Papanui High School

MySchool, My Success, MyResponsibility
Tōku Kura, Tōku Tiketike, Tōku Haepapa

Annual Report 2025

Papanui High School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	316
Principal:	Robert Gilbert
School Address:	30 Langdons Road, Papanui, Christchurch, 8053
School Postal Address:	PO Box 5220, Papanui, Christchurch, 8542
School Phone:	03 352 6119
School Email:	admin@papanui.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

PAPANUI HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Papanui High School

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Alison Arrow	Robert Gilbert
Full Name of Presiding Member	Full Name of Principal
	
Signature of Presiding Member	Signature of Principal
19 May 2026	19 May 2026
Date:	Date:

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

Name	Position	How Position Gained	Term Expired/ Expires
Alison Arrow	Presiding Member	Elected	Oct 2028
Robert Gilbert	Principal	ex Officio	
Husein Bahrainwala	Parent Representative	Elected	Sep 2025
Lucas Ronan	Student Representative	Elected	Dec 2025
James Stewart	Staff Representative	Elected	Oct 2028
Rod Partington	Parent Representative	Co-opted	Sep 2025
Amelia Painter	Parent Representative	Elected	Oct 2028
Russell Wordsworth	Parent Representative	Co-opted	Oct 2028
Paul Bouwers	Parent Representative	Co-opted	Oct 2028
Graeme Easwood	Parent Representative	Elected	Oct 2028
Riley Goodall	Student Representative	Elected	Oct 2028

Papanui High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	20,381,658	13,494,489	17,959,122
Locally Raised Funds	3	1,702,736	1,405,297	1,444,465
Interest		213,385	220,000	281,507
Total Revenue		22,297,779	15,119,786	19,685,094
Expense				
Locally Raised Funds	3	1,195,835	1,071,311	1,049,059
Learning Resources	4	15,225,565	10,221,651	14,499,176
Administration	5	1,038,159	996,990	987,491
Interest		55,257	-	38,592
Property	6	4,672,735	3,165,076	3,170,618
Loss on Disposal of Property, Plant and Equipment		1,140	-	818
Total Expense		22,188,691	15,455,028	19,745,754
Net Surplus / (Deficit) for the year		109,088	(335,242)	(60,660)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		109,088	(335,242)	(60,660)

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

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Papanui High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		5,298,432	5,298,432	5,431,180
Total comprehensive revenue and expense for the year		109,088	(335,242)	(60,660)
Contribution - Furniture and Equipment Grant		51,196	-	76,906
Distributions to the Ministry of Education	17	-	-	(148,994)
Equity at 31 December		5,458,716	4,963,190	5,298,432
Accumulated comprehensive revenue and expense		5,458,716	4,963,190	5,298,432
Equity at 31 December		5,458,716	4,963,190	5,298,432

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

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Papanui High School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	930,515	76,184	485,310
Accounts Receivable	8	1,332,631	1,057,356	1,057,356
GST Receivable		47,328	66,862	66,862
Prepayments		57,762	53,574	53,574
Prepayments Graham Condon Centre		4,348	4,348	4,348
Inventories	9	31,269	-	-
Investments	10	4,150,000	4,277,507	4,277,507
		6,553,853	5,535,831	5,944,957
Current Liabilities				
Accounts Payable	12	1,503,779	1,423,682	1,423,682
Revenue Received in Advance	13	791,825	726,873	726,873
Provision for Cyclical Maintenance	14	169,140	199,752	236,534
Finance Lease Liability	15	173,177	144,280	144,280
Funds held in Trust	16	627,858	481,209	481,209
		3,265,779	2,975,796	3,012,578
Working Capital Surplus		3,288,074	2,560,035	2,932,379
Non-current Assets				
Property, Plant and Equipment	11	2,653,733	2,773,787	2,843,407
Prepayments Graham Condon Centre		108,693	113,041	113,041
		2,762,426	2,886,828	2,956,448
Non-current Liabilities				
Provision for Cyclical Maintenance	14	203,021	4,284	111,006
Finance Lease Liability	15	388,763	479,389	479,389
		591,784	483,673	590,395
Net Assets		5,458,716	4,963,190	5,298,432
Equity		5,458,716	4,963,190	5,298,432

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

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Papanui High School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		5,484,956	5,360,626	5,514,001
Locally Raised Funds		737,861	614,520	896,774
International Students		1,026,546	790,777	879,980
Goods and Services Tax (net)		19,534	-	(25,684)
Payments to Employees		(3,464,422)	(3,426,507)	(3,435,949)
Payments to Suppliers		(3,462,639)	(3,643,163)	(3,411,482)
Interest Paid		(55,257)	-	(38,592)
Interest Received		235,259	220,000	267,273
Net cash from/(to) Operating Activities		521,838	(83,747)	646,321
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(267,237)	(325,379)	(1,162,525)
Purchase of Investments		-	-	(492,529)
Proceeds from Sale of Investments		127,507	-	-
Net cash(to) Investing Activities		(139,730)	(325,379)	(1,655,054)
Cash flows from Financing Activities				
Furniture and Equipment Grant		51,196	-	76,906
Distributions to the Ministry of Education		-	-	(148,994)
Finance Lease Payments		(134,748)	-	(131,115)
Funds Administered on Behalf of Other Parties		146,649	-	123,570
Net cash from/(to) Financing Activities		63,097	-	(79,633)
Net increase/(decrease) in cash and cash equivalents		445,205	(409,126)	(1,088,366)
Cash and cash equivalents at the beginning of the year	7	485,310	485,310	1,573,676
Cash and cash equivalents at the end of the year	7	930,515	76,184	485,310

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

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

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

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

1.3. Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

1.6. Cash and Cash Equivalents
Cash and cash equivalents include cash on hand, bank balances, 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.

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

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

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

1.11. Impairment of property, plant and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

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2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	5,649,066	5,244,626	5,417,175
Teachers' Salaries Grants	11,355,546	6,250,000	10,611,351
Use of Land and Buildings Grants	3,250,090	1,883,863	1,853,137
Other Government Grants	126,956	116,000	77,459
	20,381,658	13,494,489	17,959,122

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations and Bequests	236,531	250,000	262,208
Fees for Extra Curricular Activities	279,245	173,320	229,291
Fundraising and Community Grants	99,637	-	95,316
Other Revenue	230,633	191,200	193,206
International Student Fees	856,690	790,777	664,444
	1,702,736	1,405,297	1,444,465
Expense			
Extra Curricular Activities Costs	280,723	169,200	204,327
Other Locally Raised Funds Expenditure	180,983	162,697	172,742
International Student - Employee Benefits - Salaries	488,957	536,914	496,735
International Student - Other Expenses	245,172	202,500	175,255
	1,195,835	1,071,311	1,049,059
Surplus for the year Locally Raised Funds	506,901	333,986	395,406

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	881,808	928,092	897,398
Information and Communication Technology	314,888	360,000	310,018
Employee Benefits - Salaries	13,412,733	8,287,159	12,653,110
Staff Development	35,629	54,000	40,504
Depreciation	572,877	585,000	590,882
Other Learning Resources	7,630	7,400	7,264
	15,225,565	10,221,651	14,499,176

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	19,094	19,000	18,360
Board Fees and Expenses	39,409	32,000	20,831
Legal Fees	10,740	10,000	10,685
Other Administration Expenses	216,356	228,050	200,366
Employee Benefits - Salaries	712,331	667,940	680,204
Insurance	20,054	20,000	37,535
Service Providers, Contractors and Consultancy	20,175	20,000	19,510
	1,038,159	996,990	987,491

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6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	371,772	364,700	367,674
Cyclical Maintenance	113,350	48,519	69,602
Heat, Light and Water	387,202	310,000	295,575
Rates	44,157	25,000	26,229
Repairs and Maintenance	170,466	215,500	172,852
Use of Land and Buildings	3,250,090	1,883,863	1,853,137
Employee Benefits - Salaries	161,390	184,494	203,935
Other Property Expenses	174,308	133,000	181,614
	4,672,735	3,165,076	3,170,618

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	230,515	76,184	335,310
Short-term Bank Deposits	700,000	-	150,000
Cash and cash equivalents for Statement of Cash Flows	930,515	76,184	485,310

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

Of the $930,515 Cash and Cash Equivalents and $4,150,000 Investments, $1,419,683 is subject to restrictions for the following reasons:

- $12,146 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.

- $35,468 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 13.

- $744,211 of International Student Fees relating to the 2026 school year have been collected by the School. This is included in Revenue in Advance in note 13.

- $627,858 of Funds Held in Trust is held by the School, as disclosed in note 16.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	27,072	1,590	1,590
Receivables from the Ministry of Education	144,737	7,886	7,886
Interest Receivable	47,039	68,913	68,913
Teacher Salaries Grant Receivable	1,113,783	978,967	978,967
	1,332,631	1,057,356	1,057,356
Receivables from Exchange Transactions	74,111	70,503	70,503
Receivables from Non-Exchange Transactions	1,258,520	986,853	986,853
	1,332,631	1,057,356	1,057,356

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
School Uniforms	31,269	-	-
	31,269	-	-

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	4,150,000	4,277,507	4,277,507
Total Investments	4,150,000	4,277,507	4,277,507

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	**$**	**$**	**$**	**$**	**$**	**$**
Building Improvements	567,030	14,087	-	-	(31,834)	**549,283**
Furniture and Equipment	735,939	230,917	-	-	(112,621)	**854,235**
Information and Communication Technology	734,116	65,094	-	-	(245,842)	**553,368**
Motor Vehicles	172,701	-	-	-	(43,278)	**129,423**
Leased Assets	566,086	102,768	-	-	(134,568)	**534,286**
Library Resources	27,172	11,840	(1,140)	-	(4,734)	**33,138**
Work in Progress	40,363	(40,363)	-	-	-	**-**
	2,843,407	384,343	(1,140)	-	(572,877)	**2,653,733**

The net carrying value of furniture and equipment held under a finance lease is $534,286 (2024: $566,086)

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	$	$	$	$	$	$
Building Improvements	1,279,361	(730,078)	**549,283**	1,265,274	(698,244)	**567,030**
Furniture and Equipment	2,283,365	(1,429,130)	**854,235**	2,042,879	(1,306,940)	**735,939**
Information and Communication Technology	2,241,127	(1,687,759)	**553,368**	2,164,769	(1,430,653)	**734,116**
Motor Vehicles	328,038	(198,615)	**129,423**	328,038	(155,337)	**172,701**
Leased Assets	811,149	(276,863)	**534,286**	744,242	(178,156)	**566,086**
Library Resources	198,952	(165,814)	**33,138**	195,307	(168,135)	**27,172**
Work in Progress	-	-	**-**	40,363	-	**40,363**
Balance at 31 December	7,141,992	(4,488,259)	**2,653,733**	6,780,872	(3,937,465)	**2,843,407**

12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	111,585	75,788	75,788
Accruals	43,169	37,479	37,479
Employee Entitlements - Salaries	1,243,545	1,105,618	1,105,618
Employee Entitlements - Leave Accrual	105,480	204,797	204,797
	1,503,779	1,423,682	1,423,682
Payables for Exchange Transactions	1,503,779	1,423,682	1,423,682
	1,503,779	1,423,682	1,423,682

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	12,146	34,598	34,598
International Student Fees in Advance	744,211	574,355	574,355
Other Revenue in Advance	35,468	117,920	117,920
	791,825	726,873	726,873

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	347,540	347,540	340,712
Increase/(decrease) to the Provision During the Year	113,350	48,519	69,602
Use of the Provision During the Year	(88,729)	(192,023)	(62,774)
Provision at the End of the Year	372,161	204,036	347,540
Cyclical Maintenance - Current	169,140	199,752	236,534
Cyclical Maintenance - Non current	203,021	4,284	111,006
	372,161	204,036	347,540

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 painting quotes received.

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	215,709	195,852	195,852
Later than One Year	432,313	557,410	557,410
Future Finance Charges	(86,082)	(129,593)	(129,593)
	561,940	623,669	623,669
Represented by:			
Finance lease liability - Current	173,177	144,280	144,280
Finance lease liability - Non current	388,763	479,389	479,389
	561,940	623,669	623,669

16. Funds Held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	627,858	481,209	481,209
	627,858	481,209	481,209

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2025	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	Closing Balances $
MOE - LSC Office Refurbishment - 218717	-	43,900	(43,900)	-	-
MOE Capital Works Reimbursement	-	3,716	(3,716)	-	-
MOE Rebuild - 207740	-	10,000	(10,000)	-	-
Totals	-	57,616	(57,616)	-	-

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	Closing Balances $
MOE Rebuild	15,000	-	(15,000)	-	-
Hall Lighting - SIP Reimbursement	-	23,830	(23,830)	-	-
F Block Lighting	-	820	(820)	-	-
Rebuild Reimbursements	-	21,577	(21,577)	-	-
Totals	15,000	46,227	(61,227)	-	-

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	7,501	8,672
Leadership Team		
Remuneration	1,657,312	1,188,370
Full-time equivalent members	8.75	8.00
Total key management personnel remuneration	1,664,813	1,197,042

There are 7 members of the Board excluding the Principal. The Board held 9 full meetings of the Board in the year. The Baord also has a Finance and Property committee (5 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions and other disciplinary matters.

Principal

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220-230	210-220
Benefits and Other Emoluments	6-7	6-7
Termination Benefits	0-0	0-0

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 -110	25.00	21.00
110 -120	19.00	18.00
120 - 130	13.00	7.00
130 - 140	2.00	1.00
140 - 150	2.00	4.00
160 - 170	1.00	1.00
440 - 450	1.00	-
	63.00	52.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

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.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:$104,637).

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

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23. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	930,515	76,184	485,310
Receivables	1,332,631	1,057,356	1,057,356
Investments - Term Deposits	4,150,000	4,277,507	4,277,507
Total financial assets measured at amortised cost	6,413,146	5,411,047	5,820,173
Financial liabilities measured at amortised cost			
Payables	1,503,779	1,423,682	1,423,682
Finance Leases	561,940	623,669	623,669
Total financial liabilities measured at amortised cost	2,065,719	2,047,351	2,047,351

24. Events After Balance Date

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

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PAPANUI HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Papanui High School (the school). The Auditor-General has appointed me, Mike Hoshek using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 3 to 18, 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 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 19th of 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 for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

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

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

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Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

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Other information

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

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

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

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

Independence

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

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



Mike Hoshek
Partner
for Deloitte Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Papanui High School

My School, My Success, My Responsibility
Tōku Kura. Tōku Tiketike. Tōku Haepapa

STATEMENT OF VARIANCE

2025

Our Intentions

Our Core values and aspirations

Vision *Tūruapo*	My School, My Success, My Responsibility Tōku Kura, Tōku Tiketike, Tōku Haepapa
Values *Whanonga pono*	WHANAUNGATANGA (Community) HIRANGA (Excellence) TIKA (Integrity)
Mission *Whakatakanga*	*How we realise our vision and enact our values:* ● We build our community together by being inclusive, showing empathy, and contributing positively. ● We strive for our personal best by setting high expectations, staying resilient, and committing to learning. ● We act with integrity always by being honest, showing respect, and leading by example.
Te Tirti O Waitangi Report	Papanui High School is committed to upholding the provisions of the Treaty of Waitangi - we acknowledge the unique position of Māori as tangata whenua, and respect the special qualities of all cultures represented in the student body. We seek to provide an inclusive and supportive environment where all students are encouraged to have pride in who they are and to recognise and value cultural diversity. The school will recognise the cultural diversity of Māori by: ● Providing Te Reo Māori programmes at all levels. The school will ensure that the curriculum in all subjects incorporates a Maori dimension. The school will assist parents who wish their students to be educated through the medium of Te Reo Māori to find appropriate pathways. ● Working in an inclusive way to meet obligations under the Treaty of Waitangi and the Memorandum of Understanding with Ngāi Tahu. Ongoing relationships will be developed with Te Ngāi Tuāhuriri Runanga Inc., Te Runanga Ki Otautahi O Ngāi Tahu, and Ngā Maata Waka. ● Incorporating Tikanga Māori into the daily running of the school through the use of pōwhiri, Te Reo Māori, kapa haka, and the development of the whare as a focal point for the school. ● Working closely and developing ongoing relationships with the whanau of the school's students.

Papanui High School

My School, My Success, My Responsibility
Tōku Kura, Tōku Tiketike, Tōku Haepapa

STRATEGIC PLAN 2024–2025

Our Strategic Goals	Our Actions	Our Success
A School Culture ***that nurtures a strong sense of identity and belonging for all.***	• *Reestablish our identity.* • *Enhance the school's profile in the wider community.* • *Develop a school attendance and engagement strategy.* • *Appoint an Assistant Principal to oversee attendance and engagement.* • *Establish mechanisms for supporting collaborative relationship-building.* • *Establish and maintain a safe, supportive, and orderly environment for students and staff.*	***Positive shifts in school culture resulting in:*** • *Reduced negative behavioural incidents.* • *Strong school values alignment being lived by students and staff.* • *Increased engagement with the community and improved public perception.* • *Significant improvements in student attendance rates.* • *Higher levels of student engagement demonstrated through academic performance, participation, and student feedback.* • *A strong sense of identity and belonging, with all members of our school community feeling valued and part of the school's success.*
A School Curriculum ***that promotes equity and excellence, ensuring all students reach their full potential.***	***Our approach to action is characterised by unity and collaboration, ensuring consistency in student-centred decisions, attentiveness to priority learners, and a commitment to taking ownership of our responsibilities.*** • *Review of curriculum structures.* • *Engage with the curriculum refresh and new developments from the Ministry of Education.* • *Implement targeted interventions and initiatives tailored to meet the needs of those students who are not meeting their full potential.* • *Empower kaiako through impactful PLD and PGC engagement.*	***Students who strive to meet their full potential and teachers who are empowered to deliver quality curriculum resulting in:*** • *Increased academic performance.* • *Gains in equity.* • *Curriculum and timetabling that is student-centred.* • *Teachers who are confident engaging with and teaching the refreshed curriculum content.* • *School-wide interventions that are targeted, timely and impactful.*

Our Strategies For Giving Effect To Te Tiriti o Waitangi	Our Evidence
• *Fostering genuine relationships with mana whenua and Māori whanau.* • *Underpinning curriculum and hauora PLD with culturally responsive best practice, tikanga, and te ao Māori values.* • *Where possible, ensure that key documentation and signage is in Te Reo Māori and English.*	• *Success towards the strategic goals will be measured through annual targets, planning and reporting.* • *Ongoing student learning and progress achievement data tracking and analysis, and attendance and pastoral care data. And the collation and tracking of stakeholder feedback.*

Papanui High School Annual Plan January 2025 - 31 December 2025

My School, My Success, My Responsibility
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Strategic Goal One:	A school culture that nurtures a strong sense of identity and belonging for all.
Starting point:	Building on the successful implementation of the Tira system, we will further strengthen student engagement and belonging. Attendance will remain a key focus, alongside fostering student leadership and school pride.

Annual Targets: Informed by the strategic actions		**Success: What we expect to see at the end of the year**
1.1	Regular attendance above 50% across the kura (*students attending school more than 90% of the time).	Regular attendance* greater than 50% across the kura as evident in Kamar
1.2	Further embed the Tira system to enhance student leadership, collaboration, and connectedness.	Students and staff who are knowledgeable of and engaged in Tira A strengthened sense of belonging and camaraderie for students and staff A Tira system that is celebrated by students, staff, and the community A clear future plan for Tira Ownership of Tira by student leaders and staff

Describe how the annual targets and actions give effect to Te Tiriti o Waitangi):

This Annual Plan upholds the principles of Te Tiriti o Waitangi by prioritising equity, partnership, and participation in education. Our focus on attendance, culturally inclusive school structures, and academic achievement ensures that Māori students and all ākonga thrive in a supportive learning environment.

- **Equity:** Removing barriers to learning, ensuring Māori students have equitable access to academic success through targeted interventions and cultural responsiveness in teaching practices.
- **Partnership:** Strengthening relationships with whānau and iwi, increasing consultation opportunities through hui, and embedding Māori perspectives in school decision-making.
- **Participation:** Embedding the Tira system as a culturally responsive model that fosters a sense of belonging, student leadership, and collective responsibility across the kura.

Describe how the annual targets &/or actions support student progress:

This Annual Plan ensures that all students, particularly those whose needs have not been met, receive targeted support to improve literacy and numeracy outcomes.
Key actions include:

- **Raising Attendance for Academic Success:** Improved attendance initiatives ensure that students are consistently present in class, allowing them to engage with learning opportunities fully. Regular
- **Focused Interventions:** Tailored support for students without CAA, ensuring 80% achieve via CAA or Achievement Standards by year-end.
- **Differentiated Teaching Approaches:** Professional development for kaiako to enhance classroom strategies that support diverse learning needs.

- **Additional Literacy & Numeracy Resources:** Strengthening support for senior students, ensuring NCEA literacy and numeracy attainment meets or exceeds pre-COVID levels.
- **Equitable Learning Pathways:** Removing barriers such as streaming to create inclusive opportunities for all ākonga to succeed.

Through these actions, Papanui High School remains committed to ensuring that every student, regardless of background or learning needs, is given the opportunity to reach their full potential.

Strategic Goal One	Annual Target 1.1
A school culture that nurtures a strong sense of identity and belonging for all.	School-wide regular attendance* greater than 50% ** Regular attendance is defined as 90% or more*

Action (9b)	Resources (9c)	Evidence/Measures of Success (9d)	Timeframe	Personnel	Mid-year review: Achieved ✓ Working towards ➡ Next Steps
Develop and implement targeted attendance interventions	Attendance data, staff support	Increase in students meeting regular attendance threshold	Ongoing	SLT, Attendance Officer	Working towards ➡
Strengthen communication with caregivers around attendance	Digital tools, meetings	Improved parental engagement in attendance discussions	Ongoing	SLT, Deans, Pastoral Team	Working towards ➡
Establish student attendance mentors	Peer mentoring program	Increased peer support and motivation for attendance	Terms 1 & 2	SLT, Student Leaders	Working towards ➡
Early identification of at-risk students	Real-time attendance tracking	Attendance interventions applied early	Ongoing	SLT, Attendance Officer	Working towards ➡
Strengthened home-school partnerships	Regular caregiver meetings	Improved engagement from whānau	Ongoing	SLT, Pastoral Team	Working towards ➡
Culturally responsive attendance support	Engagement with whānau leaders	Reduction in attendance barriers for Māori and Pasifika	Ongoing	SLT, Cultural Liaison	Working towards ➡
Flexible learning pathways	Alternative learning models	Increased engagement from students facing attendance barriers	Ongoing	SLT, Learning Support	Working towards ➡
Student incentives for attendance	Rewards and recognition	Increased motivation and participation	Ongoing	SLT, Deans, Pastoral Team	Achieved ✓
Targeted staff PLD on attendance	Professional development	Staff equipped with effective attendance strategies	Ongoing	SLT, PLD Coordinator	Working towards ➡

Strategic Goal One	Annual Target 1.2
A school culture that nurtures a strong sense of identity and belonging for all.	Further embed the Tira system to enhance student leadership, collaboration, and connectedness.

Action (9b)	Resources (9c)	Evidence/Measures of Success (9d)	Timeframe	Personnel	Mid-year review: Achieved ✓ Working towards ➡ Next Steps
Enhance community engagement through hui and communication	Time and planning	Increased whānau engagement and participation	Terms 2 & 3	SLT, Kaiako	Achieved ✓
Strengthen student ownership of Tira	4 Management Units	Increased student leadership, clear structure for Tira events	Ongoing	Student Leaders, Tira Coordinators	Achieved ✓
Implement school-wide initiatives promoting identity and belonging	Time and planning	Student and staff feedback	Ongoing	Pastoral Team, SLT	Achieved ✓
Review the new timetable structure	Time and planning	Report to SLT, recommendations for improvements	End of Term 2	SLT, Timetable Committee	Achieved ✓
Review school uniform	Time and planning	Report to SLT, recommendations for any updates	End of Term 3	SLT, Uniform Committee	Achieved ✓
Increase student leadership opportunities within Tira	Leadership training	Greater student participation in planning and leading events	Ongoing	SLT, Tira Coordinators	Working towards ➡
Organise regular Tira-based events and challenges	Event planning resources	Higher engagement and participation in Tira activities	Terms 2 & 3	Tira Leaders, SLT	Achieved ✓
Conduct an annual review of Tira effectiveness	Surveys, focus groups	Feedback informs improvements to the system	End of Term 4	SLT, Student Leaders	Achieved ✓

Strategic Goal Two:	A school curriculum that promotes equity and excellence, ensuring all students reach their full potential.
Starting point:	Identifying students without CAA early in the year and developing robust support systems that enhance their likelihood of success. Additionally, we will strengthen senior academic achievement by focusing on NCEA Level 2 outcomes through targeted interventions, mentoring, and curriculum support.

Annual Targets: Informed by the strategic actions		**Success: What we expect to see at the end of the year**
2.1	80% of students who do not have CAA (Common Assessment Activities) at the start of the year will achieve them through CAA or Achievement Standards by the end of the year.	At least 80% of identified students have successfully completed their CAA requirements or achieved equivalent standards. Increased engagement and confidence among students in their ability to meet assessment requirements. Reduction in the number of students requiring intervention for CAA completion. Improved teacher confidence and capability in supporting students through targeted interventions. Higher levels of parental involvement in supporting student academic progress. Data-driven decision-making and refinement of strategies for future years based on student progress tracking.
2.2	NCEA Level 2 attainment above the national average.	NCEA Level 2 attainment above the national average. Higher overall student pass rates in NCEA Level 2 subjects. Greater student confidence and preparedness for external assessments. Increased participation in academic mentoring and support programs. More students meeting literacy and numeracy co-requisites. Strengthened pathways for students into further education, training, or employment.

Describe how the annual targets and actions that give effect to Te Tiriti o Waitangi:

This Annual Plan upholds the principles of Te Tiriti o Waitangi by embedding equity, partnership, and participation into all strategic goals and actions.
Equity (Ōritetanga): Ensuring Māori students have equitable access to academic success by providing targeted learning support, culturally responsive teaching, and structured interventions to address barriers to achievement.
Partnership (Rangatiratanga): Strengthening relationships with whānau, hapū, and iwi through increased engagement, consultation, and participation in decision-making processes such as curriculum development and school culture initiatives.
Participation (Kāwanatanga): Actively promoting Māori student leadership through initiatives like the Tira system, ensuring their voices are heard in school governance, and fostering an inclusive environment where all students feel a sense of belonging and identity.

Describe how the annual targets &/or actions support student progress:

This Annual Plan ensures that all students receive the support needed to succeed academically, socially, and personally. Through targeted strategies and interventions, the school fosters an environment where progress is achievable for all learners, particularly those who face barriers to success.

- **Achieving NCEA Level 2 Above the National Average:** By strengthening assessment practices, increasing mentoring support, and providing additional literacy and numeracy resources, students will be better equipped to meet NCEA Level 2 requirements, improving overall achievement rates.
- **Targeted Support for CAA Achievement:** Students without Common Assessment Activities (CAA) at the start of the year will receive structured interventions, including tutoring, revision sessions, and mentoring to ensure they meet academic expectations.
- **Building Confidence and Readiness for Higher Education or Employment:** The school focuses on pathways beyond secondary education by connecting students with tertiary institutions, industry partners, and career planning resources to prepare them for future opportunities.
- **Engaging Whānau in Student Learning:** Strengthening communication between home and school ensures that caregivers are informed and involved in their child's educational journey, leading to greater student motivation and support at home.

These strategies align with the school's commitment to ensuring that every student, regardless of background or ability, has the opportunity to progress and succeed in their learning journey.

Strategic Goal Two	Annual Target 2.1
A school curriculum that promotes equity and excellence, ensuring all students reach their full potential.	80% of students who do not have CAA (Common Assessment Activities) at the start of the year will achieve them through CAA or Achievement Standards by the end of the year.

Action (9b)	Resources (9c)	Evidence/Measures of Success (9d)	Timeframe	Personnel	Mid-year review: Achieved ✓ Working towards ➡ Next Steps
Identify students without CAA early in the year	Data tracking tools, staff time	List of students compiled by the end of Term 1	Term 1	SLT, Deans, Curriculum Leaders	Achieved ✓
Implement targeted learning support	Learning support staff	Increased student achievement in CAA assessments	Ongoing	Learning Support Team, SLT	Achieved ✓
Provide additional tutoring and mentoring	Time for mentoring, academic coaches	Improvement in student confidence and engagement in assessments	Ongoing	SLT, Deans, Academic Mentors	Achieved ✓
Offer catch-up and revision sessions	Staff time, allocated spaces	Higher participation in catch-up sessions	Terms 2 & 3	SLT, HODs, Teachers	Achieved ✓
Strengthen parent and caregiver engagement	Meetings, newsletters, updates	Increased parental support and involvement in student progress	Ongoing	SLT, Communications Team	Working towards ➡
Track and analyse student progress regularly	Data tracking software	Adjustments made to interventions based on progress analysis	Ongoing	SLT, Data Team, Curriculum Leaders	Achieved ✓

Strategic Goal Two	Annual Target 2.2
School curriculum that promotes equity and excellence, ensuring all students reach their full potential.	Strengthening senior academic achievement with a focus on NCEA Level 2 outcomes.

Action (9b)	Resources (9c)	Evidence/Measures of Success (9d)	Timeframe	Personnel	Mid-year review: Achieved ✓ Working towards ➡ Next Steps
Implement targeted interventions for students at risk of not achieving NCEA L2	Learning support staff, mentoring	Increased pass rates among identified students	Ongoing	SLT, Deans, Learning Support	Achieved ✓
Provide PLD for teachers on effective senior assessment practices	PLD budget	Increased teacher confidence in preparing students	Terms 1 & 2	SLT, PLD Coordinator	Working towards ➡
Strengthen student mentoring	Time for mentoring, training	Higher student confidence and engagement in NCEA L2	Ongoing	SLT, Deans, Academic Mentors	Working towards ➡
Increase access to literacy and numeracy support	Learning support resources	Improvement in literacy/numeracy outcomes for targeted students	Ongoing	Learning Support Team, SLT	Achieved ✓
Track and analyse student progress using data	Data tracking tools, staff time	Data used to inform interventions and support strategies	Ongoing	SLT, Data Team, Curriculum Leaders	Achieved ✓
Strengthen connections with external support agencies (e.g., tertiary institutions, career services)	Partnerships, career guidance	Increased student pathways to further education and careers	Ongoing	Careers Team, SLT, External Partners	Achieved ✓

Target 1.1: School-wide Regular* Attendance Greater than 50% *(* Regular attendance is defined as attending 90% or more)*

Result: 49.5% (an improvement of 1.1% on the previous year, which was an improvement of 10.5% on 2023)

Analysis: The 2025 academic year has shown fluctuation in attendance rates across the four terms, largely consistent with seasonal trends but highlighting specific areas for strategic focus.

Regular Attendance Trends (Year-on-Year Comparison): Our "Regular Attendance" rate (students attending over 90% of the time) tracked as follows throughout the year:

Term 1: 57% (Decrease from 59% in Term 1 2024)

Term 2: 52% (Increase from 50% in Term 2 2024)

Term 3: 41% (Marginal increase from 40% in Term 3 2024)

Term 4: 48% (Consistent with 48% in Term 4 2024)

Next Steps:

- Implement the 2026 Attendance Management Plan: Formally adopt the updated attendance plan and supporting Stepped Attendance Response (STAR) procedures to provide a structured, data-driven approach to student absence.
- Target Annual Incremental Growth: Aim for a 6.1% annual increase in regular attendance to stay on track for the government's 2030 target of 80%.
- Strengthen the Pastoral Care Attendance Leadership Team: Continue fortnightly meetings involving the Assistant Principal (Pastoral), Deans, and Liaisons to identify at-risk students and coordinate interventions.
- Enhance Communication and Whānau Engagement: * Publish attendance expectations clearly on the school website and in enrollment forms.
- Utilise weekly attendance reporting to parents/caregivers via the SchoolBridge portal.
- Maintain daily SMS notifications for unexplained absences.
- Utilise Tiered Interventions (STAR):
    - 5–9 days absence: Initiate parent contact via email/phone and support students in catching up on missed learning.
    - 10–14 days absence: Escalate to formal meetings with parents and students to develop tailored support plans, such as the Whānau Education Action Planner.
    - 15+ days absence: Involve external agencies (e.g., Tupuranga) and implement formal reintegration plans.
- Address Barriers via Hardship Support: Continue providing resources like bus passes, uniforms, and kai through the pastoral hardship budget to remove practical barriers to attendance.
- Maintain Positive Reinforcement: Continue termly attendance recognition celebrations and prize draws for students maintaining regular attendance.

Target 1.2: Further embed the Tira system to enhance student leadership, collaboration, and connectedness.

Result: In 2025, Papanui High School successfully met several key milestones to further embed the Tira system, most notably the completion of comprehensive timetable and uniform reviews by the end of Term 3. The transition to a vertical form structure (Te Huinga) at the start of the year institutionalised the system within the daily student experience, while high-engagement events like Tira Day 2025 demonstrated strong camaraderie and participation, with some Tira fielding up to 80 runners in relay events. Whānau engagement was also significantly enhanced through dedicated hui and improved communication strategies.

To support student ownership, the school allocated four Management Units to student leadership portfolios, resulting in more student-led challenges and a clearer leadership hierarchy. While structural embedding and regular Tira-based events were successfully achieved, the school continues to work toward implementing formalised leadership training for its student leaders. An annual review involving student surveys and focus groups was completed at the end of Term 4 to provide a data-driven baseline for the 2026-2028 strategic cycle.

Analysis: The Tira system has successfully transitioned into a cultural framework that reinforces the school's core vision by institutionalising the tuakana-teina (mentor-mentee) relationship through "Te Huinga" vertical form classes. This structure serves as a vital "social infrastructure" that mitigates the anonymity often found in large student populations, fostering a genuine sense of tūrangawaewae, a place for every student to stand and belong. The high participation levels and school spirit observed during Tira Day 2025 highlight that these collective experiences are essential for building whanaungatanga, providing the relational foundation necessary for student wellbeing and safety.

Data analysis indicates a clear correlation between the "connectedness" fostered by the Tira system and positive academic outcomes, with the school significantly exceeding national averages in Year 11 literacy and NCEA Level 1 attainment. While regular attendance saw a modest 1.1% improvement in 2025, the seasonal fluctuation, where attendance dipped to 41% in Term 3, suggests that the cultural impact of the house system is currently most potent during high-engagement event periods. Consequently, the analysis suggests that the next phase of embedding must focus on utilising the Tira structure to maintain a consistent sense of accountability and "Tira pride" as a daily lever for both attendance stability and sustained academic excellence.

Next Steps:

- Formalise Student Leadership Training: Implement a structured leadership curriculum for student leaders—specifically those holding the 4 Management Units—to move beyond event participation toward active planning, advocacy, and peer mentorship.
- Establish Tira-Based Attendance Mentors: Operationalise the 2026 Attendance Management Plan by training senior students within Te Huinga (vertical form) classes to act as peer mentors for students in the 5–9 day absence bracket.
- Codify the 2026–2028 Tira Strategic Roadmap: Synthesise the data from the Term 4 annual review, including student surveys and focus groups, to create a finalised future plan that ensures the system remains sustainable and celebrated by the community.
- Launch Tira-Specific Whānau Hui: Transition from school-wide community engagement to Tira-level gatherings to foster deeper whanaungatanga and stronger home-school partnerships, particularly for Māori and Pasifika families.
- Implement Tira-Branded Academic Hubs: Leverage the camaraderie and "Tira pride" seen in events like Tira Day to host collective revision sessions or "CAA Sprints," using the house structure to motivate students toward meeting literacy and numeracy targets.

Target 2.1: 80% of students who do not have CAA (Common Assessment Activities) at the start of the year will achieve them through CAA or Achievement Standards by the end of the year.

Result: In 2025, Papanui High School achieved significant success in foundational learning, meeting the 80% target in literacy but narrowly missing it in numeracy. For the Year 10 cohort, the Reading co-requisite attainment was 86.4% (exceeding the national average of 79%), and Writing reached 80.3% (exceeding the national average of 75.2%). Numeracy attainment reached 76.8%, which, while a record high for the school and above the national Year 10 average of 69.9%, fell slightly short of the 80% strategic goal. Key milestones were met regarding the early identification of at-risk students and the implementation of targeted learning support and revision sessions.

Analysis: The success in literacy is attributed to early identification of students without Common Assessment Activities (CAA) in Term 1, and the implementation of structured literacy approaches focused on decoding and comprehension. The "Outstanding" results in Reading and Writing demonstrate the effectiveness of the school's "Make It Write" action plan and senior mentoring. However, Numeracy remains more challenging, with analysis indicating that success is highly dependent on students' ability to connect mathematical thinking to complex word-problem contexts. While progress tracking and tutoring were successfully institutionalised, a mid-year review identified that strengthening parent and caregiver engagement remains a "working towards" area, which may have limited the impact of interventions for some learners.

Next Steps:

- Strengthen Parent and Caregiver Engagement: Formalise communication strategies, including dedicated newsletters and progress updates, to ensure families are actively involved in their child's academic goals.
- Expand After-School Numeracy Tutorials: Maintain and expand the existing tutorial program with a specific focus on mathematical reasoning and word-problem decoding to bridge the gap to the 80% threshold.
- Refine Data-Driven Interventions: Continue utilising real-time tracking software to identify students who do not pass initial assessment events, allowing for immediate referral to "Academic Mentors" or "Learning Support".
- Incentivise "CAA Sprints": Leverage the Tira (house) system to create competitive, high-engagement revision hubs for the Numeracy and Writing co-requisites.
- Teacher Professional Development: Provide targeted PLD for staff on using "affective language" and restorative dialogue to support students who have previously struggled with standardised assessments.

Target 2.2: NCEA Level 2 attainment above the national average.

Result: For the first time since 2017, our NCEA Level 2 pass rate of 73.3% exceeded the national average of 72.7%

Analysis: The 73.3% pass rate represents a significant recovery from the 65.5% achieved in 2024, signalling a strong return to academic standards for the Year 12 cohort. This success is attributed to the institutionalisation of targeted interventions for at-risk learners, increased access to literacy and numeracy support, and the rigorous use of data tracking to inform pastoral and academic decisions. However, a detailed demographic breakdown reveals significant disparities that must be addressed to achieve true equity. Female students (80.9%) continue to substantially outperform male students (66%), and while Asian students achieved the highest pass rates (85.3%), gaps remain for Māori and Pacific learners. Furthermore, school-wide survey data indicate a "relational-pedagogical gap," with only 37.1% of students perceiving that teachers treat all students fairly, suggesting that relational improvements are necessary to further boost engagement and achievement among underperforming groups.

Next Steps:

- Prioritize Equity Interventions: Make the reduction of achievement gaps for male students and Māori/Pasifika learners the primary academic focus for 2026 through tailored support pathways.
- Strengthen Academic Mentoring: Formalise the student mentoring program, which was identified as a "working towards" area in 2025, to provide more consistent peer-to-peer academic coaching for Year 12 students.
- Implement Relational PLD: Provide staff professional development focused on "affective language" and restorative dialogue to address student perceptions of fairness and improve the classroom climate.
- Enhance Teacher Assessment Practices: Deliver targeted PLD on effective senior assessment practices to increase teacher confidence and precision in preparing students for NCEA requirements.
- Expand External Pathway Connections: Strengthen active partnerships with tertiary institutions and career services to ensure NCEA Level 2 attainment is clearly linked to viable future education and employment opportunities.

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Tōku Kura, Tōku Tiketike, Tōku Haepapa

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KiwiSport Statement 2025

KiwiSport is a Government funding initiative to support students' participation in organised sport. In 2025, Papanui High School received total KiwiSport funding of $34,925 (excluding GST).

The funding was utilised to increase student participation in organised sports through the following initiatives:

- Personnel: Funding contributed to the salary of the Sports Coordinator, a role essential for managing the logistical complexities of the school's 20+ sporting codes.
- Equipment and Uniforms: Funds were used to renew team uniforms and purchase high-quality gear to ensure student safety and professional representation.
- Accessibility and Inclusion: The school used a portion of the funding to subsidise bus transport for students attending regional tournaments and inter-school zones, removing geographical and cost barriers to entry.
- Engagement: Registration fees were covered for teams in local community competitions (such as touch rugby, netball, and basketball), and 'Have a Go' days were funded to introduce students to non-traditional sports.

As a result of these strategic investments, participation levels remained strong, with approximately 52% of the student body involved in at least one sanctioned sporting activity during the 2024–2025 reporting period.

Robert Gilbert

Tumuaki | Principal

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Good Employer Statement 2025

For the Year Ended 31 December 2025

Compliance Attestation

Papanui High School attests that for the year ending 31 December 2025, it has complied with the principle of being a Good Employer as required by Section 597 of the Education and Training Act 2020. The Board has operated personnel policies containing provisions generally accepted as necessary for the fair and proper treatment of all employees in all aspects of their employment.

Good Employer Principles

1. Good and Safe Working Conditions

The school maintains a safe working environment through a dedicated Health and Safety Committee that meets quarterly with representation from all faculties. We utilise the 'Safety Seek' online system for centralised hazard identification and incident reporting. All staff have access to the Employee Assistance Programme (EAP) and professional supervision to support wellbeing.

2. Equal Employment Opportunities (EEO) Programme

The Principal serves as the EEO Officer, ensuring the Board actively monitors EEO programs. Our policy ensures all applicants are treated according to their skills and qualifications without discrimination. The EEO policy is made available to all staff via the school’s internal digital repository.

3. Impartial Selection of Suitably Qualified Persons

Recruitment and appointment procedures are transparent and merit-based. Selection panels are organised to include a range of members (typically at least three) to ensure balanced perspectives and to eliminate individual bias. All appointments follow standard safety checking and police vetting under the Children's Act 2014.

4. Recognition of the Aims, Aspirations, and Involvement of Māori

PHS takes a team-based approach to supporting Māori staff, providing school-specific mihi and karakia and funding Professional Learning for Te Reo and Tikanga Māori. We foster greater involvement of Māori in the education service through our Tira (vertical whānau) system, which provides structural mechanisms for Māori staff to lead culturally responsive mentoring.

5. Recognition of Aims, Aspirations, and Cultural Differences of Ethnic or Minority Groups

The school is committed to an inclusive workplace that recognises and values the cultural differences of our diverse staff. We seek to remove barriers to ensure all employees from ethnic or minority backgrounds have the opportunity to perform to their fullest potential and feel affirmed in their cultural identity.

6. Opportunities for the Enhancement of Individual Abilities

The Board supports a robust Teacher Professional Growth Cycle and supports annual study grants and professional development opportunities for both teaching and support staff. Individual staff goals are consulted upon annually to ensure professional learning is reasonable and applicable.

7. Recognition of the Employment Requirements of Women

PHS recognises the requirements of women through flexible working arrangements, job-sharing considerations, and a Timetable Policy that supports work-life balance. We provide maternity leave provisions and recognise family responsibilities in our leave policies.

8. Recognition of the Employment Requirements of Persons with Disabilities

We are committed to providing reasonable accommodations, including accessible facilities and assistive technologies, to ensure equal access to employment opportunities. Where required, the school consults with external agencies to remove physical or digital barriers in the workplace.

EEO Compliance Checklist

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**Yes**	**No**
Do you operate an EEO programme/policy?	**Y**	
Has this policy or programme been made available to staff?	**Y**	
Does your EEO programme/policy include training to raise awareness of EEO issues?	**Y**	
Has your EEO programme/policy appointed someone to coordinate compliance?	**Y**	
Does your EEO programme/policy provide for regular reporting on compliance?	**Y**	
Does your EEO programme/policy set priorities and objectives?	**Y**	

Integrity and Conduct

The Board and management confirm that all employees are required to maintain proper standards of integrity, conduct, and concern for the public interest and the well-being of students. Papanui High School remains committed to the principles of Natural Justice and Te Tiriti o Waitangi in all employment relations.



Robert Gilbert

Tumuaki | Principal