

PAPAKURA HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Ministry Number:	101
Principal:	Simon Craggs
School Address:	Willis Road, Papakura
School Postal Address:	PO Box 72080, Papakura, Auckland 2244
School Phone:	09 296 4400
School Email:	l.jones@papakurahigh.school.nz
Accountant / Service Provider:	S.A.J. Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Michelle Proctor	Presiding Member	Elected	Sept-29
Simon Craggs	Principal ex Officio	ex Officio	Current
Ramona Tu'ua	Parent Representative	Co-opted	Feb-25
Angelitsa Nekelo	Parent Representative	Co-opted	Sept-29
Melanie Etana	Parent Representative	Elected	Aug-25
Tony Kake	Parent Representative	Elected	Aug-25
Jacqueline Beazley	Parent Representative	Elected	Aug-25
Marama Mae	Parent Representative	Co-opted	Mar-25
Brooke Te Maari Ah-Sam	Parent Representative	Elected	Sept-29
Deborah Aasa	Parent Representative	Elected	Sept-29
Maki Brown	Parent Representative	Elected	Sept-29
Tavita Iese	Parent Representative	Elected	Sept-29
Julia Belford	Parent Representative	Elected	Sept-29
Beverly Matamua	Staff Representative	Elected	Sept-29
Hola Poteki	Student Representative	Elected	Aug-25
Josephine Fuapau	Student Representative	Elected	Sept-27
Romeo Majurey Paroa	Student Representative	Elected	Sept-27

PAPAKURA HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Papakura 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.

Michelle Proctor

Full Name of Presiding Member

Simon Craggs

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

28/5/26

Date

28/5/26

Date

Papakura 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	17,672,159	13,745,784	15,900,289
Locally Raised Funds	3	586,272	347,088	558,835
Interest		85,315	100,000	122,633
Total Revenue		18,343,746	14,192,872	16,581,757
Expense				
Locally Raised Funds	3	295,237	267,250	277,063
Learning Resources	4	12,301,683	10,233,573	10,573,311
Administration	5	1,642,748	844,216	2,512,179
Interest		25,818	7,000	8,217
Property	6	3,280,813	3,039,697	3,141,625
Loss on Disposal of Property, Plant and Equipment		-	-	2,050
Total Expense		17,546,299	14,391,736	16,514,445
Net Surplus / (Deficit) for the year		797,447	(198,864)	67,312
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		797,447	(198,864)	67,312

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



Papakura 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	3,664,130	3,237,818	3,545,023
Total comprehensive revenue and expense for the year	797,447	(198,864)	67,312
Contribution - Furniture and Equipment Grant	60,762	-	51,795
Contributions from the Ministry of Education	90,575	-	-
Equity at 31 December	4,612,914	3,038,954	3,664,130
Accumulated comprehensive revenue and expense	4,612,914	3,038,954	3,664,130
Equity at 31 December	4,612,914	3,038,954	3,664,130

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.



Papakura 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	451,299	482,794	653,912
Accounts Receivable	8	965,967	161,411	784,772
GST Receivable		114,002	73,611	40,629
Prepayments		167,579	85,673	28,276
Inventories	9	65,360	6,470	6,559
Investments	10	1,690,675	613,509	1,605,811
Funds Receivable for Capital Works Projects	17	481,145	549,228	267,432
		<u>3,936,027</u>	<u>1,972,696</u>	<u>3,387,391</u>
Current Liabilities				
Accounts Payable	12	1,367,875	468,840	942,996
Revenue Received in Advance	13	12,609	154,293	40,291
Provision for Cyclical Maintenance	14	5,996	53,106	-
Finance Lease Liability	15	53,037	37,308	39,143
Funds held in Trust	16	18,119	28,961	18,442
Funds held for Capital Works Projects	17	77,456	32,600	99,083
		<u>1,535,092</u>	<u>775,108</u>	<u>1,139,955</u>
Working Capital Surplus/(Deficit)		2,400,935	1,197,588	2,247,436
Non-current Assets				
Property, Plant and Equipment	11	2,750,220	2,253,689	1,946,762
		<u>2,750,220</u>	<u>2,253,689</u>	<u>1,946,762</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	430,247	342,312	461,475
Finance Lease Liability	15	107,994	70,011	68,593
		<u>538,241</u>	<u>412,323</u>	<u>530,068</u>
Net Assets		<u>4,612,914</u>	<u>3,038,954</u>	<u>3,664,130</u>
Equity		<u>4,612,914</u>	<u>3,038,954</u>	<u>3,664,130</u>

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



Papakura 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		6,224,416	5,666,540	5,568,783
Locally Raised Funds		581,073	347,088	544,112
Goods and Services Tax (net)		(73,373)	-	32,982
Payments to Employees		(3,024,885)	(2,711,079)	(3,065,326)
Payments to Suppliers		(2,683,135)	(3,264,414)	(2,893,777)
Interest Paid		(25,818)	(7,000)	(8,217)
Interest Received		94,318	100,000	120,815
Net cash from/(to) Operating Activities		1,092,596	131,135	299,372
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(1,000,642)	(720,447)	(526,035)
Purchase of Investments		(84,865)	800,000	(92,301)
Net cash from/(to) Investing Activities		(1,085,507)	79,553	(618,336)
Cash flows from Financing Activities				
Furniture and Equipment Grant		60,762	-	51,795
Finance Lease Payments		(34,801)	157,445	(43,536)
Funds Administered on Behalf of Other Parties		(235,663)	-	337,760
Net cash from/(to) Financing Activities		(209,702)	157,445	346,019
Net increase/(decrease) in cash and cash equivalents		(202,613)	368,133	27,055
Cash and cash equivalents at the beginning of the year	7	653,912	114,661	626,857
Cash and cash equivalents at the end of the year	7	451,299	482,794	653,912

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.



Papakura High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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



f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Board-owned Buildings	10-75 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value



k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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



q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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

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

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

s) 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.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	5,604,879	5,029,081	4,888,395
Teachers' Salaries Grants	8,762,933	6,301,890	6,787,948
Use of Land and Buildings Grants	2,001,459	1,777,354	1,967,400
Ka Ora, Ka Ako - Healthy School Lunches Programme	683,351	-	1,483,160
Other Government Grants	619,537	637,459	773,386
	<u>17,672,159</u>	<u>13,745,784</u>	<u>15,900,289</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	99,878	100,000	114,781
Fees for Extra Curricular Activities	75,932	27,000	108,659
Trading	85,720	56,000	66,997
Fundraising and Community Grants	224,048	100,000	121,826
Other Revenue	100,694	64,088	146,572
	<u>586,272</u>	<u>347,088</u>	<u>558,835</u>
Expense			
Extra Curricular Activities Costs	256,572	253,250	248,709
Trading	38,665	14,000	28,354
	<u>295,237</u>	<u>267,250</u>	<u>277,063</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>291,035</u>	<u>79,838</u>	<u>281,772</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	885,920	1,278,000	914,315
Information and Communication Technology	231,537	233,926	246,365
Employee Benefits - Salaries	10,715,897	8,254,197	8,949,917
Staff Development	89,853	129,700	117,494
Depreciation	375,856	330,000	340,675
Other Learning Resources	2,620	7,750	4,545
	<u>12,301,683</u>	<u>10,233,573</u>	<u>10,573,311</u>



5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	11,030	15,000	11,120
Board Fees and Expenses	26,096	25,000	21,744
Operating Leases	795	700	579
Legal Fees	650	7,244	4,998
Other Administration Expenses	90,146	158,200	155,063
Employee Benefits - Salaries	755,718	566,772	750,489
Insurance	34,722	34,800	30,060
Service Providers, Contractors and Consultancy	40,240	36,500	54,966
Ka Ora, Ka Ako - Healthy School Lunches Programme	683,351	-	1,483,160
	<u>1,642,748</u>	<u>844,216</u>	<u>2,512,179</u>

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	166,905	185,800	178,506
Cyclical Maintenance	50,052	86,890	66,057
Heat, Light and Water	173,006	190,000	180,969
Rates	1,020	1,000	851
Repairs and Maintenance	346,206	315,100	256,194
Use of Land and Buildings	2,001,459	1,777,354	1,967,400
Employee Benefits - Salaries	273,296	192,000	180,421
Other Property Expenses	268,869	291,553	311,227
	<u>3,280,813</u>	<u>3,039,697</u>	<u>3,141,625</u>

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

7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	451,299	482,794	653,912
Cash and cash equivalents for Statement of Cash Flows	<u>451,299</u>	<u>482,794</u>	<u>653,912</u>

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

Of the \$451,299 Cash and Cash Equivalents \$90,066 is subject to restrictions for the following reasons:

- \$12,609 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.
- \$77,457 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17.



8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	97,660	161,411	120,144
Interest Receivable	22,405	-	31,408
Teacher Salaries Grant Receivable	845,902	-	633,220
	<u>965,967</u>	<u>161,411</u>	<u>784,772</u>
Receivables from Exchange Transactions	120,065	161,411	151,552
Receivables from Non-Exchange Transactions	845,902	-	633,220
	<u>965,967</u>	<u>161,411</u>	<u>784,772</u>

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Stationery	11,545	6,470	6,559
School Uniforms	53,815	-	-
	<u>65,360</u>	<u>6,470</u>	<u>6,559</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,690,675	613,509	1,605,811
Total Investments	<u>1,690,675</u>	<u>613,509</u>	<u>1,605,811</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	25,000	-	-	-	-	25,000
Buildings	806,593	252,039	-	-	(32,953)	1,025,679
Furniture and Equipment	518,255	258,625	-	-	(98,530)	678,350
Information and Communication Technology	302,731	202,486	-	-	(140,863)	364,355
Motor Vehicles	157,138	70,125	-	-	(45,929)	181,333
Textbooks	3,617	-	-	-	(3,617)	-
Leased Assets	105,868	88,096	-	-	(48,184)	145,780
Library Resources	27,560	18,677	-	-	(5,780)	40,457
Work in Progress	-	289,266	-	-	-	289,266
	<u>1,946,762</u>	<u>1,179,314</u>	<u>-</u>	<u>-</u>	<u>(375,856)</u>	<u>2,750,220</u>

The net carrying value of furniture and equipment held under a finance lease is \$145,780 (2024: \$105,868)

Restrictions

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



	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	25,000	-	25,000	25,000	-	25,000
Buildings	1,381,881	(356,202)	1,025,679	1,129,842	(323,249)	806,593
Furniture and Equipment	1,522,342	(843,992)	678,350	1,263,717	(745,462)	518,255
Information and Communication Technology	1,240,446	(876,091)	364,355	1,037,959	(735,228)	302,731
Motor Vehicles	366,449	(185,116)	181,333	296,325	(139,187)	157,138
Textbooks	-	-	-	18,230	(14,613)	3,617
Leased Assets	223,201	(77,421)	145,780	170,628	(64,760)	105,868
Library Resources	139,491	(99,034)	40,457	120,814	(93,254)	27,560
Work in Progress	289,266	-	289,266	-	-	-
	<u>5,188,076</u>	<u>(2,437,856)</u>	<u>2,750,220</u>	<u>4,062,515</u>	<u>(2,115,753)</u>	<u>1,946,762</u>

12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	417,537	342,179	160,685
Accruals	5,773	126,661	7,520
Employee Entitlements - Salaries	881,344	-	713,475
Employee Entitlements - Leave Accrual	63,221	-	61,316
	<u>1,367,875</u>	<u>468,840</u>	<u>942,996</u>
Payables for Exchange Transactions	1,367,875	468,840	942,996
	<u>1,367,875</u>	<u>468,840</u>	<u>942,996</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	12,609	154,293	40,291
	<u>12,609</u>	<u>154,293</u>	<u>40,291</u>

14. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	461,475	342,312	395,418
Increase/(decrease) to the Provision During the Year	50,052	86,890	66,057
Use of the Provision During the Year	(75,284)	(33,784)	-
Provision at the End of the Year	<u>436,243</u>	<u>395,418</u>	<u>461,475</u>
Cyclical Maintenance - Current	5,996	53,106	-
Cyclical Maintenance - Non current	430,247	342,312	461,475
	<u>436,243</u>	<u>395,418</u>	<u>461,475</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 schools 10 Year Property Plan.



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	53,037	37,308	39,143
Later than One Year	119,989	70,011	74,626
Future Finance Charges	(11,995)	-	(6,033)
	<u>161,031</u>	<u>107,319</u>	<u>107,736</u>
Represented by			
Finance lease liability - Current	53,037	37,308	39,143
Finance lease liability - Non current	107,994	70,011	68,593
	<u>161,031</u>	<u>107,319</u>	<u>107,736</u>

16. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	18,119	28,961	18,442
	<u>18,119</u>	<u>28,961</u>	<u>18,442</u>

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

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
	\$	\$	\$	\$	\$
E & WB Block Refurbishment	7,635	-	-	-	7,635
C Block Rationalisation	(123,458)	123,458	-	-	-
Fire Upgrade	(88,841)	-	(13,543)	-	(102,384)
Roof & Clearlite Replacement	83,066	-	(28,551)	-	54,515
LSC Office	8,382	-	(20,311)	-	(11,929)
AMS Combined - MA: Music Refurbishment	(38,687)	250,000	(428,203)	-	(216,890)
Gym Ceiling Repairs	(16,446)	16,446	-	-	-
Food Technology Refurbishment (H2)	-	94,994	(79,688)	-	15,306
Sewerage System Failure	-	-	(10,497)	-	(10,497)
Irregular Electrical Voltage Repair	-	-	(139,446)	-	(139,446)
Totals	<u>(168,349)</u>	<u>484,898</u>	<u>(720,238)</u>	<u>-</u>	<u>(403,689)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	77,456
Funds Receivable from the Ministry of Education	(481,145)



2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Spouting Replacement	15,161	-	(15,161)	-	-
Heatpumps	(37,239)	49,307	(12,068)	-	-
E & WB Block Refurbishment	7,635	-	-	-	7,635
Gas Works	(7,485)	7,485	-	-	-
C Block Rationalisation	(123,458)	-	-	-	(123,458)
Fire Upgrade	(339,424)	679,569	(428,986)	-	(88,841)
H Block Toilest	(37,757)	9,500	-	28,257	-
Roof & Clearlite Replacement	(3,865)	769,590	(682,659)	-	83,066
LSC Office	9,803	-	(1,421)	-	8,382
AMS Combined - MA: Music Refurbishment	-	-	(38,687)	-	(38,687)
Gym Ceiling Repairs	-	-	(16,446)	-	(16,446)
Totals	(516,629)	1,515,451	(1,195,428)	28,257	(168,349)

Represented by:

Funds Held on Behalf of the Ministry of Education	99,083
Funds Receivable from the Ministry of Education	(267,432)

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 Principals and Heads of Departments.

	2025 Actual	2024 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	9,040	8,960
<i>Leadership Team</i>		
Remuneration	1,039,793	879,748
Full-time equivalent members	8	6
Total key management personnel remuneration	1,048,833	888,708

There are 9 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	240 - 250	230 - 240
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	30.00	19.00
110 - 120	7.00	6.00
120 - 130	10.00	5.00
130 - 140	4.00	3.00
	51.00	33.00

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

	2025 Actual	2024 Actual
Total	-	\$21,500
Number of People	-	2

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 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.



22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$159,473 (2024:\$433,629) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Food Technology Refurbishment (H2)	25,861
Roof & Clearlite Project	133,612
Total	159,473

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

(b) Operating Commitments

As at 31 December 2025, the Board has entered into no contracts (2024: nil)

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	451,299	482,794	653,912
Receivables	965,967	161,411	784,772
Investments - Term Deposits	1,690,675	613,509	1,605,811
Total financial assets measured at amortised cost	<u>3,107,941</u>	<u>1,257,714</u>	<u>3,044,495</u>

Financial liabilities measured at amortised cost

Payables	1,367,875	468,840	942,996
Finance Leases	161,031	107,319	107,736
Total financial liabilities measured at amortised cost	<u>1,528,906</u>	<u>576,159</u>	<u>1,050,732</u>

24. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT**To the readers of Papakura High School's financial statements
for the year ended 31 December 2025**

The Auditor-General is the auditor of Papakura High School (the School). The Auditor-General has appointed me, Annie Uy, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on pages 2 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:

- a) present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the School's financial performance and cash flows for the year then ended; and
- b) 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 28 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 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance (which also reports on the School's evaluation of the 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 independence requirements of 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 the audit, we have no relationship with or interests in the School.



Annie Uy
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Context and Purpose

This Statement of Variance reports on Papakura High School's actual achievement outcomes against the achievement-related goals set out in the 2025 Annual Plan. It draws on NZQA enrolment-based cumulative NCEA and Certificate Endorsement data **from 2022–2025**, with 2021 achievement excluded due to COVID-19 learning disruption and credit adjustments that inflated national and school results.

The Annual Plan set explicit targets to:

- Improve overall NCEA Level 2, Level 3 and University Entrance (UE) achievement to be **at least 5% above the school's Equity Index band**.
- Increase the proportion of students gaining **Merit and Excellence endorsements**.
- Accelerate progress for **priority learners**, particularly Māori and Pacific students, through targeted academic and engagement strategies.

Achievement Overview: Actual Performance vs Annual Plan Targets

NCEA Level 2 (Year 12)

- **Actual performance (2025): 38.3%** of Year 12 students achieved NCEA Level 2.
- **Trend over time (2022–2025):** Following relative stability in 2022–2024, Level 2 achievement **declined significantly in 2025**. This reflects the cumulative impact of introduction of the new CAA and co-requisite literacy and numeracy requirement, attendance disruption, increased cohort complexity, and the return to fully normalised NCEA assessment conditions.
- **Variance against target:** The Annual Plan target of sustained improvement and performance above the Equity Index comparison group was **not met**. This variance is substantial and positions NCEA Level 2 as the school's most critical achievement priority moving forward.

NCEA Level 3 (Year 13)

- **Actual performance (2025): 57.5%** of Year 13 students achieved NCEA Level 3.
- **Trend over time (2022–2025):** Achievement declined between 2022 and 2023, stabilised in 2024 and **improved in 2025**, indicating recovering momentum for senior students.
- **Variance against target:** While improvement is evident, Level 3 achievement remains below the aspiration of sustained performance above the Equity Index band and continues to require focused course and pathway design.

University Entrance (UE)

- **Actual performance (2025): 17.9%** of Year 13 students achieved University Entrance.

- **Trend over time (2022–2025):** UE achievement has **fluctuated** over the period and improved in 2025, following modest gains in earlier years.
- **Variance against target:** The Annual Plan intent to lift UE was **partially achieved**. This outcome is influenced by Level 2 and Level 3 endorsement rates, as well as deliberate student pathway choices emphasising vocational, employment and trades-based transitions.

Certificate Endorsements: Merit and Excellence

- **Excellence endorsements:** Across Levels 1–3, Excellence endorsement rates remain low with improvement at Level 3 but have not recovered to pre-COVID or early COVID settings. This is aligned with the school’s emphasis on qualification completion and re-establishing foundational achievement.
- **Merit endorsements:** Merit endorsements show significant improvement at Level 2 and Level 3 in 2024–2025. At all levels, these exceeded the equity index band performance.

Variance interpretation: The Annual Plan objective to lift endorsements was partially **met**. This reflects the school’s context and strategic prioritisation of engagement, literacy, numeracy and course completion for priority learners during a period of transition.

Priority Learners: Māori and Pacific Achievement

Māori Students

- **NCEA Level 2 (2025):** 35.8% achievement.
- **NCEA Level 3 (2025):** 67.5%, exceeding overall school performance at this level.
- **UE (2025):** 12.5%.

Commentary: Māori learners continue to achieve proportionally stronger outcomes at Level 3 than at Level 2. While overall qualification completion at Level 2 remains a concern, improvements at Level 3 reflect the impact of whānau engagement, Te Oranga Reo pathways, culturally sustaining pedagogy and sustained senior student support.

Pacific Students

- **NCEA Level 2 (2025):** 35.3% achievement.
- **NCEA Level 3 (2025):** 44.6%, representing strong senior performance relative to overall school results.
- **UE (2025):** 14.3%.

Commentary: Pacific learners demonstrate lower achievement than the rest of their cohort. In 2026 they will be further supported by targeted pastoral-academic mentoring, Kura Moana leadership and strengthened whānau partnerships. Level 2 outcomes remain the key area for accelerated focus.

Key Trends and Explanatory Factors

- **Significant decline in Level 2 achievement in 2025**, emerging as the school's most pressing achievement variance. A focus on literacy and numeracy co-requisite achievement should see this improve in 2026.
- **Recovery and consolidation at Level 3**, particularly for Māori and Pacific learners.
- **UE outcomes remain constrained** by endorsement rates and pathway design rather than engagement alone.
- **Equity at senior levels is improving**, even as overall qualification attainment requires strengthening.
- **System transition effects** from COVID-era assessment continue to impact cohorts differently across levels.

Next Steps and Strategic Response

In response to this variance, the school will:

- Prioritise **NCEA Level 2 recovery** through earlier credit accumulation in Year 11, targeted literacy and numeracy support, improved academic tracking, attendance interventions and strengthened Year 11–12 transitions.
- Embed **schoolwide literacy and numeracy practices** to support qualification and endorsement success.
- Refine **Level 2 course design and assessment opportunities**, particularly for priority learners.
- Continue to strengthen **Level 3 and post-school pathway coherence**, valuing academic, vocational and employment outcomes.

Summary Evaluation

Papakura High School did not meet its 2025 Annual Plan targets for NCEA but showed significant improvement at Level 3, merit endorsements and Māori achievement at Level 3. The variance at Level 2 achievement is significant, well-understood and clearly identified as a priority area for improvement. Encouragingly, Level 3 achievement and the performance of Māori and Pacific learners at senior levels indicate positive momentum on which the school will build. The school enters 2026 with a strengthened focus on foundational qualification success to support sustained improvement across all senior outcomes.

Papakura High School Statement of Compliance with Employment Policy

As of 31st of December 2025, Papakura High School has ensured the fair and proper treatment of its employees in all aspects of employment by:

- Confirming that policies and procedures relating to personnel have been reviewed.
- Confirming that it meets the requirements identified as best practice.
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contracts.
- Confirming that all employees are treated fairly according to the skill, abilities, and qualifications they bring without bias.
- Confirming that it meets all its Equal Employment Opportunities requirements.

Papakura High School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$33,849.45 (excluding GST). The funding was spent on Sports co-ordinator salary. The number of students participating in organised sport increased from 39.3% to 46.3% of the school roll.