENT 2025

This report outlines the tracking, analysis, and variance of our 2025 academic results.

### ACADEMIC STRATEGIC GOALS:

- Development and review of our modern, innovative, and relevant school curriculum
- Raise our Numeracy and Literacy standards
- Improve the quality of our NCEA results and close the gap between Māori and non-Māori
- Focus on strong classroom care/relationships and effective teaching

### 2025 NCEA RESULTS

#### NCEA School Results

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	78.1	81.1	73.7	50.6
2022	81.1	79.0	72.1	52.6
2023	80.7	83.6	78.8	46.9
2024	78.8	87.0	82.0	54.1
<b>2025</b>	<b>79.2</b>	<b>88.0</b>	<b>92.0</b>	<b>67.0</b>
<b>Variance</b>	<b>+0.4</b>	<b>+1.0</b>	<b>+10.0</b>	<b>+12.9</b>

National Male	68.8	70.4	67.4	43.4
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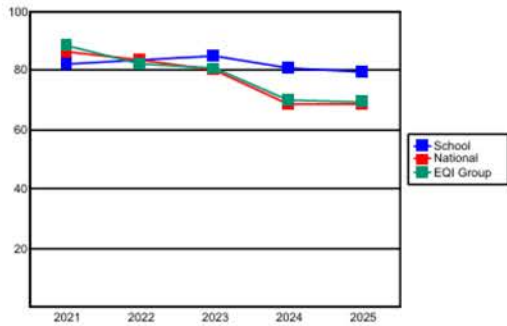
#### Māori NCEA Results

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	68.9	80.4	73.3	33.3
2022	70.0	73.6	56.4	38.5
2023	67.8	74.6	57.1	34.3
2024	64.1	84.8	64.6	37.5
<b>2025</b>	<b>65.0</b>	<b>84.0</b>	<b>89.0</b>	<b>44.0</b>
<b>Variance</b>	<b>+0.9</b>	<b>-0.8</b>	<b>+24.4</b>	<b>+6.5</b>

Nat. Māori Male	61.1	64.2	61.5	31.9
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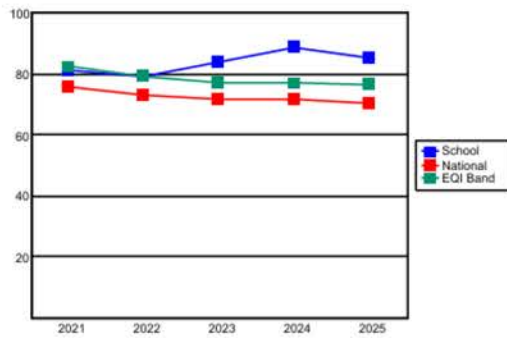
**2025 RESULTS ANALYSIS**

**NCEA Level 1 - Male**



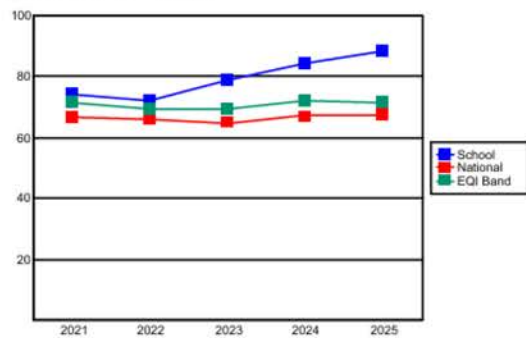
+ 10.4% above national male  
 + 9.9% above male Equity Index Band (schools with 'Below Average Socio-Economic Barriers')

**NCEA Level 2 - Male**



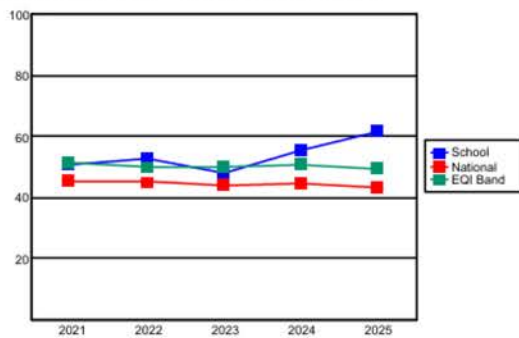
+ 17.6% above national male  
 + 11.4% above male Equity Index Band

**NCEA Level 3 - Male**



+ 24.6% above national male  
 + 20.8% above male Equity Index Band

**NCEA University Entrance (UE) - Male**



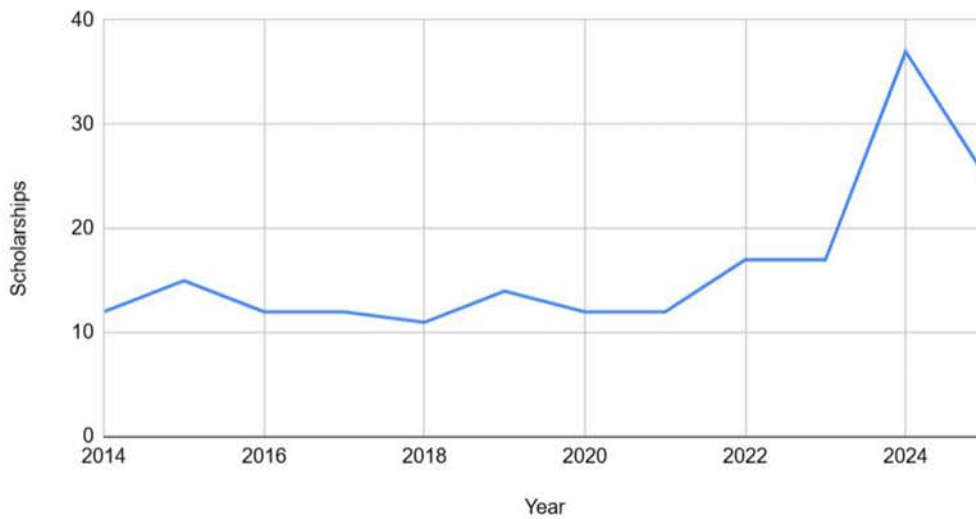
+ 23.6% above national male  
 + 18% above male Equity Index Band

**2025 NEW ZEALAND SCHOLARSHIP RESULTS**

25 scholarships in 15 subjects

	Name	Year	Subject	Number
1	Student 1	13	Earth & Space Science, English, Chemistry, Physics, Technology, and Digital Technologies	6
2	Student 2	13	Chemistry, Physics, and Design and Visual Communications	3
3	Student 3	13	History and Physical Education	2
4	Student 4	13	English and Geography	2
5	Student 5	13	Music	1
6	Student 6	13	English	1
7	Student 7	13	Technology	1
8	Student 8	13	Chemistry	1
9	Student 9	13	Physics	1
10	Student 10	12	Religious Education	1
11	Student 11	13	Photography (O)	1
12	Student 12	12	Calculus	1
13	Student 13	13	Economics	1
14	Student 14	13	Physics	1
15	Student 15	13	Religious Education	1
16	Student 16	13	Economics (O)	1

**2014-2025 NPBHS 'SCHOLARSHIP' RESULTS**

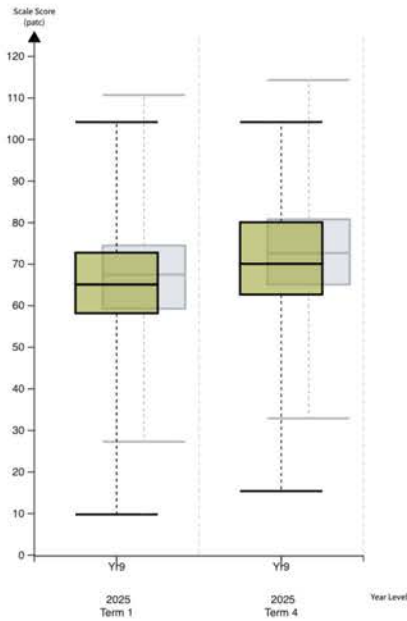


**JUNIOR LITERACY**

**Year 9 PAT Reading Comprehension Results**

**Green box = NPBHS**

**Grey box = All NZ**

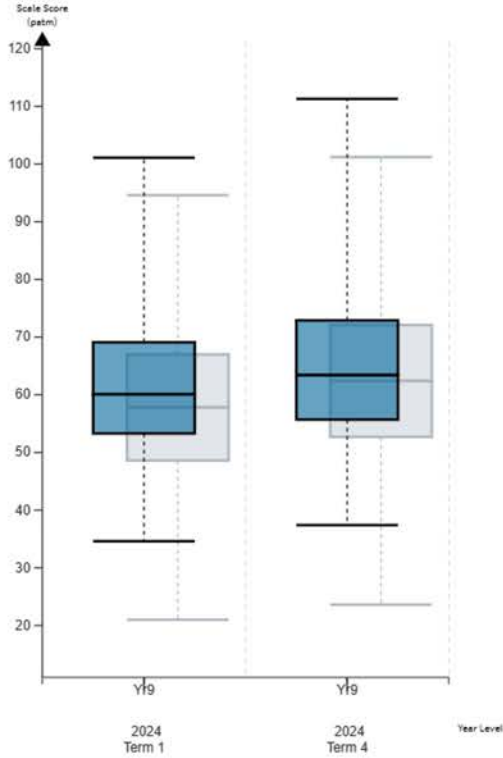


Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2025	Term 1	9	296/312	65.2 (67.3)	12.0 (11.4)	104.2 (110.7)	72.8(74.5)	65.1 (67.5)	58.2(59.3)	9.8 (27.3)
2025	Term 4	9	307/317	70.5 (72.8)	13.6 (11.2)	104.2 (114.3)	80.1(80.8)	70.1 (72.7)	62.7(65.1)	15.4 (32.9)

**JUNIOR NUMERACY**  
**Year 9 PAT Mathematics Summary**

Blue box = NPBHS

Grey box = All NZ



Year	Term	Year Level	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
2025	Term 1	9	309/309	62.5 (57.8)	12.5 (13.6)	111.3 (94.6)	69.1(67.0)	60.1 (57.8)	53.3(48.6)	37.4 (21.0)
2025	Term 4	9	323/323	66.0 (62.4)	14.6 (14.4)	111.3 (101.2)	74.3(72.1)	63.4 (62.4)	55.7(52.7)	37.4 (23.6)

**YEAR 10 NCEA Corequisite Results (2022-2025)**

Achieved	Numeracy		Writing		Reading	
	NPBHS	NZ	NPBHS	NZ	NPBHS	NZ
% of entered						
<b>2022 (pilot)</b>	65.0%	64.1%	47.0%	49.8%	73.0%	67.3%
<b>2023</b>	68.7%	62.1%	52.0%	56.4%	58.0%	68.0%
<b>2024</b>	70.7%	61.9%	78.3%	71.0%	75.4%	74.9%
<b>2025</b>	<b>77.7%</b>	<b>69.9%</b>	<b>82.9%</b>	<b>75.2%</b>	<b>82.0%</b>	<b>79.0%</b>
<b>Variance</b>	<b>+7.0%</b>	<b>+8.0%</b>	<b>+4.6%</b>	<b>+4.2%</b>	<b>+6.6%</b>	<b>+4.1%</b>

## INITIATIVES TO IMPROVE

Following a schoolwide analysis of our 2025 academic results, we will consolidate on several significant changes to our tracking, targeting, and mentoring of our At-Risk-Of-Not-Achieving (ARON) students and priority learner groups.

The most significant new initiatives introduced or improved are coded as 'Introduced' with significant recent initiatives (2-3 years) coded as 'Ongoing' and/or 'Ongoing and to be reviewed'.

- Professional Learning and Development
  - Focus on curriculum and qualification changes → Ongoing
  - Focus on embracing Artificial Intelligence in all teaching and learning activities → Introduced
  - Focus on mātauranga māori and te ao māori → Ongoing
  - Focus on literacy and numeracy teaching across the curriculum → Ongoing
- Literacy and Numeracy
  - Use PAT Reading Comprehension data to improve junior literacy teaching → Ongoing
  - Re-classing of targeted students into 'Literacy Boost' subject option → Introduced
  - Use Numeracy PAT data to improve junior numeracy/mathematics teaching → Ongoing
  - Re-appointment of a second Literacy (LATIC) Leader to support staff and students → Ongoing
  - Re-appointment of a Numeracy (NATIC) Leader to support staff and students → Ongoing
  - Co-requisite results breakdown shared to see areas for improvement → Ongoing
- Reporting
  - Weekly Engagement Reports → Ongoing
  - Termly Progress Report that comments on the NZC Key Competencies → Ongoing
  - Weekly engagement tracker data sent to sport, culture, and house leaders → Ongoing
  - End-of-Year Junior Academic Transcript → Introduced
    - Report new SMART data
    - Report core subject examination grades (A-E grades for Y9, N,A,M,E for Y10)
    - Report ALL 2026 grades
- Academic tracking and support
  - Priority Dean supporting new to school and at-risk junior students → Ongoing
  - Deans monitoring attendance → Ongoing
  - Deans tracking of senior at-risk students → Ongoing
  - Māori students mentoring in Māori Huia rōpū → Ongoing
  - Pasifika students mentoring in Pasifika Huia rōpū → Ongoing
  - Senior Mentor supporting at-risk senior māori students → Introduced
  - Head of Future Pathways supporting at-risk senior students → Ongoing
  - Huia rōpū teachers monitoring NCEA pass rates → Ongoing
  - Heads of Faculty and Deans monitoring students who do "Not submit" assessments → Ongoing
- Other
  - Purpose-built Te Haumaru - Learning Centre for our supported learning students → Ongoing
  - Addition of a second Y9 Homeroom class → Introduced
  - Revitalisation of and use of our new modern Pridham Library → Introduced
  - Use of 'Gemini' to strengthen our junior classing → Introduced
  - Sport in Education (SIE) programme → Ongoing and to be reviewed

**RESULTS ANALYSIS BY FACULTY / LEARNING AREA (HIGH LEVEL SUMMARY NOTES)**

**1. English Faculty Results Analysis 2025**

<p><b>Staff Comments</b></p> <p>Areas of strength:</p> <ul style="list-style-type: none"> <li>- Generally a very collaborative department (verbally). There is a great deal of useful chat, daily around assessment, moderation and student wellbeing. There is a lot of shared resources, between teachers and the majority of people are very giving of their time and resources. I would like to see more sharing of resources/unit plans in our shared drive, however, as this tends to be very informal (i.e. people asking others). This would help when new teachers arrive.</li> <li>- It is also a knowledgeable department, and teachers, for the most part are keen to learn, upskill and create the best content for their students. The new Year 11 curriculum, for us, has actually been a really positive experience.</li> <li>- We have heaps of fun and laughs. It is a good place to be, and I feel teachers, and students feel safe and supported.</li> </ul> <p>Areas of concern:</p> <ul style="list-style-type: none"> <li>- There is not anything I am hugely concerned with. I am interested in tracking endorsement. I feel some teachers are not providing Merit and Excellence as an option. This is a goal for this year. We will do work around this at TODs and in faculty meetings.</li> <li>- Another thing that English middle leaders have found is what seems an increasing helplessness, i.e. staff requiring a great deal of support/doubting themselves. This is also a sign of the times: constant curriculum change, new APPs etc creates uncertainty and anxiety. So a work on is how to empower staff to feel confident with this change.</li> </ul>
<p><b>Subject Results - see results doc for more detailed analysis <a href="#">Senior results analysis</a></b></p>
<p>Areas of strength:</p> <ul style="list-style-type: none"> <li>- More Excellences at Level 1</li> <li>- Scholarship results</li> <li>- Students striving for those grades</li> </ul> <p>Areas of concern:</p> <ul style="list-style-type: none"> <li>- Students not sitting externals</li> <li>- Student apathy, and in some staff too</li> <li>- Rates of Merit endorsement; Not Achieved grades in some standards</li> </ul>
<p><b>Overall Faculty Analysis</b></p>
<p><b>Keep</b></p>

<ul style="list-style-type: none"> <li>- Literacy support programme -</li> <li>- Literacy Boost</li> <li>- Scholarship</li> <li>- Media Studies</li> <li>- EAP - how to use this course in a more effective way?</li> <li>- Exam.net</li> </ul>
<p><b>Stop</b></p> <ul style="list-style-type: none"> <li>- There is not really anything I can think of. We have stopped and started a great deal in the last few years.</li> </ul>
<p><b>Start/ed</b></p> <ul style="list-style-type: none"> <li>- Implementing all of the new curriculum, assessment tools, APPs etc . . . <a href="#">Exam.net</a>, online PATs, SMART, Scribo . . .</li> <li>- New junior curriculum</li> <li>- A more directed faculty-wide focus (with aligned strategies) on Merit endorsement</li> </ul>

## 2. Science Faculty Results Analysis 2025

<p><b>Staff Comments</b></p> <p>Areas of strength:</p> <ul style="list-style-type: none"> <li>- HODs - just great. Collaborative, knowledgeable and hard working. They create SOW and programmes of study to enhance their subject - not just at the senior level (KP, DN, HZ).</li> <li>- Our younger staff - so collaborative and enthusiastic (MH and JY).</li> <li>- Great experience and knowledge within the faculty. Lots of ideas, different activities and practical work being done (IN, PL and KC in particular)</li> <li>- Science Technician - how good! More practical than ever is being done (well in recent times anyway).</li> </ul> <p>Areas of concern:</p> <ul style="list-style-type: none"> <li>- Senior opportunities for JY and IN in particular.</li> <li>- Uninspiring teaching at times.</li> <li>- Collaboration and adaptation is less than optimal at times.</li> </ul>
<p><b>Subject Results</b></p> <p>Areas of strength:</p> <ul style="list-style-type: none"> <li>- Top students do well. 8 of the 25 scholarships from Science - 4 in Phys and 3 in Chem (2nd =).</li> <li>- Internal moderation results in all L2 and L3 subjects came back consistent as well (3/3 for Chem 2025)</li> <li>- L1 Science (Chem and Bio) internal results. L1 Science external results (Phys).</li> <li>- 14+ % up in L1 (from 35% to 61%) and L3 AgriSci, L2 Bio and L2 and L3 Phys.</li> <li>- Phys L3 externals.</li> <li>- Number of students choosing L2 and L3 AgriSci.</li> </ul> <p>Areas of concern:</p> <ul style="list-style-type: none"> <li>- Number of E grades in externals - down on National stats. (except L1 Sci, Chem 3.4, Bio 3.6 and Phys L3)</li> <li>- Students choosing senior Science courses has slowly eroded over the last few years (students/classes): <ul style="list-style-type: none"> <li>- 2023 (432/18)</li> <li>- 2024 (422/18)</li> <li>- 2025 (339/14)</li> <li>- 2026 (345/16) This is despite greater student numbers in the senior school.</li> </ul> </li> </ul>

<b>Overall Faculty Analysis</b>	
<b>Keep</b>	<ul style="list-style-type: none"> <li>- Unit standards in AgriSci - they help the 14+%.</li> <li>- Optional Standards in L2 and L3 Chem - they help the 14+%</li> <li>- Running L3 AgriSci as an academic year, covers our bases at least. More sec schools in Taranaki are following our lead re this - We have ]largest L3 class in Taranaki.</li> <li>- Year 11 Science Rotations - it really helps having specialists teach at this level. <ul style="list-style-type: none"> <li>o Nuances are not missed and critical info needed for L2 is emphasised. Having the option to have an internal class in each rotation means that the students can move, if necessary, to the correct class.</li> </ul> </li> <li>- Super 8 PD. Was great PD, especially valuable for the HOD's. Good collaboration.</li> <li>- Science Technician - just fantastic! Thanks for the increased hours too, it has been really beneficial.</li> <li>- Keep our HODs - they are fantastic in their roles, and extremely collaborative.</li> <li>- Current L1, L2 and L3 programs</li> <li>- ESS as an option for the start of 2027 when students come back to (re-)select subjects</li> <li>- Promoting Science and Science opportunities to our students as and when they come up.</li> </ul>
<b>Stop</b>	<ul style="list-style-type: none"> <li>- Physics standards 91169 (2.2) and 91522 (3.2) were offered in 2025 as options for the weaker students wanting to avoid 3 external papers. They did quite badly, so are not offering it in 2026.</li> <li>- Slightly annoyed that I lost the top Y13 Ag boys to Economics and Y12 numbers decreased because ADP clashed with Ag. Can we change this for next year?</li> <li>- Writing off ESS and L2 Science in Action because of student numbers at the end of the year. It doesn't afford an opportunity for those weaker students who want a UE science.</li> </ul>
<b>Start</b>	<ul style="list-style-type: none"> <li>- Looking at opportunities in the senior sciences for our teachers that don't currently have a L2 or 3 subject. Also good for succession.</li> <li>- Finding time to analyze new L1, L2 and L3 Curriculum and writing new Schemes of Work and resources to implement in 2027.</li> <li>- Balancing the senior class numbers around subjects. Very unbalanced, particularly at Year 11. (I know that this may not be possible)</li> <li>- Looking at more ways to promote Science, at L2 and L3 in particular, to address the gradual "slide" in student numbers.</li> </ul>

### 3. Health & Physical Education Results Analysis 2025

<b>Staff Comments</b>
<p>Areas of strength:</p> <ul style="list-style-type: none"> <li>- BN - Exceptional L2 planning, professional development and student monitoring processes</li> <li>- TE - Despite L1 External results is making massive shifts in the senior PE space becoming TIC of L1 PE. Expect big things in 2026 as he learns more.</li> </ul> <p>Areas of concern:</p> <ul style="list-style-type: none"> <li>- AK - Poor assessment deliveries and adherence to procedures. Two significant issue in 2025 (YO removed AK from Senior PE in 2026)</li> <li>- MG - English background we employed him for just not coming to fruition and being actioned. Has Level <math>\frac{2}{3}</math> Health this year and expectation has been set by YO. YO/BG may look to remove him as TIC Year 9 PE</li> </ul>

<p>make him TIC Health moving forward and set some KPI's for both Junior and Senior Health. This will also allow BG to really focus on new curriculums.</p> <ul style="list-style-type: none"> <li>- MU/RO classroom management - a lot of withdrawals.</li> </ul>
<p><b>Subject Results</b></p>
<p>Areas of strength:</p> <ul style="list-style-type: none"> <li>- Level 2 PE - Significant pass rates and E/M proportions compared to national standards</li> <li>- ODE/HOSP - Consistently meeting/exceeding national standard pass rates</li> <li>- Senior Health on par/exceeding national standard pass rates but a massive opportunity to get A's up into M/E's - Challenge to MG</li> <li>- L1 ADP Internals pass rates (improved process with checkpoints/practical reduction incentives/development of resources)</li> <li>- L1 ADP external (massive improvements from 2025 - Still need to work on A's and M's lifting standard)</li> </ul> <p>Areas of concern/development:</p> <ul style="list-style-type: none"> <li>- L1 PE external 1.4 (discuss/refer to 1.1 moderation contradictions)</li> <li>- L1 Food Sci - US167</li> <li>- L1 Hosp - US15892</li> <li>- L2 Hosp - US167</li> <li>- L2 ODE - US427/476/#2804</li> <li>- L2 ODE performance AS - more M and E's 2026</li> <li>- Consistency across senior S&amp;R standards results (up and down) - More engaging context 2026</li> <li>- Poor turn out at L3 Health External</li> <li>- RW 30935 - low pass rate (YO/RW teaching alongside each other 2026, YO helping with assessment delivery and processes to ensure boys are keeping up)</li> <li>- L3PE - More M/E's needed</li> </ul>
<p><b>Overall Faculty Analysis</b> - YO to refer to <a href="#">google form</a> reflection summaries</p>
<p><b>Keep</b></p> <ul style="list-style-type: none"> <li>- Department goal from 2025 carries over to 2026 (Everyone actively implementing literacy framework into more AS's)</li> <li>- Invest in developing staff who have shown awesome positives early doors (Turner, Archer, Loveridge, Featherston)</li> <li>- High expectations of results in US based courses</li> </ul>
<p><b>Stop</b></p> <ul style="list-style-type: none"> <li>- Stop putting uninvested teachers in certain subject areas</li> </ul>
<p><b>Start</b></p> <ul style="list-style-type: none"> <li>- Making termly progressions in embedding the new curriculum into our program</li> <li>- Using PLD from PENZ to begin transferring our Senior HPE literacy framework into junior HPE. E.g developing students' verbal literacy with structured verbal tasks. (Further PLD required from Heemi at PENZ)</li> </ul>

**4. Social Sciences Faculty Results Analysis 2025**

<b>Staff Comments</b>
<p>Areas of strength:</p> <ul style="list-style-type: none"> <li>- Depth across the History Dept - experience in teaching all levels</li> </ul> <p>Areas of concern:</p>
<b>Subject Results</b>
<p>Areas of strength:</p> <ul style="list-style-type: none"> <li>- Business Studies - improvement with 14+ with a move to add in an internal and remove an external</li> </ul> <p>Areas of concern:</p> <ul style="list-style-type: none"> <li>- Levels 2 and 3 Economics - especially the externals.</li> <li>- Level 3 History - poor external results but there was logic in the way that teacher structured the course.</li> <li>- Money Management - the intention behind them is right but it is tough work on staff (student motivation etc). There is a difficulty in finding the right staff for this, with the ability to motivate</li> </ul>
<b>Overall Faculty Analysis</b>
<p><b>Keep</b></p> <ul style="list-style-type: none"> <li>- Course differentiation - e.g. using tourism standards for ARON students in both Geo and History, Fin. Capability for students in Business.</li> <li>- Working hard to get the A students to be M students.</li> </ul>
<b>Stop</b>
<p><b>Start</b></p> <ul style="list-style-type: none"> <li>- Pushing the merit minimum phrase within the dept</li> </ul>

**Department Specific Notes and Analysis**

**Commerce Department**

<p>L1 Commerce - Price determination assessment wasn't quite as clear as it needed to be. Adjusted for 2026. Pass rates on a whole were good. Decision making standard was good, adjusting in 2026 for the water treatment plant (&amp; field trip).</p> <p>L2 Bus - Pass rates went up. Excellence rates up slightly - needs improving still. Used Property Brokers for 2.5 which went really well. Change to one exam for Non-YES.</p> <p>L3 Bus - L3 removed an external and included an extra internal. Made 14+ way more possible - not relying on exams. E results improved. Biltong a hit!</p> <p>L2/3 YES - Being a lot harsher with entries.</p> <p>L2 Acct - Replaced the 2.4 external with 2.3. The new external is harder to pass, but easier to get higher grades if</p>
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students know what they are doing. This resulted in 4 more excellences. Other grades dipped slightly as a result of larger class sizes and changing teaching sequence to account for students having not done level 1 for the first time. I have adjusted our term 1 sequence to try to fix this. We need more 2.1 excellences, we are working with external teachers on this.

L3 Acct - Pass rates were higher across the year because of it being our second year with the same students. 3.3 which is a continuation of 2.3 mentioned above. Grades reflected them having not done 2.3, this should obviously improve with this year's group. No 3.1 excellences, working on this along with 2.1 above.

**Geography Department**

Level 1 - need more emphasis on the external (91935). We are doing well on the internals but greater emphasis needs to be placed on external prep.

Level 2 - 2025 cohort was a particularly average cohort. Internal results were actually ok given the class. Excellence in the external was seen as too hard for most students, the excellence level students thought it was best to concentrate on other standards.

Level 3 - a reasonably strong cohort who generated reasonably strong results. Most had 14+ before the externals so a drop off with exams.

**History Department**

[Results Analysis 2026](#)

**5. Technology Faculty Results Analysis 2025**

<p><b>Staff Comments</b></p> <p>Areas of strength:</p> <ul style="list-style-type: none"> <li>- Johanes - Good operator,</li> </ul> <p>Areas of concern:</p> <ul style="list-style-type: none"> <li>- OA - personality clashes</li> </ul>
<p><b>Subject Results</b></p> <p>Areas of strength:</p> <p>DVC</p> <ul style="list-style-type: none"> <li>- Slight increases across all 3 levels, but still not at the expected level.</li> <li>- Happy with the increase at L3 and attainment of 1 scholarship.</li> <li>- We continue to build the Scholarship program and had a number of L2 narrowly miss gaining scholarship. These students will again attempt this year with hopefully better results. A large number of L2 students this year have also shown interest in submitting for scholarship this year.</li> </ul> <p>Electronics</p> <ul style="list-style-type: none"> <li>- L1 - Substantial improvement overall at L1. This year will be a revised course by PI that creates better consistency across the senior levels. Aim is to increase the 14+ pass rate further toward 80% and move to achievement standards to allow students to improve the quality of their marks and also gain endorsement.</li> </ul> <p>Digital Technologies</p> <ul style="list-style-type: none"> <li>- Pass Rates</li> <li>- Strong and improved pass rates in all classes except level 2 computer science. 14+ credit achievement variable and quite swingy but overall looks to be mostly improved upon last year.</li> </ul>

- Internal standards Level 1
- Results really strong versus national average
  
- External standards level 1
- Usability external is roughly in line with national average but Design external has a gap - an area of focus for this year.
  
- Level 2
- Most standards track well compared to national averages. In computer science there are two standards that are tracking behind - the external and the processes standard. Processes internal standard will be an area of focus this year. Level 2 computer science (and level 3) have had an overhaul this year which will hopefully lead to an improvement in these areas.
  
- Level 3
- Results good across the board at level 3 (though student numbers were low) including external results which have been a focus.

#### Metal

- Keep
- Continue with the teaching approaches that led to strong results in Level 2 and Level 3 Engineering, where student engagement and achievement improved a little bit. Only 3 students in 2024 completed 3 AS's extra where all other students completed a combination of US's & As's
  
- Going forward, We will begin using NZQA exemplars more regularly to clearly show students the differences between Achieved, Merit, and Excellence work. We also plan to include more material testing activities so students have real data to analyse and discuss, which should strengthen the quality of their responses for the Level 1 external standard. In addition, We intend to introduce Computer-Aided Engineering tools such as Finite Element Analysis (FEA) to help students better understand material behaviour and support deeper analysis. By explicitly teaching how to provide detailed explanations, evidence, and engineering reasoning, We will aim to improve Level 1 Engineering.

#### Wood

- Overall a mixed bag of a year. Some strong outliers, however, plenty of room to improve. Stricter deadlines needed.
- Some quality work starting to come out

#### Areas of concern:

#### DVC

- Some difficulty with 2025 being the first year of combined class of L2 and L3. Will have a better understanding of how to run the course more effectively this year.
- The quality of marks across the board was trending downward and will be a focal point this year.
- L1 Standard 92003 was the weakest at the level and needs to be looked at in more detail. I have viewed some submissions and have picked up on simple errors that can easily be remedied to improve the pass rate significantly.
- L2 91337. There is significant room for improvement with this external. I think that if I can improve this one standard we will see a significant increase in the 14+ pass rate.
- L3As with level 2, one standard is the weakest 91627. This is the follow on standard from the weak 91337.

#### Electronics

- L2Disappointing. This year's class were only submitted into 12 credits worth of standards. Because he was new to electronics, OA found it difficult to organize a course and find suitable standards that he found comfortable to teach. Little was given in terms of hand over. We have remedied this in 2026 and have created a revised program to ensure students can gain over 14 credits.

#### Metal

- At Level 1, although there was a noticeable drop in results—particularly in the external standard 1.4
- Stop relying on students to work out the required level of detail on their own, especially for external assessments. Last year many Level 1 students did not include enough depth in their answers to reach Merit

or Excellence, which suggests that expectations were not clear enough.

Wood  
 - 14+ credits needs to increase. More planning and diligence required.

**6. Arts and Languages Faculty Results Analysis 2025**

<b>Staff Comments</b>
<p>MA demonstrates strong academic leadership and produces high-quality results, there have been professional challenges with a colleague in her department.</p> <p>TR teaching has necessitated formal professional conversations.</p> <p>Good pass rates in French but facing a decline in the number of students electing to take the subject.</p> <p>WG is developing well and achieved his first Scholarship in Photography under his tutelage</p> <p>Continued excellent growth in Spanish with strong enrollment numbers across all year levels.</p> <p>LA challenging year with health, but has returned to near 'full fitness' this year.</p> <p>Mandarin numbers a small but junior classes will run this year however Y11 class will not.</p> <p>LU excellent teacher but support required with administrative tasks.</p> <p>Drama classroom environments are caring and nurturing and fill a vital space or offer, although feedback suggested that some boys have taken advantage of the relaxed nature of lessons, assessment etc.</p>
<b>Subject Results</b>
<p>Art Subjects</p> <ul style="list-style-type: none"> <li>● <b>L1 Design (L1DESNF):</b> The cohort grew from 27 to 45 students. The pass rate increased from 85.19% to 95.56%.</li> <li>● <b>L1 Painting (L1PAITF):</b> The pass rate dropped from 95.83% in 2024 to 73.08% in 2025. Excellence results fell from 29.17% to 15.38%.</li> <li>● <b>L2 Design (L2DESNF):</b> The pass rate rose from 68.42% in 2024 to 95.24% in 2025. Excellence rates improved from 15.79% to 23.81%.</li> <li>● <b>L2 Painting (L2PAITF):</b> The pass rate declined from 90.32% to 75.00%. However, Excellence achievement remained high at 35.00%.</li> <li>● <b>L2 Photography (L2PHOTF):</b> The pass rate improved from 82.35% to 96.55%. Notably, the Excellence rate dropped from 23.53% to 0.00%.</li> <li>● <b>L3 Design (L3DESNF):</b> The pass rate improved to 100% in 2025 from 85.71% in 2024. Merit grades increased significantly to 58.33%.</li> <li>● <b>L3 Painting (L3PAITF):</b> The pass rate saw a slight decrease from 87.50% in 2024 to 81.25% in 2025.</li> <li>● <b>L3 Photography (L3PHOTF):</b> The pass rate fell from 91.67% to 84.21%. Excellence results improved from 0.00% to 31.58%.</li> </ul> <p>Drama</p> <ul style="list-style-type: none"> <li>● <b>L1 Drama (L1DRMAF):</b> The pass rate reached 100% in 2025, up from 91.67%. The Excellence rate increased from 0.00% to 11.11%.</li> <li>● <b>L2 Drama (L2DRMAF):</b> The pass rate increased from 80.00% to 90.91%. Results were heavily weighted</li> </ul>

toward "Achieved" (90.91%), with no students earning Merit or Excellence in either year.

- **L3 Drama (L3DRMAF):** The pass rate improved slightly from 83.33% to 88.89%. Like Level 2, 0.00% of students achieved Merit or Excellence in 2025.

#### Feedback on Weak Statistics

Several areas showed a downward trend in pass rates or a lack of high-level achievement compared to national benchmarks or previous years:

#### Declining Pass Rates

- **L1 Painting (L1PAITF):** A 22.75% drop in the pass rate (from 95.83% to 73.08%) indicates a significant struggle for this cohort compared to the 2024 group.
- **L2 Painting (L2PAITF):** The pass rate dropped by 15.32%. While the Excellence rate was strong, the drop in overall pass rate suggests the middle and lower ends of the class were less successful than the previous year.

#### Performance vs. National Data

- **L3 Music (L3MUSCH) Standard 91416:** The school's pass rate was only 36.40%, which is drastically lower than the national pass rate of 87.50%.
- **L3 Music (L3MUSCH) Standard 91424:** This standard also showed a low pass rate of 33.30%, well below the national average of 89.40%.
- **L1 Spanish (L1SPANF) Standard 91974:** The school pass rate of 72.30% trailed the national average of 88.40%.
- **L3 Spanish (L3SPANF):** Standards 91569, 91570, and 91572 all sat at a 66.60% pass rate, which is significantly lower than the national averages, which range from 93.70% to 96.60%.

#### Lack of High-End (Excellence/Merit) Grades

- **L2 Photography (L2PHOTF):** While the pass rate was high, the school achieved 0.00% Excellence, whereas the national average for Excellence in standard 91322 was 19.50%.
- **L2 and L3 Drama (L2DRMAF/L3DRMAF):** These subjects have successfully passed most students, but the lack of any Merit or Excellence grades across both levels in 2025 (0.00%) suggests a need to focus on lifting student performance from "Achieved" to higher tiers.

#### Overall Faculty Analysis

- **Successes:** L1 Design grew to 45 students with a 95.56% pass rate, while L3 Design reached 100%. L1 Drama also achieved a 100% pass rate.
- **Concerns:** L1 Painting pass rates fell by 22.75%. L3 Music and Spanish are performing significantly below national averages, with Music standards 91416 and 91424 failing to reach 37%.
- **Grade Quality:** Photography and Drama show a lack of Excellence and Merit grades, indicating a need for greater academic rigour.

## REPORTING ON THE PRINCIPLES OF BEING A GOOD EMPLOYER 2025

How have you met your obligations to provide good and safe working conditions?	We have consistently met our obligations through regular reviews and robust reporting processes, and an active and collaborative Health & Safety committee as outlined in the Equal Employment Opportunities Policy C308.
What is included in your Equal Employment Opportunities programme?	The programme, as detailed in the Equal Employment Opportunities Policy C308, focuses on raising awareness, sharing relevant information, and ensuring that the Headmaster supervises all employment decisions to maintain a fair and equitable process across all departments and units.
How have you been fulfilling this programme?	We are actively fulfilling this programme through continuous awareness campaigns, information sharing, and ensuring that the Headmaster plays a direct role in overseeing fair employment practices across the organization.
How do you ensure impartial selection of suitably qualified persons for appointment?	The selection process is conducted impartially by using an informed interview panel, as outlined in the Equal Employment Opportunities Policy C308, ensuring fairness and transparency in all hiring decisions.
How are you recognising the aims and aspirations of Māori, the employment requirements of Māori, and promoting greater involvement of Māori in the Education service?	We are committed to fostering both current and future Māori leadership through ongoing professional development opportunities. Additionally, NPBHS celebrates te reo Māori and tikanga, further supporting the inclusion of Māori in our educational environment.
How have you enhanced the abilities of individual employees?	We support the growth of our employees through regular performance reviews and by offering continuous development opportunities to help them reach their full potential.
How are you recognising the employment requirements of women?	In accordance with the Equal Employment Opportunities Policy C308, we ensure that the specific employment needs of women are consistently addressed, fostering a fair and inclusive work environment.
How are you recognising the employment requirements of persons with disabilities?	We regularly review and modify our facilities and processes to support employees with disabilities, ensuring accessibility and creating a supportive work environment. Recent property upgrades for sight-impaired students and employees

Refer: C308 Equal Employment Opportunities Policy NPBHS

## REPORTING ON EQUAL EMPLOYMENT OPPORTUNITIES (EEO) PROGRAMME/POLICY

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?	YES
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

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

## New Plymouth Boys' High School

# Statement of Comprehensive Revenue and Expenses

For the year ended 31 December 2025

	Notes	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>							
Government Grants	2	16,400,616	15,053,944	15,341,910	16,400,616	15,053,944	15,341,910
Government Grants - Resource Teachers: Learning and Behaviour	4	3,640,384	3,544,777	3,547,876	3,640,384	3,544,777	3,547,876
Locally Raised Funds	3	2,022,353	1,612,875	3,053,159	2,022,353	1,612,875	2,581,945
Interest		105,389	134,702	290,716	105,389	134,702	290,716
Hostel	5	3,176,938	3,091,377	2,880,382	3,176,938	3,091,377	2,880,382
<b>Total Revenue</b>		<b>25,345,680</b>	<b>23,437,675</b>	<b>25,114,043</b>	<b>25,345,680</b>	<b>23,437,675</b>	<b>24,642,829</b>
<b>Expense</b>							
Locally Raised Funds	4	1,252,578	1,030,025	1,677,904	1,252,578	1,030,025	1,710,080
Hostel	5	3,151,431	3,078,658	2,873,420	3,151,431	3,078,658	2,873,420
Learning Resources	6	13,387,406	12,233,974	12,986,403	13,387,406	12,233,974	12,986,403
Administration	7	1,076,599	895,906	1,004,303	1,076,599	895,906	1,004,303
Resource Teachers: Learning and Behaviour	3	3,640,384	3,544,777	3,547,876	3,640,384	3,544,777	3,547,876
Interest		10,699	-	7,829	10,699	-	7,829
Property	8	2,836,081	2,651,750	2,551,238	2,836,081	2,651,750	2,551,238
<b>Total expense</b>		<b>25,355,178</b>	<b>23,435,090</b>	<b>24,648,973</b>	<b>25,355,178</b>	<b>23,435,090</b>	<b>24,681,149</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(9,498)</b>	<b>2,585</b>	<b>465,070</b>	<b>(9,498)</b>	<b>2,585</b>	<b>(38,320)</b>
<b>Other Comprehensive Revenue and Expense</b>							
<i>Item that will not be reclassified to surplus(deficit)</i>							
Gain on equity investment revaluations		-	-	-	-	-	-
<b>Total other comprehensive revenue and expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(9,498)</b>	<b>2,585</b>	<b>465,070</b>	<b>(9,498)</b>	<b>2,585</b>	<b>(38,320)</b>

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

## New Plymouth Boys' High School

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

Notes	2025		2024		2025		2024	
	Actual	School Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual	Actual	
	\$	\$	\$	\$	\$	\$	\$	
<b>Equity at 1 January</b>	6,786,673	6,767,415	6,321,603	6,774,964	6,767,415	6,813,284		
Total comprehensive revenue and expense for the year	(9,498)	2,585	465,070	(9,498)	2,585	(38,320)		
Contribution - Furniture and Equipment Grant	-	80,000	-	-	80,000	-		
<b>Equity at 31 December</b>	<b>6,777,175</b>	<b>6,850,000</b>	<b>6,786,673</b>	<b>6,765,466</b>	<b>6,850,000</b>	<b>6,774,964</b>		
Accumulated comprehensive revenue and expense	6,786,673	6,850,000	6,786,673	6,765,466	6,850,000	6,774,964		
Reserves	-	-	-	-	-	-		
<b>Equity at 31 December</b>	<b>6,786,673</b>	<b>6,850,000</b>	<b>6,786,673</b>	<b>6,765,466</b>	<b>6,850,000</b>	<b>6,774,964</b>		
<b>Reserve Movements Analysis</b>								
<b>Accumulated comprehensive revenue and expense</b>								
Balance at 1 January	6,786,673	6,767,415	6,321,603	6,774,964	6,767,415	6,813,284		
Equity investment revaluation reserve transfer on disposal	-	-	-	-	-	-		
Contribution - Furniture and Equipment Grant	-	80,000	-	-	80,000	-		
Surplus/(deficit) for the year	(9,498)	2,585	465,070	(9,498)	2,585	(38,320)		
Balance 31 December	<b>6,777,175</b>	<b>6,850,000</b>	<b>6,786,673</b>	<b>6,765,466</b>	<b>6,850,000</b>	<b>6,774,964</b>		
<b>Equity investment revaluation reserves</b>								
Balance at 1 January	9,201,446	9,200,000	9,201,446	9,213,155	9,200,000	9,213,155		
Net change in fair value	-	-	-	-	-	-		
Transfer to accumulated surplus/deficit	-	-	-	-	-	-		
Balance 31 December	<b>9,201,446</b>	<b>9,200,000</b>	<b>9,201,446</b>	<b>9,213,155</b>	<b>9,200,000</b>	<b>9,213,155</b>		
<b>Total equity</b>	<b>15,978,621</b>	<b>16,050,000</b>	<b>15,988,119</b>	<b>15,978,621</b>	<b>16,050,000</b>	<b>15,988,119</b>		

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

## New Plymouth Boys' High School

# Statement of Financial Position

For the year ended 31 December 2025

	Notes	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>							
Cash and Cash Equivalents	9	2,122,681	100,000	4,387,307	2,122,681	100,000	4,387,307
Accounts Receivable	10	1,549,835	1,500,000	1,398,775	1,549,835	1,500,000	1,398,775
GST Receivable			75,000	103,949		75,000	103,949
Prepayments		170,379	200,000	1,744,199	170,379	200,000	1,744,199
Inventories	11	397,596	300,000	338,092	397,596	300,000	338,092
Investments	12	1,615,338	2,700,000	2,143,235	1,615,338	2,700,000	2,143,235
Funds receivable for Capital Works Projects	19	-	-	-	-	-	-
		5,855,829	4,875,000	10,115,557	5,855,829	4,875,000	10,115,557
<b>Current Liabilities</b>							
GST Payable		3,293	-	-	3,293	-	-
Accounts Payable	14	1,766,591	1,500,000	2,525,480	1,766,591	1,500,000	2,525,480
Revenue Received in Advance	15	608,365	500,000	1,060,228	608,365	500,000	1,060,228
Provision for Cyclical Maintenance	16	331,487	400,000	320,419	331,487	400,000	320,419
Finance Lease Liability	17	53,990	50,000	52,528	53,990	50,000	52,528
Funds held in Trust	18	522,514	350,000	326,616	522,514	350,000	326,616
Funds held for Capital Works Projects	19	1,569,897	750,000	1,823,130	1,569,897	750,000	1,823,130
Funds held on behalf of School Cluster		-	-	-	-	-	-
		4,856,137	3,550,000	6,108,401	4,856,137	3,550,000	6,108,401
<b>Working Capital Surplus/(Deficit)</b>		999,692	1,325,000	4,007,156	999,692	1,325,000	4,007,156
<b>Non-current Assets</b>							
Investments	12	-	-	225,000	-	-	225,000
Property, Plant and Equipment	13	15,825,378	15,230,000	12,461,238	15,825,378	15,230,000	12,461,238
		15,825,378	15,230,000	12,686,238	15,825,378	15,230,000	12,686,238
<b>Non-current Liabilities</b>							
Provision for Cyclical Maintenance	16	466,276	180,000	312,680	466,276	180,000	312,680
Finance Lease Liability	17	66,903	25,000	91,325	66,903	25,000	91,325
Funds held in Trust	18	313,270	300,000	301,270	313,270	300,000	301,270
		846,449	505,000	705,275	846,449	505,000	705,275
<b>Net Assets</b>		15,978,621	16,050,000	15,988,119	15,978,621	16,050,000	15,988,119
<b>Equity:</b>							
Accumulated comprehensive revenue and expense		6,777,175	6,850,000	6,786,673	6,765,466	6,850,000	6,774,964
Equity investment revaluation reserves		9,201,446	9,200,000	9,201,446	9,213,155	9,200,000	9,213,155
<b>Total equity</b>		15,978,621	16,050,000	15,988,119	15,978,621	16,050,000	15,988,119

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

## New Plymouth Boys' High School

# Statement of Cash Flows

For the year ended 31 December 2025

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>						
Government Grants	4,880,587	4,400,000	4,785,489	4,880,587	4,400,000	4,785,489
Locally Raised Funds	1,269,524	1,250,000	2,451,283	1,269,524	1,250,000	1,980,069
Hostel	3,129,448	3,060,000	2,630,252	3,129,448	3,060,000	2,630,252
International Students	449,765	350,000	37,344	449,765	350,000	37,344
Goods and Services Tax (net)	107,258	30,000	(31,649)	107,258	30,000	(31,649)
Payments to Employees	(4,175,023)	(3,855,750)	(4,089,411)	(4,175,023)	(3,855,750)	(4,089,411)
Payments to Suppliers	(5,310,381)	(4,155,000)	(5,121,822)	(5,310,381)	(4,155,000)	(5,157,707)
Interest Paid	(10,699)	(6,500)	(7,829)	(10,699)	(6,500)	(7,829)
Interest Received	134,431	135,000	339,555	134,431	135,000	339,555
Net cash from / (to) the Operating Activities	474,910	1,207,750	993,212	474,910	1,207,750	486,113
<b>Cash flows from Investing Activities</b>						
Purchase of Property Plant & Equipment	(2,634,515)	(840,000)	(2,330,903)	(2,634,515)	(840,000)	(2,330,903)
Purchase of Investments	527,897	-	-	527,897	-	-
Proceeds from Sale of Investments	225,000	-	2,606,765	225,000	-	3,106,358
Net cash from / (to) the Investing Activities	(1,881,618)	(840,000)	275,862	(1,881,618)	(840,000)	775,455
<b>Cash flows from Financing Activities</b>						
Furniture and Equipment Grant	-	80,000	-	-	80,000	-
Contributions from Ministry of Education	-	-	-	-	-	-
Distributions to Ministry of Education	-	-	-	-	-	-
Finance Lease Payments	12,352	(20,000)	(17,942)	12,352	(20,000)	(17,942)
Loans Received	-	-	-	-	-	-
Funds Administered on Behalf of Other Parties	(870,263)	(400,000)	2,973,773	(870,263)	(400,000)	2,973,773
Net cash from / (to) Financing Activities	(857,911)	(340,000)	2,955,831	(857,911)	(340,000)	2,955,831
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(2,264,619)</b>	<b>27,750</b>	<b>4,224,905</b>	<b>(2,264,619)</b>	<b>27,750</b>	<b>4,217,399</b>
Cash and cash equivalents at the beginning of the year	9 4,387,307	72,250	162,401	4,387,307	72,250	169,907
<b>Cash and cash equivalents at the end of the year</b>	<b>9 2,122,688</b>	<b>100,000</b>	<b>4,387,306</b>	<b>2,122,688</b>	<b>100,000</b>	<b>4,387,306</b>

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

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

## New Plymouth Boys' High School

# Notes to the Group Financial Statements

For the year ended 31 December 2025

### 1. Statement of Accounting Policies

#### a) Reporting Entity

New Plymouth Boys' High School [NPBHS] 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 Group consisted of NPBHS and its subsidiary trust which was dissolved in 2024. The subsidiary was a School Trust ('Trust') which supported the school by raising funds and making donations for the school. It was disestablished in 2024 and the funds were invested as part of the cost of the Synthetic Turf for the Gully.

The School's subsidiary was incorporated and domiciled in New Zealand but was liquidated in 2024 and the group is only being prepared due to the need for 2024 comparative data.

#### b) Basis of Preparation

##### Reporting Period

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

##### Basis of Consolidation

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

##### Subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements

of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

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

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

#### Financial Reporting Standards Applied

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

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

**Presentation Currency**

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

**Specific Accounting Policies**

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

**Critical Accounting Estimates And Assumptions**

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

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

*Note - The following disclosures are examples of critical accounting estimates:*

**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 11.

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

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 7.

**Critical Judgments 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 12. Future operating lease commitments are disclosed in note 20.

**Recognition of grants**

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

**Consolidation of entities**

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 27.

**c) Revenue Recognition****Government Grants**

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

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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 Group has the rights to the funding, unless there are unfulfilled conditions

attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

For Integrated Groups this note should also include the following:

Grants for the use of land and buildings are also not received in cash by the Group as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

#### **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 Consolidated Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

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

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

#### **j) Property, Plant and Equipment**

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

Improvements (funded by the Board) to buildings owned by the Crown 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. Land and Buildings are independently valued every three to five years by a registered valuers to comply with the Property Institute of New Zealand's Professional Practice Standards and International Valuation Standards.

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

#### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant

periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Intangible Assets	3 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### k) Impairment of property, plant, and equipment and intangible assets

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

#### Non cash generating assets

Property, plant, and equipment 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 Group 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 Group engages an independent valuer to assess market value based on the best available information. The valuation is based on highest and best use to derive fair value.

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

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

### l) Accounts Payable

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

### m) Employee Entitlements

#### Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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. Measurements are recognised in surplus or deficit in the period in which they arise.

### n) Revenue Received in Advance

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

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

### o) Funds Held in Trust

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

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

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

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

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

**t) Borrowings**

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

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

## 2. Government Grants

	School			Group		
	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	4,375,271	4,166,824	4,148,342	4,375,271	4,166,824	4,148,342
Teachers' Salaries Grants	10,109,810	8,985,720	9,479,628	10,109,810	8,985,720	9,479,628
Use of Land and Buildings Grants	1,713,533	1,800,000	1,616,641	1,713,533	1,800,000	1,616,641
Other Government Grants	202,002	101,400	97,299	202,002	101,400	97,299
	<b>16,400,616</b>	<b>15,053,944</b>	<b>15,341,910</b>	<b>16,400,616</b>	<b>15,053,944</b>	<b>15,341,910</b>

## 3. Locally Raised Funds

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

	School			Group		
	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>						
Fees for Extra Curricular Activities	764,681	611,000	1,193,019	764,681	611,000	1,193,019
Donations and Bequests	146,675	36,000	760,004	146,675	36,000	244,587
Other Revenue	333,466	299,000	414,679	333,466	299,000	414,679
Trading	350,606	313,000	328,754	350,606	313,000	328,754
International Student Fees	426,925	353,875	356,703	426,925	353,875	356,703
Centennial Trust Income	-	-	-	-	-	44,203
	<b>2,022,353</b>	<b>1,612,875</b>	<b>3,053,159</b>	<b>2,022,353</b>	<b>1,612,875</b>	<b>2,581,945</b>
<b>Expenses</b>						
Extra Curricular Activities Costs	692,255	547,100	1,131,559	692,255	547,100	1,131,559
Trading	309,252	266,300	288,362	309,252	266,300	288,362
International Student - Employee Benefits - Salaries	116,092	85,214	83,786	116,092	85,214	83,786
International Student - Other Expenses	134,979	131,411	174,197	134,979	131,411	174,197
Centennial Trust Expenses including distribution to Millenium Trust	-	-	-	-	-	32,176
	<b>1,252,578</b>	<b>1,030,025</b>	<b>1,677,904</b>	<b>1,252,578</b>	<b>1,030,025</b>	<b>1,710,080</b>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<b>769,775</b>	<b>582,850</b>	<b>1,375,255</b>	<b>769,775</b>	<b>582,850</b>	<b>871,865</b>

Donations include a \$8,357 from Dr Crispin Hales for a Lathe and \$10,395 from LA Alexander Trust for a new Greenhouse. Note the Centennial Trust was liquidated in 2024.

## 4. Resource Teachers: Learning Behaviour Service Revenue and Expenses

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers: Learning and Behaviour to its group of schools.

	School			Group		
	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>						
Teachers' Salary Grants	3,105,339	3,046,547	2,990,778	3,105,339	3,046,547	2,990,778
Administration Grant	107,374	107,374	104,762	107,374	107,374	104,762
Learning Support Funding	191,618	191,618	191,617	191,618	191,618	191,617
Year 11-13 Funding	4,347	17,400	17,220	4,347	17,400	17,220
Travel Grant	168,077	168,077	148,046	168,077	168,077	148,046
Other Revenue	77,931	13,761	108,248	77,931	13,761	108,248
	<b>3,654,686</b>	<b>3,544,777</b>	<b>3,560,671</b>	<b>3,654,686</b>	<b>3,544,777</b>	<b>3,560,671</b>
Revenue received in advance	(14,302)		(12,795)	(14,302)		(12,795)
<b>Expenses</b>						
Employee Benefits-Salaries	3,105,339	3,042,197	2,990,778	3,105,339	3,042,197	2,990,778
Administration	130,610	130,287	159,730	130,610	130,287	159,730
Learning Support	189,721	191,618	188,118	189,721	191,618	188,118
Travel	193,390	163,688	134,581	193,390	163,688	134,581
Other Expenses	21,324	16,987	74,669	21,324	16,987	74,669
	<b>3,640,384</b>	<b>3,544,777</b>	<b>3,547,876</b>	<b>3,640,384</b>	<b>3,544,777</b>	<b>3,547,876</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 5. Hostel Revenue and Expenses

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>						
Hostel Fees	2,384,334	2,357,000	2,157,962	2,384,334	2,357,000	2,157,962
Other Revenue	792,604	734,377	722,420	792,604	734,377	722,420
	3,176,938	3,091,377	2,880,382	3,176,938	3,091,377	2,880,382
<b>Expenses</b>						
Other Hostel Expenses	1,479,333	1,408,416	1,342,372	1,479,333	1,408,416	1,342,372
Depreciation	266,796	300,000	256,920	266,796	300,000	256,920
Employee Benefit - Salaries	1,405,718	1,370,242	1,274,128	1,405,718	1,370,242	1,274,128
	3,151,847	3,078,658	2,873,420	3,151,847	3,078,658	2,873,420
<i>Surplus/ (Deficit) for the year Hostel</i>	25,091	12,719	6,962	25,091	12,719	6,962

## 6. Learning Resources

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	1,088,398	1,092,300	1,431,532	1,088,398	1,092,300	1,431,532
Information and Communication Technology	50,066	130,800	146,366	50,066	130,800	146,366
Employee Benefits - Salaries	11,373,935	10,244,394	10,850,613	11,373,935	10,244,394	10,850,613
Staff Development	83,961	118,480	108,440	83,961	118,480	108,440
Depreciation	570,114	460,000	445,170	570,114	460,000	445,170
Other Learning Resource Expenses	220,932	188,000	4,282	220,932	188,000	4,282
	13,387,406	12,233,974	12,986,403	13,387,406	12,233,974	12,986,403

## 7. Administration

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fee	11,210	6,500	10,345	11,210	6,500	10,345
Board Fees and Expenses	21,216	8,300	8,786	21,216	8,300	8,786
Legal Fees	36,340	9,000	35,041	36,340	9,000	35,041
Other Administration Expenses	317,843	281,270	281,013	317,843	281,270	281,013
Employee Benefits - Salaries	633,352	563,836	633,498	633,352	563,836	633,498
Insurance	40,380	27,000	26,191	40,380	27,000	26,191
Service Providers, Contractors and Consultancy	16,259	-	9,429	16,259	-	9,429
	1,076,599	895,906	1,004,303	1,076,599	895,906	1,004,303

Note: there was an election this year hence the increased cost.

## 8. Property

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	264,072	246,000	241,858	264,072	246,000	241,858
Cyclical Maintenance Provision	165,033	54,000	94,761	165,033	54,000	94,761
Heat, Light and Water	209,407	119,000	128,354	209,407	119,000	128,354
Rates	18,191	16,000	16,679	18,191	16,000	16,679
Repairs and Maintenance	265,981	221,550	190,362	265,981	221,550	190,362
Use of Land and Buildings	1,713,533	1,800,000	1,616,641	1,713,533	1,800,000	1,616,641
Employee Benefits - Salaries	199,864	195,200	209,436	199,864	195,200	209,436
Other Property Expenses	-	-	53,147	-	-	53,147
	<b>2,836,081</b>	<b>2,651,750</b>	<b>2,551,238</b>	<b>2,836,081</b>	<b>2,651,750</b>	<b>2,551,238</b>

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.

## 9. Cash and Cash Equivalents

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Cash on Hand	1,154		1,150	1,154		1,150
Bank Accounts	2,121,527	100,000	4,386,157	2,121,527	100,000	4,386,157
Short-term Bank Deposits		-	-		-	-
Bank Overdraft		-	-		-	-
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	<b>2,122,681</b>	<b>100,000</b>	<b>4,387,307</b>	<b>2,122,681</b>	<b>100,000</b>	<b>4,387,307</b>

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

Of the \$3,738,019, Cash and Cash Equivalents \$1,569,897 is held on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the School's 5 year agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are to be spent in 2026 on Crown-owned school buildings.

Of the \$3,738,019 Cash and Cash Equivalents, \$464,930 of Revenue Received in Advance is held by the Group as disclosed in Note 15.

## 10. Accounts Receivable

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	40,137	300,000	153,304	40,137	300,000	153,304
Sundry Receivables	230,649		51,013	230,649		51,013
Teacher Salaries Grant Receivable	1,279,049	1,200,000	1,194,458	1,279,049	1,200,000	1,194,458
	<b>1,549,835</b>	<b>1,500,000</b>	<b>1,398,775</b>	<b>1,549,835</b>	<b>1,500,000</b>	<b>1,398,775</b>
Receivables from Exchange Transactions	270,786	300,000	204,317	270,786	300,000	204,317
Receivables from Non-Exchange Transactions	1,279,049	1,200,000	1,194,458	1,279,049	1,200,000	1,194,458
	<b>1,549,835</b>	<b>1,500,000</b>	<b>1,398,775</b>	<b>1,549,835</b>	<b>1,500,000</b>	<b>1,398,775</b>

## 11. Inventories

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms and Technology Department Supplies	386,640	300,000	330,287	386,640	300,000	330,287
Kitchen	10,956	-	7,805	10,956	-	7,805
	<b>397,596</b>	<b>300,000</b>	<b>338,092</b>	<b>397,596</b>	<b>300,000</b>	<b>338,092</b>

## 12. Investments

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

	2025 Actual	School 2025 Budget (Unaudited)	2024 Actual	2025 Actual	Group 2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$	\$	\$	\$
Current Asset						
TSB Short-term Bank Deposits	1,615,338	2,700,000	2,143,235	1,615,338	2,700,000	2,143,235
Non-current Asset						
Long-term Bank Deposits	-	-	225,000	-	-	225,000
Equity Investments	-	-	-	-	-	-
	-	-	225,000	-	-	225,000
<b>Total Investments</b>	<b>1,615,338</b>	<b>2,700,000</b>	<b>2,368,235</b>	<b>1,615,338</b>	<b>2,700,000</b>	<b>2,368,235</b>

## 13. Property, Plant and Equipment

### GROUP

	Opening Balance (Net Book Value)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2025</b>						
Buildings	1,829,456				(55,472)	1,773,985
Building Improvements	1,379,629	3,575,754			(162,943)	4,792,440
Hostel	7,613,222	211,396	(6,331)		(266,796)	7,551,491
Furniture and Equipment	1,024,714	287,679			-155,171	1,157,222
Information and Communication Technology	431,825	131,585	(1,578)		(156,526)	405,306
Motor Vehicles	159,491				(35,856)	123,635
Textbooks	7,276				(1,278)	5,998
Library Resources	15,627	2,542			(2,868)	15,301
Work in Progress	1,683,524	(1,683,524)			-	-
	14,144,764	2,525,432	(7,909)	-	(836,910)	15,825,378

### GROUP

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	2,181,958	(407,973)	1,773,985	2,181,958	(352,501)	1,829,457
Building Improvements	5,038,116	(245,676)	4,792,440	1,462,361	(82,733)	1,379,628
Hostel	9,109,955	(1,558,463)	7,551,492	8,906,149	(1,292,927)	7,613,222
Furniture and Equipment	2,419,245	(1,262,023)	1,157,222	2,131,566	(1,106,852)	1,024,714
Information and Communication Technology	1,284,923	(879,617)	405,306	1,189,990	(758,166)	431,824
Motor Vehicles	275,667	(152,032)	123,635	275,667	(116,176)	159,491
Textbooks	30,997	(24,999)	5,998	30,997	(23,722)	7,275
Library Resources	46,147	(30,846)	15,301	43,605	(27,978)	15,627
Work in Progress	-	-	-	1,683,524	-	1,683,524
	20,387,008	(4,561,630)	15,825,378	16,222,293	(3,761,055)	14,144,762

### SCHOOL

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2025</b>						
Buildings	1,829,456				(55,472)	1,773,985
Building Improvements	1,379,629	3,575,754			(162,943)	4,792,440
Hostel	7,613,222	211,396	(6,331)		(266,796)	7,551,491
Furniture and Equipment	1,024,714	287,679			-155,171	1,157,222
Information and Communication Technology	431,825	131,585	(1,578)		(156,526)	405,306
Motor Vehicles	159,491				(35,856)	123,635
Textbooks	7,276				(1,278)	5,998
Library Resources	15,627	2,542			(2,868)	15,301
Work in Progress	1,683,524	(1,683,524)			-	-
	14,144,764	2,525,432	(7,909)	-	(836,910)	15,825,378

### SCHOOL

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	2,181,958	(407,973)	1,773,985	2,181,958	(352,501)	1,829,457
Building Improvements	5,038,116	(245,676)	4,792,440	1,462,361	(82,733)	1,379,628
Hostel	9,109,955	(1,558,463)	7,551,492	8,906,149	(1,292,927)	7,613,222
Furniture and Equipment	2,419,245	(1,262,023)	1,157,222	2,131,566	(1,106,852)	1,024,714
Information and Communication Technology	1,284,923	(879,617)	405,306	1,189,990	(758,166)	431,824
Motor Vehicles	275,667	(152,032)	123,635	275,667	(116,176)	159,491
Textbooks	30,997	(24,999)	5,998	30,997	(23,722)	7,275
Library Resources	46,147	(30,846)	15,301	43,605	(27,978)	15,627
Work in Progress	-	-	-	1,683,524	-	1,683,524
	20,387,008	(4,561,630)	15,825,378	16,222,293	(3,761,055)	14,144,762

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

The net carrying value of Information Technology held under a finance lease is \$80,872 (2024: \$40,767). All Land and Buildings were independently valued at 27 October 2021 by Hutchins & Dick Limited, registered valuers, to comply with the Property Institute of New Zealand's Professional Practice Standards and International Valuation Standards. The principal valuer was Craig Morrese. This valuation indicated an increase in the value of the Land and Buildings as at 31 December 2021 to \$9,120,400 (an increase of \$661,639). All property was valued at its highest and best use to derive at their fair value. 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.

### 14. Accounts Payable

	School			Group		
	2025 Actual	2025 Budget (Unaudited)	2024 Actual	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$	\$	\$	\$
Creditors	195,665	300,000	1,207,498	195,665	300,000	1,207,498
Accruals	193,600	-	50,988	193,600	-	50,988
Employee Entitlements - Salaries	1,289,552	1,200,000	1,194,458	1,289,552	1,200,000	1,194,458
Employee Entitlements - Leave Accrual	87,774	-	72,536	87,774	-	72,536
	<u>1,766,591</u>	<u>1,500,000</u>	<u>2,525,480</u>	<u>1,766,591</u>	<u>1,500,000</u>	<u>2,525,480</u>
Payables for Exchange Transactions	1,766,591	1,500,000	2,525,480	1,766,591	1,500,000	2,525,480
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)					-	-
Payables for Non-exchange Transactions - Other					-	-
	<u>1,766,591</u>	<u>1,500,000</u>	<u>2,525,480</u>	<u>1,766,591</u>	<u>1,500,000</u>	<u>2,525,480</u>

The carrying value of payables approximates their fair value.

### 15. Revenue Received in Advance

	School			Group		
	2025 Actual	2025 Budget (Unaudited)	2024 Actual	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$	\$	\$	\$
Grants in Advance - RTLB funds	14,302	-	12,795	14,302	-	12,795
International Student Fees in Advance	344,414	500,000	321,574	344,414	500,000	321,574
Hostel Fees in Advance	77,967	-	125,457	77,967	-	125,457
Miscellaneous Advance Payments	171,682	-	600,402	171,682	-	600,402
	<u>608,365</u>	<u>500,000</u>	<u>1,060,228</u>	<u>608,365</u>	<u>500,000</u>	<u>1,060,228</u>

### 16. Provision for Cyclical Maintenance

	School and Group		
	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	633,099	-	595,834
Increase to the Provision During the Year	164,664	-	126,125
Use of the Provision During the Year	-	-	(32,460)
Other adjustments			(56,400)
Provision at the End of the Year	<u>797,763</u>	<u>-</u>	<u>633,099</u>
Cyclical Maintenance - Current	331,487	400,000	320,419
Cyclical Maintenance - Non current	466,276	180,000	312,680
	<u>797,763</u>	<u>580,000</u>	<u>633,099</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.

### 17. Finance Lease Liability

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

	School			Group		
	2025 Actual	2025 Budget (Unaudited)	2024 Actual	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$	\$	\$	\$
No Later than One Year	62,342	-	61,979	62,342	-	61,979
Later than One Year	73,161	-	100,459	73,161	-	100,459
Future Finance Charges	(14,610)	-	(18,585)	(14,610)	-	(18,585)
	<u>120,893</u>	<u>-</u>	<u>143,853</u>	<u>120,893</u>	<u>-</u>	<u>143,853</u>
<b>Represented by</b>						
Finance lease liability - Current	53,990	50,000	52,528	53,990	50,000	52,528
Finance lease liability - Non-current	66,903	25,000	91,325	66,903	25,000	91,325
	<u>120,893</u>	<u>75,000</u>	<u>143,853</u>	<u>120,893</u>	<u>75,000</u>	<u>143,853</u>

## 18. Funds Held in Trust

	2025	School 2025	2024	2025	Group 2025	2024
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	522,514	350,000	326,616	522,514	350,000	326,616
Funds Held in Trust on Behalf of Third Parties - Non-current	313,270	300,000	301,270	313,270	300,000	301,270
	<b>835,784</b>	<b>650,000</b>	<b>627,886</b>	<b>835,784</b>	<b>650,000</b>	<b>627,886</b>

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

## 19. Funds Held for Capital Works

During the year the School and Group 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 per note 9, and includes retentions on the projects, if applicable.

### School and Group

	2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
U Block Replacement Project Numbers 233332, 228705,213963 & 243249		1,440,850	1,145,000	(2,541,877)	-	43,973
5YA Vision Impaired		93,390	15,309	(108,699)	-	-
5YA Underbore		288,890	313,539	(602,429)	-	-
Roofing and Cladding Project Numbers 248058		-	1,679,697	(153,773)	-	1,525,924
Totals		<b>1,823,130</b>	<b>3,153,545</b>	<b>(3,406,778)</b>	<b>-</b>	<b>1,569,897</b>

#### Represented by:

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

1,569,897  
-

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
U Block Replacement Project Numbers 233332, 228705,213963 & 243249		243,947	2,509,412	(1,312,509)	-	1,440,850
5YA Vision Impaired		(4,680)	205,078	(107,008)	-	93,390
5YA Underbore		(22,488)	331,398	(20,020)	-	288,890
RM/UNC Cyclone Event		-	11,340	(11,340)	-	-
Totals		<b>216,779</b>	<b>3,057,228</b>	<b>(1,450,877)</b>	<b>-</b>	<b>1,823,130</b>

#### Represented by:

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

1,823,130  
-

## 20. Related Parties

The Boarding Education Trust received \$23,400 from Hostel parents - the School charges parents on behalf of the Trust.

## 21. Remuneration

### Key management personnel compensation (School)

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

	2025 Actual \$	2024 Actual \$
<b>Board Members</b>		
Remuneration	2,380	2,280
<b>Leadership Team</b>		
Remuneration	3,092,761	3,055,213
Full-time equivalent members	24	23
<b>Total key management personnel remuneration</b>	3,095,141	3,057,493

There are 8 members of the Board excluding the Headmaster. Over the year, The Board has conducted five full meetings, with an additional meeting scheduled in early December. The Board has several sub committees: the Finance Committee (two members), who meet three times per year; the Property Committee (three members) and the Hostel Committee (four members), both of which meet every second month. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	260-270	280-290
Benefits and Other Emoluments	7-8	8-9

#### 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
160-170	1.00	0.00
150-160	2.00	2.00
140-150	3.00	3.00
130-140	2.00	3.00
120-130	5.00	6.00
110-120	21.00	15.00
100-110	60.00	50.00
	94.00	79.00

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

## 22. 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:

School	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-

## 23. Contingencies

Contingent liabilities are noted below and there are no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil). There was a claim by a previous employee from 2025, and at this stage that employee has not progressed her claim further. It is possible they could, but that is unknown at this stage.

### 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.

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2025 the Board had capital commitments of \$2,968,115 (2024:\$4,459,231) as a result of entering the following contracts:

Commitments				
Number	Name	Spent to date	Income	Remaining
Project 248058	U Block Design Costs	\$ 2,697,451	\$ 3,575,031	\$ 877,580
Project 248056	Roofing and Cladding Replacement & Repairs	\$ 153,773	\$ 2,244,308	\$ 2,090,535
	<b>Total 2025</b>	<b>\$ 2,851,224</b>	<b>\$ 5,819,339</b>	<b>\$ 2,968,115</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 19.

### (b) Operating Commitments School

As at December 31 2025 the Board has entered into two operating contracts for external cleaning of the School and Hostel Buildings. Less than one year remains for both contracts: Total \$153,299; [2024: \$130,571).

## 25. 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

	School		2024 Actual	2025 Actual	Group	
	2025 Actual	2025 Budget (Unaudited)			2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$	\$	\$	\$
Cash and Cash Equivalents	2,122,681	100,000	4,387,307	2,122,681	100,000	4,387,307
Receivables	1,549,835	1,500,000	1,398,775	1,549,835	1,500,000	1,398,775
Investments - Term Deposits	1,615,338	2,700,000	2,368,235	1,615,338	2,700,000	2,368,235
<b>Total financial assets measured at amortised cost</b>	<b>5,287,854</b>	<b>4,300,000</b>	<b>8,154,317</b>	<b>5,287,854</b>	<b>4,300,000</b>	<b>8,154,317</b>

### Financial liabilities measured at amortised cost

Payables	1,766,591	1,500,000	2,525,480	1,766,591	1,500,000	2,525,480
Finance Leases	120,893	75,000	143,853	120,893	75,000	143,853
<b>Total financial liabilities measured at amortised cost</b>	<b>1,887,484</b>	<b>1,575,000</b>	<b>2,669,333</b>	<b>1,887,484</b>	<b>1,575,000</b>	<b>2,669,333</b>

## 26. Events after balance date

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

## 27. Investment in Subsidiaries

In 2024 the NPBHS Centennial Trust was liquidated and funds donated to the school. There are no other subsidiaries.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group		Value of investment \$000	
			2025	2024	2025	2024
			0%	0%	0%	0%

## 28. Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sports. New Plymouth Boys' High School received \$41,173 [excluding gst] in Kiwisport funding for the 2025 financial year. The funding was spent on the following:

1. The provision of specialist coaches and trainers to enhance the performance of the schools elite athletes.
2. The provision of administrative support, to relieve the teachers of the burden of sports administration and thus allow them to focus on coaching and preparing teams for inter- collegiate and tournament competition.

The School maintains a sport participation level in excess of 70% with 60% of the teaching staff involved in the sporting programme in some capacity.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF NEW PLYMOUTH BOYS' HIGH SCHOOL AND GROUP'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of New Plymouth Boys' High School (the School) and its subsidiaries and controlled entities (the Group). The Auditor-General has appointed me, Mark Faser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School and the Group on pages 30 to 46, 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:
  - the School's and the Group's financial position as at 31 December 2025; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 14 May 2026. This is the date at which our opinion is expressed.

#### Basis for our opinion

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

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

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

### **Responsibilities of the Board for the financial statements**

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

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

In preparing the financial statements, the Board is responsible for assessing the School's and the Group's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to close or merge the School and the Group, 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 and the Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's and the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School and the Group to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group as a basis for forming an opinion on the financial statements of the Group. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

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 Responsibility, Statement of Variance, 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 Members of the Board of Trustees, Statement of Responsibility, Chairperson's Report, NPBHS Strategic Plan, Statement of Variance and Analysis 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 and the Group 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 or any of its subsidiaries.

A handwritten signature in black ink, appearing to read 'Mark Fraser'.

**Mark Fraser**  
**Silks Audit Chartered Accountants Limited**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**