Annual Report 2025

Contents

Presiding member report

PRESIDING MEMBER'S REPORT — ANNUAL PLAN 2026

Ko te tūruapō te Kura, kia whakapūāwai anamata i ngā ākonga i roto i āna mahi i te kura, kia tutuki pai ngā kaupapa katoa.
Our vision is for students to demonstrate leadership, determination, achievement and success—in class, at school, and as active contributors in their community.
I am pleased to present this report on behalf of the Board, reflecting on key developments at Whakatāne High School over the past year and our focus for 2026.

The last 12 months have been busy across the education sector. Our kura has remained focused on improving outcomes for our rangatahi by embedding effective teaching practice, strengthening wellbeing, and deepening partnerships with whānau and the wider community.

Leadership and governance at Whakatāne High School have been marked by stability and vision over the past year. We wish to acknowledge Carole Hughes for her steady leadership as Acting Principal in 2025, ensuring continuity and maintaining a strong student-centred focus throughout a period of transition. We also extend our gratitude to Martyn Knapton for his dedicated service as Principal and for the significant contributions he has made to the direction and ongoing success of our kura. Looking ahead, the Board is pleased to announce the appointment of Peter Barsdell as Principal from 2026. With his longstanding connection to Whakatāne High School and the wider community, Pete is well positioned to build upon the strengths of our school and lead the next phase of progress for students, staff and our hapori.
We acknowledge the outgoing Board members for their dedicated service and commitment to student success. Following the Board elections in 2025, we are pleased to welcome both newly elected and re-elected members. The current Board brings together a diverse range of skills and perspectives, ensuring continuity while introducing fresh thinking to support the ongoing growth and achievement of our school community.
As a Board, we reaffirm our ongoing commitment to Te Tiriti o Waitangi. We are dedicated to upholding the principles of partnership, participation, and protection within our governance practices. This commitment is reflected in our decision-making, our engagement with whānau, hapū, and iwi, and our intention to ensure that the school continues to provide an inclusive, culturally responsive environment where all ākonga can succeed as themselves.

Progress against strategic priorities (2025)

Wellbeing: To foster a supportive environment that promotes the mental, emotional, and physical wellbeing of all staff and students.

Work continues to ensure student and staff wellbeing is at the forefront of our work as a school. Pastoral care remains a central focus, with the mentor programme further embedded and developed in 2025 to provide essential support for students to succeed.

Relationships and belonging: To enhance positive and respectful relationships by promoting open communication, diversity, and a sense of belonging.
Relationships are integral to our kura, and all staff are committed to fostering purposeful and caring connections within their teaching practice. Students are offered a variety of academic and extracurricular activities designed to enhance their sense of belonging and support relationship building within the wider community. At the governance level, efforts continue toward planning a new wharenui complex, which will serve as a central place of belonging for students, staff, and our broader community. Engagement with whānau remains crucial for student success, and initiatives such as mentor hui at local marae, parent BBQ

evenings, and consistent communication ensure that our whānau have numerous opportunities to participate in school kaupapa.

Common practice model: To strengthen our relationships and learning interactions through a shared common practice model across the school.
The ongoing efforts to build a shared understanding of what makes teaching excellent continues to shape professional growth. Leadership in both curriculum and teaching methods remains strong, and the development of Te Anga Mānuka—our Common Practice Model—aims to harness our staff's strengths alongside insights from best practices. Once again, student achievement rates for 2025 surpass national averages, and every department is working to ensure equitable outcomes for all students.
Looking ahead, we remain focused on strong leadership, high-quality teaching and learning, and the wellbeing and success of all students. With our staff, whānau and community support, we are confident Whakatāne High School is well positioned for 2026 and beyond.

Ngā manaakitanga,

Hannah Simmonds
Presiding Member
Whakatāne High School Board of Trustees

Whakatāne High School board members

Board member names	Date that the board member's term finishes
Hannah Simmonds (Presiding Member)	Sept 2028
Peter Barsdell (Principal)	Sept 2028
Anne Nillesen (BOT secretary)	Sept 2028
Adrian Smith	Sept 2028
Tammy Rika	Sept 2028
Sela Kingi	Sept 2028
Cameron Smailes	Sept 2028
Jiko Bryant (student rep)	Sept 2026
Paul Goodman (Staff rep)	Sept 2028

Statement of variance: 2025 strategic plans, self review and statements of variance

RAG Status Key	
🟢	MET
🟡	Making progress, some challenges
🔴	NOT MET

	Action	Met	Mak'n progress	Not met	Your notes and reflections
Establish a Framework For Wellbeing Through Staff and Student Voice					
Mentoring	Our students and staff are well MEASURABILITY: NZCER wellbeing surveys for students and staff. Mentor plans include wellbeing lessons.	Yes			• Wellbeing survey carried out in Term Two for students, staff and support staff. Summaries below Student Survey Student Summary Teacher Survey Teacher Summary Support Staff Survey Support Staff Summary • The student responses have been analysed and a focus will be placed on bullying and possible actions in our mentoring programme for next year. We will ensure staff are aware of the expectations of them when they see bullying and we will support them to take action when needed. We want to create a 'telling culture' where it is safe for people to speak up and a culture that is inclusive and focussed on kindness. We will also look at how we can include more student voice - this was a goal for 2025 and whilst steps have been taken, more could be done • Both staff surveys have also been analysed and steps taken to monitor staff wellbeing and key points in the year. • Wellbeing has been a focus in mentoring programmes and will continue to be so in the future.

					Year 9 Year 10 Year 11 Year 12 Year 13 Te Aka Matua
	Our students are future focussed MEASURABILITY:Gathering of staff, student and whānau voice. Mentor plans include a careers focus.		Yes		● It was decided that we would gather this in Term Four after we had delivered the programmes and students had selected their subjects for 2026. Unfortunately, time constraints meant this was not done and we will need to review them now in 2026. Nevertheless, a comprehensive programme was delivered to students and staff were trained so that they could help students make informed decisions. Use of careers website https://tahatu.govt.nz. The Careers department is going to use Career Wise next year to assist with the vast amount of information available to students. Subject Information Assembly Plan for Term Three
Belonging	School Spirit and activities MEASURABILITY: NZCER Survey	Yes			● The survey identified that students have a sense of belonging to the school. Staff have worked on learning waiata and karakia. Opportunities for students to learn the school karakia have been provided and most students can now join in with this. There is a plan for staff to learn the school haka in 2026 and there is a strong student voice for them to learn it too. A student drive has been created for the learning of waiata - this will be continued and expanded for 2026. ● Prefects & House Leaders programmes. Interact club has different opportunities for juniors to lead. Also once the senior leave we run a Year 10 Leadership programme. School Council has groups who have specific projects. Clubs are an access to leadership Leadership WHS

					• The student council has sub committees which have been working on various aspects that the student body have identified. This has resulted in more water fountains being purchased and installed. Student Council Notes • Leadership opportunities have been offered throughout the year. Year 12 House leaders have been running lunchtime activities. In Term Four the Year 10 leaders take over this role. Ella supports with info on social media and purchases gear. There are also 24 clubs available to students 2025 Clubs and these provide opportunities to develop leadership House Leaders Term Plans • Enviro club has created a wetland area between B and N Block and they have planted a garden
	Student voice and student agency MEASURABILITY:Collection of student voice and student actions	Yes			• We created a FTMU for student voice and that teacher has set up a core group to manage ideas and look at implementation strategies. Student led key projects have been implemented : water fountains, student drive for waiata, Paywave in the Canteen. Two members saw the Principal with suggestions on improving toilet security and limiting damage. Increased cleaning during the day has been happening in the second half of the year. Student surveys occurred in Week 4 term 3 through the student council and prefects in mentor time. These highlighted future projects. This will be ongoing in 2026. **2025 Senior School Wide Survey Report.docx** **2025 Schoolwide Survey Junior Responses Summary.docx**

	Action	Met	Mak'n progress	Not met	Your notes and reflections
Strengthen Our Frameworks for Relationships					
Relationships and Behaviour Management	High levels of fidelity around relationships MEASURABILITY:KAMAR data, staff and student voice (wellbeing surveys and PGC surveys)	Yes			Relationships Handbook is fit for purpose and accessible to all. Systems and processes are defined and gone through with all staff at the start of the year. New staff are inducted with reference to the handbook to ensure consistency. Morning PLD sessions have been held for staff termly around reminders of aspects of the handbook for implementation into classrooms. Staff survey themselves and their students (Ākonga Survey Kaiako Survey) in Term One as part of their PGC to ascertain which aspect of the Effective Teacher profile they will focus on.
	Staff and students are clear on minor/major behaviours and restorative processes MEASURABILITY: PD on processes, KAMAR data	Yes			Staff Pastoral meeting in Term 1 focused specifically on processes for handling minor and major behaviours, using the flow diagram in the relationships handbook which makes this clear. Restorative PD has been requested by a number of staff. We need to look at options re this - do something ourselves in Tues morning meetings, ideally access external providers to give it the status it needs. Regardless of where we get to this year, a greater focus on it needs to be planned and implemented earlier in the year for 2026.
	Systems to monitor behaviour are developed and used to inform practice MEASURABILITY: KAMAR data, RJ walk through, Deans hui	Yes			Regular Pastoral meetings (Agenda and minutes) discuss behavioural trends in school and foci for PB4L/Values rewards are decided upon based on these discussions. The introduction of separate junior and senior hui has enabled the team to focus on the students who are at

					the forefront of the pastoral system. Regular data has helped to target both students and behaviours at year levels. Support is provided through a roster is used to allow for Deans and SLT to be designated to be the support person for anyone having issues with a student/s. Targeted classes are also identified on this to make sure they are visited regularly.
Mentoring and achievement	Mentoring programme is developed with year level progression and term by term mapping MEASURABILITY: mentoring programmes		Yes		Mentor programmes are available for Mentors to use. Year 9 Year 10 Year 11 Year 12 Year 13 Te Aka Matua More work is needed to establish logical year level progressions factoring in priority needs for various year levels - our Kahui Ako graduate profile should be integrated moving forward along with feedback from the student wellbeing survey.
	Check in docs are developed which include values reports, wellbeing, attendance, achievement and careers. Processes to monitor check ins are developed and processes for senior students' achievement are strengthened. MEASURABILITY: Check in documents	Yes			- Mentoring processes are strengthening around 'check ins' with students during mentoring particularly around academic progress. Academic tracking has continued to improve and we now are able to produce accurate and useful data for mentors. Documents have been produced for uniformity around information provided to parents for mentor interviews Mentoring Term One Check in

					Student Values Self assessment Mahi Tautoko - Junior Self assesment **Copy of On track with senior NCEA** **Achievement Tracking in 2025** **EOY Year 11 data**
	Processes for junior students' achievement and tracking are developed and introduced. MEASURABILITY: CAA data / E-Asstle data		Yes		E-Asstle data is used to gauge progress. We will continue to use this until the SMART tool is introduced fully in 2027. Literacy and numeracy data is continuously analysed by their respective teams throughout the year and students are targetted at various points. Science have developed a way to measure progress but it is still not perfect. Other subjects have struggled to find meaningful ways to measure progress with the current curriculums. CAA data analysis Year 10 data Year 9 Cohort Numeracy data
Attendance	Attendance roles are unpacked with clear processes and expectations and school based resourcing of intermittent attendance is created MEASURABILITY: EDM data / Monitoring by COL person for attendance		Yes		The school created an in school COL role to support the work the Deans and mentors do to improve attendance. It took a while for roles to be clarified so that they were workable. Whilst the monitoring was good, actions to improve outcomes were not coordinated enough to see consistent improvement across the board. EDM data did not show improvement. An in school attendance role has been appointed for the next two years and an Attendance Management Plan has been created based on the STAR framework to be implemented in 2026. Attendance Monitoring

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	Action	Met	Mak'n progress	Not met	Your notes and reflections
Develop a Communication Plan Across the School for our Community					
High levels of fidelity around communications purposes and processes	Develop staff / whānau communication expectations and timelines	Yes			A Communications Handbook has been developed to outline expectations for staff. Mentors sent letter home to whanau at the beginning of the year introducing themselves - templates made available on Kamar. T1 and T2 letters standardised. Comms for CAAs T3 and WLW. Social media used to communicate weekly/upcoming/emergency events and issues Ongoing Pastoral focus on ensuring pastoral incidences are recorded on Kamar and communicated home wherever necessary. Discussion has occurred around WHO communicates and this has been fed back to mentors. Bigger issues definitely contact whānau. Process of inviting whānau in to discuss learning and wider pastoral issues continues to be applied. NZQA Folder is in the staff shared drive that has all the information teachers need to help with assessment practices - also access to Putake the ministry website to help teachers understand standards. Subject PDs for

					some have happened.
	Clarify purposes and procedures for staff to staff, staff to students, and staff to whānau communication	Yes			Purpose of clear communication with home emphasised on ongoing basis at weekly Pastoral and Mentor meetings Communication with staff had about the Mentor teacher being the central portal for communications home. This is to ensure the Mentor teacher remains in the loop of what is happening with each student and we are not sending multiple messages to the same household. Processes for staff to staff communication are visited throughout the year and individual staff reminded of these when the need has arisen, leading to improvement. Assessment Practices presented at staff meeting 13/4 Assessment Practices to make sure ALL staff understood the processes. Moderation 2025 Moderation Plan coming back this year is similar to last year - problems persist with Economics. Dept has looked for help to internally moderation, this has proved problematic as they can't find anyone local and others who have been contacted have not really replied. Still hopeful of finding someone. Most = Achieved is fine - just the evidence required for M and E is an issue. 2025 Moderation Reports
	Develop communication templates that can be sent via email to ensure consistency MEASURABILITY: Templates exist and are used by staff	Yes			- Letters available in KAMAR, eg Welcome from the mentor, welcome from the subject, missed assessments, attendance concern, cell phone, working well in a subject. - Stock take at the end of Term One showed that all mentors had communicated with whānau at least twice during the term. Many were in regular contact.

	Professional learning for staff around using Kamar for communications MEASURABILITY: QTI tool re-designed to focus on student experience e.g. *'my teacher…'*	Yes			- Ongoing in Tuesday morning meetings H and S entries, estimated credits and entries into standards, NCEA results page. Sessions were run after school in the first few weeks of Term One for anyone who wanted to learn anything - HOD's and SLT attend Kamar workshops and conferences to upskill. MC attended conference, BY, MR, CC, HL, ST, HU have all attended workshops and disseminated their learning through the staff.
	Resource departmental and school comms boxes MEASURABILITY: POU framework delivered through HOD to inform Dept planning		Yes		Comms boxes all installed by the start of Term One. Ongoing monday morning meetings with Anne to discuss what information goes on the comms box. Updated weekly Staff feedback regarding the boxes Commsbox feedback summary MC to draw up a plan for depts who do not use it to look at turning them around to be student information portals - notices, sports draws, house events etc.
Communication around learning	Develop clear expectations about how to use Google Classroom for staff and whānau and support parents to navigate and understand the portal and Google classroom		Yes		Whilst use of the portal has improved, there has not been deliberate acts around the use of Google Classroom. Many parents prefer to rely on the mentor teacher. Due to the volume of communication from Google, notifications to parents were disabled unless they specifically asked to be informed. Feedback from parents was that, due to the improvement in communication from mentors and classroom teachers, they felt well informed about their child's learning.

	Action	Met	Mak'n progress	Not met	Your notes and reflections
Strengthen our Relationships and Learning Interactions with a Common Practice Model Across the School					
Common Practice Model	A Common Practice Model is constructed with stakeholders: ● Relational practices with clear processes ● High quality learning interactions and structures ● Literacy practices MEASURABILITY: CPM constructed and Literacy data	Yes			Initiated How Might We Lead (HMWL) Facilitator - Maurie Abraham. The following PLD sessions have occurred; ● Term 2 Week 3 - Monday 12th May - Middle leaders PLD - half day - Lead by Eke Tangaroa ● Term 2 Week 7 - Monday 9th June- Eke Tangaroa team meet with Maurie - Full Day ● Term 3 - Week 1 - Friday 18th July - TOD full staff with Maurie. Summary of student voice. Middle Leaders (HODs/Deans) meeting to unpack CPM. ● HODs gathered dept voice on feedback from the TOD PLD. Due to be implemented in 2026. ● Term 3 - TBC - Eke Tangaroa team meet with Maurie - Full Day. Tasks to do before this. Maurie wants to be a part of the TOD at the start of next year HN attended NASDAP conference and connected with Long Bay College who has a similar model of CPM at their kura. Eke Tangaroa team visited and observed this model in Term 4. - HOD consultation and staff consultation: - TOD at Wairaka increased kaupapa spread to wider staff group 6th Iteration(07 Oct) WHS Common Practice - this is still in development but is our latest iteration. Next steps to work on principles and practices and what non-negotiables (relational strategies) we will implement for 2026.

Professional Learning					Literacy Data: Year 10 data Year 9 Cohort
	We are able to share best practices within and across the school (Co Construction hui)				- Conversations have been more constructive than before. More beneficial in the Literacy space not so much for Numeracy. Templates will help keep conversations focussed. Staff absences were all legitimate bar one. - HOD agenda item - CPM what have we been implementing in class from Student voice? Happening on 11/8 and then in Depts to discuss and highlight common themes YEAR 9 Co Construction Minutes YEAR 10Co construction Minutes
	Professional learning is differentiated. Departments and staff are able to identify gaps in practices and PLD will support staff to bridge these gaps MEASURABILITY: PGC cycle and annual reporting against QTI data and staff efficacy	Yes	Annual Review of PGC		- Running literacy PLD through depts has worked - really well. Departments made their own plans and used the expertise of the members of the Literacy team when they needed to. Department PLD Plans - Literacy PGC documents and cycle were reviewed and every staff member had a critical friend to discuss their progress with. PGC documents are below: ○ Professional Growth Cycle ○ an effective teacher profile ○ Ākonga Survey ○ Kaiako Survey ○ Shared practices for the ETP ○ Pre and Post Observation Tools ○ Observation Tool ○ Professional Growth Cycle Summary

					• All PGC's were completed and analysed and shifts in teacher practice were outlined: Annual PGC Review
		Yes			-
	Shifts in Literacy/Achievement rates MEASURABILITY: E-Asttle data and NCEA data		Yes		Plans have been constructed and running records kept of all progress and data in the following documents. • Literacy • Achievement • Numeracy Achievement Tracking and Data EOY CAA and Numeracy Data Year 10 data Year 9 Cohort Literacy Report

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

Junior Achievement

At Whakatane High School we assess students across the curriculum levels across all of their subjects (optional and core).

Literacy: Reading and Writing

Year 9, 2025

In 2025, the Year 9 cohort sat one e-aSTTle reading assessment at the start of the year. Their progress was measured and analysed at the end of 2025 when they sat another e-aSTTle reading assessment. A shift of two sub-levels is considered expected progress.

Here are the 2025 cohort reading results. This includes their readiness for the CAA (4A or above)

Year 10

In 2025, the Year 10 cohort sat one e-aSTTle reading assessment to measure progress from the End of Year 9 to the End of Year 10. Of the 218 students, 79 made the expected or above expected shift of two/three sub-levels (36%). Of those, 30% of Maori female students made the expected or above progress, and 37% of Maori male students made the expected shift of two sub-levels.

Writing

Of the Year 9 cohort tested, 29 female and 29 Male students made a two or three-sub-level shift (expected shifts) by the end of Year 10 in 2025. The lowest moving group were Maori females. 24% of Maori female students made shifts at or above expected rates, and 34% of Maori male students made progress at or above the expected rate.

Here is the data

This is the testing plan for 2026, including the use of the new SMART Tool.

Maths/Numeracy

Here is the curriculum progress data and analysis in Maths for the 2025 Year 10 cohort.

Here is the curriculum progress data and analysis in Maths for the 2025 Year 9 cohort.

Here is the End of Year Numeracy data for 2025. This includes students who achieved the required numeracy credits through internal standards and through the CAA's (Common Assessment Activities). These are mandatory, standardized online assessments used to test the numeracy co-requisite requirements for the National Certificate of Educational Achievement (NCEA).

- There were two sittings of the Numeracy CAA in 2025.
- In 2026 Year students at Curriculum level 5B and above will be entered automatically in to the CAA's.
- Year 10 students at Curriculum level 4A will be offered entry into the CAA's.
- Year 10 students at a curriculum level below 4A will be recommended to not sit the CAA's.
- The same criteria will be applied for Year 9 students.

The data indicates:

- Year 9 had a higher percentage of students passing the CAA than Year 10. This was due to a more selective entry criteria process for Year 9 being applied to determine test readiness.
- At Year 9, students were more likely to pass the CAA if they were Female and/or Non-Maori.
- At Year 10, students were more likely to pass the CAA if they were Male and/or Non-Maori.
- At Year 11, 97% of students achieved the required numeracy credits.
- WHS tracks numeracy achievement through the senior cohorts well and provides opportunities for Year 11, 12 and 13 students to achieve numeracy before they leave school.

<u>NCEA Overall Roll based comparisons:</u>

Level 1, 2 and 3 NCEA Data:

	Whakatane High School			National			Above Average Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Particpated
2021	92.2	202	219	87.9	43,071	49,003	83.6	6,302	7,536
2022	92.7	204	220	85.3	42,337	49,609	83.2	6,328	7,604
2023	90.5	210	232	81.9	42,371	51,733	79.8	6,655	8,341
2024	93.4	212	227	71.5	32,218	45,069	69.4	6,768	9,749
2025	93.7	237	253	73.5	33,645	45,755	70.9	6,605	9,311
Māori									
2021	87.6	85	97	79.8	9,188	11,513	76.9	1,718	2,234
2022	87.5	91	104	76.6	9,009	11,766	76.1	1,691	2,222
2023	83.5	96	115	72.6	9,062	12,474	72.8	1,789	2,457
2024	89.8	114	127	60.4	7,323	12,133	62.3	1,830	2,936
2025	90.5	105	116	63.3	7,808	12,334	62.7	1,691	2,699

The 2025 NCEA Level 1 achievement data indicates:

- WHS Year 11 students achieve at a significantly higher rate than both the National and Social Equity Index benchmarks.
- The disparity between Māori student achievement and Non-Māori student achievement at Year 11 was 3.2%, the lowest disparity since 2021 - this bucks the National and SEI trend of decreasing Māori student achievement at Year 11.
- WHS Year 11 Māori students achieve at a significantly higher rate than both the National and Social Equity Index benchmarks for Year 11 Māori students.

	Whakatane High School						National			Above Average Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	170 / 202	84.2	119 / 148	80.4	57 / 148	38.5	77.9	70.5	51.9	78.2	67.0	40.8
2022	171 / 193	88.6	107 / 137	78.1	62 / 137	45.3	74.9	68.2	50.3	74.4	65.4	39.9
2023	179 / 202	88.6	111 / 149	74.5	69 / 149	46.3	73.2	67.7	49.7	74.3	65.3	40.5
2024	193 / 217	88.9	149 / 180	82.8	80 / 180	44.4	73.6	69.4	50.6	75.1	69.8	42.2
2025	184 / 204	90.2	127 / 155	81.9	73 / 155	47.1	73.6	71.5	52.0	76.3	73.7	43.9
Māori												
2021	70 / 88	79.5	46 / 68	67.6	10 / 68	14.7	68.3	58.5	31.7	69.3	58.2	27.1
2022	69 / 82	84.1	35 / 51	68.6	11 / 51	21.6	64.1	55.7	30.9	65.1	55.6	26.8
2023	74 / 88	84.1	38 / 58	65.5	15 / 58	25.9	64.6	56.3	31.2	66.1	55.3	28.6
2024	84 / 102	82.4	56 / 74	75.7	21 / 74	28.4	65.4	59.0	31.9	69.0	62.1	29.1
2025	96 / 110	87.3	44 / 65	67.7	19 / 65	29.2	65.4	62.4	33.7	69.6	62.8	29.4

The 2025 NCEA Level 2 achievement data indicates:

- WHS Year 12 students achieve at a significantly higher rate than both the National and Social Equity Index benchmarks.
- The disparity between Māori student achievement and Non-Māori student achievement at Year 12 was 2.9%, the lowest disparity since 2021.
- WHS Year 12 Māori students achieve at a significantly higher rate than both the National and Social Equity Index benchmarks for Year 12 Māori students.

The 2025 NCEA Level 3 achievement data indicates:

- WHS Year 13 students achieve at a significantly higher rate than both the National and Social Equity Index benchmarks.
- The disparity between Māori student achievement and Non-Māori student achievement at Year 13 was 14.2%.
- WHS Year 13 Māori students achieve at a higher rate than both the National and Social Equity Index benchmarks for Year 13 Māori students.

The 2025 University Entrance achievement data indicates:

- The percentage of Year 13 WHS students achieving UE has trended positively since 2021, remaining above the Social Equity Index benchmark throughout that time and within approximately 5% of the National benchmark since 2022.

Literacy and Numeracy Data:

		Whakatane High School			National			Above Average Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2021	Literacy & Numeracy	89.4	99.5	98.6	79.2	90.1	92.9	80.5	93.2	96.1
2022	Literacy & Numeracy	88.8	97.9	100.0	77.2	88.7	92.5	79.0	91.2	95.4
2023	Literacy & Numeracy	91.0	98.5	99.3	78.8	88.4	92.0	80.3	91.6	94.8
2024	Literacy & Numeracy	95.2	98.2	98.9	69.6	86.4	90.8	68.4	88.9	93.8
2025	Literacy & Numeracy	92.4	98.5	99.4	73.8	84.6	90.6	73.8	86.6	94.3

		Whakatane High School			National			Above Average Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2021	Literacy	91.5	99.5	99.3	83.6	92.2	94.2	85.1	94.8	96.8
2022	Literacy	91.7	98.4	100.0	81.6	91.2	93.9	83.6	93.7	96.2
2023	Literacy	95.1	99.5	99.3	82.8	90.8	93.5	84.6	93.7	95.9
2024	Literacy	96.1	99.1	100.0	76.6	89.1	92.2	77.7	92.1	94.8
2025	Literacy	93.6	98.5	100.0	79.0	87.7	92.0	80.8	90.4	95.6
2021	Numeracy	91.9	99.5	98.6	82.5	91.3	93.6	83.4	94.6	96.6
2022	Numeracy	88.8	98.4	100.0	80.8	90.2	93.3	81.8	92.9	96.2
2023	Numeracy	91.4	98.5	100.0	82.3	90.0	93.0	83.1	93.2	95.7
2024	Numeracy	95.2	98.6	98.9	74.8	89.1	92.2	73.3	91.3	94.9
2025	Numeracy	93.2	98.5	99.4	78.4	87.7	92.5	78.8	89.6	95.6
Māori										
2021	Literacy & Numeracy	82.4	98.9	97.1	68.8	86.6	91.9	70.4	90.7	95.1
2022	Literacy & Numeracy	80.5	96.3	100.0	67.0	84.3	91.7	69.5	87.5	95.1
2023	Literacy & Numeracy	84.1	97.7	98.3	68.7	85.1	91.0	72.2	89.0	94.1
2024	Literacy & Numeracy	92.3	96.1	98.6	57.4	82.6	90.1	60.2	87.3	94.9
2025	Literacy & Numeracy	87.8	99.1	98.5	61.9	79.1	88.5	64.8	82.8	92.7

The 2025 Literacy and Numeracy data indicates:

- WHS students achieve Literacy and Numeracy at a significantly higher rate than both the National and Social Equity Index benchmarks across Year 11, 12 and 13.
- While a disparity exists between Māori and Non-Māori Literacy and Numeracy achievement at WHS, Māori students at WHS continue to achieve Literacy and Numeracy at a significantly higher rate than the National and SEI benchmarks for Maori students.
- There is high confidence that students will leave WHS having achieved their Numeracy and Literacy requirements for NCEA.

NCEA Endorsement Data:

	WHS 2023 (%)	WHS 2024 (%)	WHS 2025 (%)	2025 National Comparison (%)	2025 Equity Comparison (%)
L1 M/E	49	30.2	32.1	37.3	26.5
L1 M/E Maori	36.4	15.7			
L2 M/E	30.8	35	22.3	40.6	27.4
L2 M/E Maori	15.9	20.8			
L3 M/E	27.9	28.2	41.7	41.1	29.1
L3 M/E Maori	11.4	10			

The 2025 Endorsement data indicates:

- A significant increase in the rate of achievement at Merit or higher at Level 3
- An increase in the rate of achievement at Merit or higher at Level at Level 1, after a significant decrease from 2023 - 2024.
- A significant decrease in the rate of achievement at Merit or higher at Level 2.

nb. NZQA data did not provide disaggregated endorsement data by ethnicity in 2025

How we have given effect to Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Whakatane High School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Whakatane High School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Partnership

Whakatane High School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community and our Māori students to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

In 2025 our specific examples were:

- Regular hui for our Kahui Kaumatua roopu that supports the school in guiding us in Ngati Awatanga and in supporting us in the development of the strategic plan and strategic property projects. They have played an active role in the consultation and design development process for our new wharenui/wharekai complex which will be Board funded.
- Our school was actively involved in Iwi Liaison across our Kahui Ako
- We have resourced our Te Aka Matua roopu within our school. This roopu has grown again in 2025 thanks to its structure where our Māori students receive wrap around care which is grounded in tikanga and the principles of tuakana/teina. Whilst it supports the students in achieving as Māori, it also gives them an opportunity to lead the school in Karakia, waiata, Haka Pōhiri, Kapa Haka, tikanga and Ngātiawatanga. They play an important role in supporting the school through formal welcomes and important ceremonies at our school. Their contribution also encourages other students to participate too.
- We explicitly endeavour to gather whānau and student voices through listening to their stories at our regular Noho.

Protection

Whakatane High School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

In 2025 our specific examples were:

- The continuation and growing participation in the Ngā Kakano program for year 9 students in Te Aka Matua to develop their knowledge and understating in Te Ao Māori.

- Continuing to resource the Marumaru program for 2025 with a homeroom teacher who is fluent in Te reo Maori to support transition to our school from Māori immersion units. This runs at both Years 9 and 10.
- Development of year 9 Marae day where our Te Aka Matua leaders were able to support all year 9's engaging in the Tikanga of Ngati Awa at wairaka Marae.
- The inclusion of Māori visual arts for our Māori Ākonga at Level 1 and 2, NCEA.
- Using our Effective Teacher Profile (which unpacks culturally responsive practices across our school) for our staff. Staff are required to align their professional growth cycle with an aspect of the ETP.
- Teachers are supported to develop their Te Reo Māori, both inside and outside of school.
- We continue to develop our staff's repertoire of Waiata, performed every week at briefing.
- Through the NCEA change package we have incorporated Mātauranga Māori across our programmes utilising our planning templates. We have developed a 'pou' concept for each year level as a response to the review in this space.

Participation

Whakatane High School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

In 2025 our specific examples were:

- We connect with Whānau and students at the annual Te Aka Matua Pōhiri, camp and Noho Camp.
- We explicitly endeavour to gather whānau and student voices through listening to their stories at our regular Noho.
- We conducted PLD for teachers at Wairaka Marae.
- Continuation of a Year 9 Marae day where our Te Aka Matua leaders were able to support all year 9's engaging in the Tikanga of Ngati Awa at wairaka Marae.

Statement of compliance with employment policy

At Whakatane High School, we take pride in the relationships we have built across the school and the three values, which underpin our practices: achievement (whāinga), respect (mana), and responsibility (kawenga).

Whakatane High School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students**, **colleagues**, and public interest
- promotes high levels of staff performance through:
    - **performance management** and **professional development** (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
    - acknowledgement of staff achievements
    - **salary units and management allowances** and **non-contact time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board may delegate the recruitment and appointment process to the principal and senior management, and may be represented in appointment committees. For the specific make up of appointment committees according to positions, see **Appointment Committee**. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**

- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

At Whakatāne High School we meet our obligation as a good employer through the Equal Opportunities programme in the following ways:

- developing a policy statement and establishing objectives
- appointing an **EEO representative**
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	We have a Health and Safety committee which meets monthly to discuss H+S issues and reports directly to the BOT.
What is in your equal employment opportunities programme? **How have you been fulfilling this programme?**	Our EEO programme includes • Having policy statement and establishing objectives (these are available online through schooldocs), • consulting with staff to hear any concerns • creating an employee database (with informed consent for any EEO data collected) • encouraging staff to participate in training and career development • programme monitoring through staff meetings and board reports • reviewing employment and personnel policies and processes.
How do you practise impartial selection of suitably qualified persons for appointment?	We have an appointment procedure and policy. These are available online through schooldocs.
How are you recognising, - The aims and aspirations of Māori,	Whakatane High School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment

- The employment requirements of Māori, and - Greater involvement of Māori in the Education service?	(e.g. recruitment and selection, training, professional development, and promotion). This is to ensure that we: • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination.
How have you enhanced the abilities of individual employees?	• consulting with staff to hear any concerns • creating an employee database (with informed consent for any EEO data collected) • encouraging staff to participate in training and career development • programme monitoring through staff meetings and board reports • reviewing employment and personnel policies and processes.
How are you recognising the employment requirements of women?	Whakatane High School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion). This is to ensure that we: • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination.
How are you recognising the employment requirements of persons with disabilities?	Whakatane High School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion). This is to ensure that we: • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		NO
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	

Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	

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Whakatane 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.

Hannah Simmonds	Peter Barsdell
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
31/08/2026	31/8/26
Date	Date

Whakatane 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	15,899,140	4,879,589	16,653,718
Locally Raised Funds	3	1,808,854	1,208,530	2,275,897
Interest		113,762	80,000	163,799
Other Revenue		124,913	-	-
Total Revenue		17,946,669	6,168,119	19,093,414
Expense				
Locally Raised Funds	3	1,438,351	558,581	1,664,254
Learning Resources	4	12,549,597	4,191,049	12,142,096
Administration	5	1,274,510	243,203	2,245,944
Interest		10,775	-	10,756
Property	6	2,599,461	447,204	2,334,543
Loss on Disposal of Property, Plant and Equipment		3,450	-	4,722
Total Expense		17,876,144	5,440,037	18,402,315
Net Surplus / (Deficit) for the year		70,525	728,082	691,099
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		70,525	728,082	691,099

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

Whakatane 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		4,148,186	4,148,186	3,340,745
Total comprehensive revenue and expense for the year		70,525	728,082	691,099
Contribution - Furniture and Equipment Grant		152,243	-	-
Contributions from the Ministry of Education		52,706	-	116,342
Equity at 31 December		4,423,660	4,876,268	4,148,186
Accumulated comprehensive revenue and expense		4,423,660	4,876,268	4,148,186
Equity at 31 December		4,423,660	4,876,268	4,148,186

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.

Whakatane 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	987,831	1,851,937	1,129,752
Accounts Receivable	8	941,169	1,003,750	1,003,750
GST Receivable		67,219	84,792	84,792
Prepayments		113,806	97,177	97,177
Investments	9	2,442,130	1,852,173	1,852,173
Funds Receivable for Capital Works Projects	16	18,259	-	53,675
		4,570,414	4,889,829	4,221,319
Current Liabilities				
Accounts Payable	11	1,286,686	1,156,044	1,156,044
Revenue Received in Advance	12	446,389	404,969	404,969
Provision for Cyclical Maintenance	13	395,448	330,717	330,717
Finance Lease Liability	14	47,638	39,038	46,973
Funds held in Trust	15	390,062	382,804	382,804
Funds held for Capital Works Projects	16	25,998	-	19,754
Funds held on behalf of School Cluster	17	-	-	-
		2,592,221	2,313,572	2,341,261
Working Capital Surplus/(Deficit)		1,978,193	2,576,257	1,880,058
Non-current Assets				
Property, Plant and Equipment	10	2,820,583	2,668,962	2,676,117
		2,820,583	2,668,962	2,676,117
Non-current Liabilities				
Provision for Cyclical Maintenance	13	306,865	325,925	325,925
Finance Lease Liability	14	68,251	43,026	82,064
		375,116	368,951	407,989
Net Assets		4,423,660	4,876,268	4,148,186
Equity		4,423,660	4,876,268	4,148,186

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

Whakatane 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		5,358,582	4,879,589	5,461,567
Locally Raised Funds		1,603,552	645,400	1,379,106
International Students		435,092	563,130	622,264
Goods and Services Tax (net)		30,980	-	(12,891)
Payments to Employees		(2,829,349)	(2,516,250)	(2,943,119)
Payments to Suppliers		(3,889,118)	(2,623,787)	(4,108,064)
Interest Paid		(10,775)	-	(10,756)
Interest Received		115,140	80,000	159,730
Net cash from/(to) Operating Activities		814,104	1,028,082	547,837
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(543,302)	(292,845)	(707,206)
Purchase of Investments		(589,957)	-	(50,634)
Net cash from/(to) Investing Activities		(1,133,259)	(292,845)	(757,840)
Cash flows from Financing Activities				
Furniture and Equipment Grant		152,243	-	-
Contributions from Ministry of Education		-	-	116,342
Finance Lease Payments		(23,926)	(46,973)	(47,808)
Funds Administered on Behalf of Other Parties		48,917	33,921	(64,563)
Net cash from/(to) Financing Activities		177,234	(13,052)	3,971
Net increase/(decrease) in cash and cash equivalents		(141,921)	722,185	(206,032)
Cash and cash equivalents at the beginning of the year	7	1,129,752	1,129,752	1,335,784
Cash and cash equivalents at the end of the year	7	987,831	1,851,937	1,129,752

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.

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

1. Statement of Accounting Policies

a) Reporting Entity
Whakatane 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 13.

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 23.

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

c) Revenue Recognition

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

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

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

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

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

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

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

i) 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 (.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	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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. The valuation is based on comparison to recent market transaction.

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.

k) 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.

l) 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.

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

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

n) 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.

o) 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.

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

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

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

t) 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.

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

v) 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	4,541,303	4,624,269	4,618,932
Teachers' Salaries Grants	8,678,624	-	8,325,601
Use of Land and Buildings Grants	1,633,360	-	1,651,176
Ka Ora, Ka Ako - Healthy School Lunches Programme	555,089	-	1,593,941
Other Government Grants	490,764	255,320	464,068
	15,899,140	4,879,589	16,653,718

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	240,074	128,000	216,437
Fees for Extra Curricular Activities	808,762	303,600	1,134,669
Trading	158,454	123,000	172,882
Other Revenue	106,436	90,800	117,802
International Student Fees	495,128	563,130	634,107
	1,808,854	1,208,530	2,275,897
Expense			
Extra Curricular Activities Costs	1,062,475	303,000	1,201,459
Trading	157,474	131,773	172,864
Other Locally Raised Funds Expenditure	7,416	1,308	5,289
International Student - Employee Benefits - Salaries	50,024	-	107,171
International Student - Other Expenses	160,962	122,500	177,471
	1,438,351	558,581	1,664,254
Surplus/ (Deficit) for the year Locally Raised Funds	370,503	649,949	611,643

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	1,143,736	1,155,720	1,040,587
Information and Communication Technology	83,656	140,075	146,034
Employee Benefits - Salaries	10,907,289	2,516,250	10,615,706
Staff Development	54,415	68,000	35,056
Depreciation	354,166	300,000	297,816
Other Learning Resources	6,335	11,004	6,897
	12,549,597	4,191,049	12,142,096

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	15,560	15,903	17,237
Board Fees and Expenses	22,953	20,000	15,231
Operating Leases	3,333	24,000	6,838
Legal Fees	-	-	5,519
Other Administration Expenses	152,299	112,300	79,939
Employee Benefits - Salaries	483,439	-	469,993
Insurance	55,328	56,000	45,354
Service Providers, Contractors and Consultancy	12,240	15,000	11,892
Ka Ora, Ka Ako - Healthy School Lunches Programme	529,358	-	1,593,941
	1,274,510	243,203	2,245,944

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	1,057	200	1,873
Cyclical Maintenance	112,680	80,000	130,496
Heat, Light and Water	147,683	102,000	123,664
Rates	41,541	21,000	25,643
Repairs and Maintenance	331,856	55,000	80,583
Use of Land and Buildings	1,633,360	-	1,651,176
Employee Benefits - Salaries	95,150	-	96,694
Other Property Expenses	236,134	189,004	224,414
	2,599,461	447,204	2,334,543

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	745,609	1,618,954	896,769
Short-term Bank Deposits	242,222	232,983	232,983
Cash and cash equivalents for Statement of Cash Flows	987,831	1,851,937	1,129,752

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

Of the $987,831 Cash and Cash Equivalents $862,449 is subject to restrictions for the following reasons:

- $2,224 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 Other Revenue in Advance in note 12.
- $247,130 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 12.
- $25,998 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 16.
- $92,923 of student trip funds relating to the 2026 school year have been collected by the school. This is included in Other Revenue in Advance in note 12.
- $24,292 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's Attendance Service contract. This is included in Other Revenue in Advance in note 12.
- $79,820 of fees relating to the 2026 school year have been collected by the school. This is included in Other Revenue in Advance in note 12.
- $390,062 is held by the school on trust on behalf of International Students.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	53,809	117,266	117,266
Receivables from the Ministry of Education	5,814	5,425	5,425
Interest Receivable	26,729	28,107	28,107
Teacher Salaries Grant Receivable	854,817	852,952	852,952
	941,169	1,003,750	1,003,750
Receivables from Exchange Transactions	80,538	145,373	145,373
Receivables from Non-Exchange Transactions	860,631	858,377	858,377
	941,169	1,003,750	1,003,750

9. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	2,442,130	1,852,173	1,852,173
Total Investments	2,442,130	1,852,173	1,852,173

10. Property, Plant and Equipment

2025	Opening Balance (NBV)	Additions	Disposals / Transfers	Impairment	Depreciation	**Total (NBV)**
	$	$	$	$	$	$
Building Improvements - Crown	1,117,677	142,306	-	-	(33,551)	**1,226,432**
Furniture and Equipment	645,401	315,743	-	-	(116,154)	**844,990**
Information and Communication Technology	354,305	91,698	(702)	-	(128,247)	**317,054**
Motor Vehicles	78,493	36,957	-	-	(17,359)	**98,091**
Textbooks	14,712	-	-	-	(1,839)	**12,873**
Leased Assets	119,951	37,666	-	-	(52,630)	**104,987**
Library Resources	23,207	15,088	(3,212)	-	(4,386)	**30,697**
Work in Progress	322,371	-	(136,912)	-	-	**185,459**
	2,676,117	639,458	(140,826)	-	(354,166)	**2,820,583**

The net carrying value of furniture and equipment held under a finance lease is $104,987 (2024: $119,951)

Restrictions

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

	2025 Cost or Valuation	**2025 Accumulated Depreciation**	**2025 Net Book Value**	**2024 Cost or Valuation**	**2024 Accumulated Depreciation**	**2024 Net Book Value**
	$	$	$	$	$	$
Building Improvements - Crown	1,461,341	(234,909)	**1,226,432**	1,319,035	(201,358)	**1,117,677**
Furniture and Equipment	1,646,096	(801,105)	**844,991**	1,330,352	(684,951)	**645,401**
Information and Communication Technology	962,975	(645,921)	**317,054**	872,256	(517,951)	**354,305**
Motor Vehicles	247,829	(149,738)	**98,091**	210,872	(132,379)	**78,493**
Textbooks	28,394	(15,521)	**12,873**	297,462	(282,750)	**14,712**
Leased Assets	197,833	(92,846)	**104,987**	187,733	(67,782)	**119,951**
Library Resources	85,886	(55,189)	**30,697**	82,171	(58,964)	**23,207**
Work in Progress	185,458	-	**185,458**	322,371	-	**322,371**
	4,815,812	(1,995,229)	**2,820,583**	4,622,252	(1,946,135)	**2,676,117**

11. Accounts Payable

	2025 Actual	**2025 Budget (Unaudited)**	**2024 Actual**
	$	$	$
Creditors	208,370	105,587	105,587
Accruals	17,888	19,823	19,823
Employee Entitlements - Salaries	999,025	946,417	946,417
Employee Entitlements - Leave Accrual	61,403	84,217	84,217
	1,286,686	1,156,044	1,156,044
Payables for Exchange Transactions	287,661	209,627	209,627
Payables for Non-exchange Transactions - Other	999,025	946,417	946,417
	1,286,686	1,156,044	1,156,044

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
International Student Fees in Advance	247,130	307,166	307,166
Other revenue in Advance	199,259	97,803	97,803
	446,389	404,969	404,969

13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	656,642	656,642	553,251
Increase/(decrease) to the Provision During the Year	112,680	80,000	130,496
Use of the Provision During the Year	(67,009)	(80,000)	(27,105)
Provision at the End of the Year	702,313	656,642	656,642
Cyclical Maintenance - Current	395,448	330,717	330,717
Cyclical Maintenance - Non current	306,865	325,925	325,925
	702,313	656,642	656,642

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on a quote.

14. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	55,796	39,038	56,318
Later than One Year	75,018	43,026	91,259
Future Finance Charges	(14,925)	-	(18,540)
	115,889	82,064	129,037
Represented by			
Finance lease liability - Current	47,638	39,038	46,973
Finance lease liability - Non current	68,251	43,026	82,064
	115,889	82,064	129,037

15. Funds held in Trust

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	390,062	382,804	382,804
	390,062	382,804	382,804

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.

16. 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 $
5YA combined roof projects	19,754	129,840	(167,853)	-	(18,259)
MOE Project 4 B Toilet & Roof	(53,675)	79,673	-	-	25,998
Totals	(33,921)	209,513	(167,853)	-	7,739
Represented by:					
Funds Held on Behalf of the Ministry of Education					25,998
Funds Receivable from the Ministry of Education					(18,259)

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
5YA combined roof projects	13,383	886,454	(880,083)	-	19,754
MOE Project 4 B Toilet & Roof	(53,675)	-	-	-	(53,675)
MOE Project #225969 Drainage Works 5YA	(31,015)	30,851	-	164	-
Totals	(71,307)	917,305	(880,083)	164	(33,921)
Represented by:					
Funds Held on Behalf of the Ministry of Education					19,754
Funds Receivable from the Ministry of Education					(53,675)

17. Funds Held on Behalf of Alternative Education Cluster

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	-	-	-
Funds Received from MOE	363,792	-	363,792
Total funds received	363,792	-	363,792
Funds Spent on Behalf of the Cluster	363,792	-	363,792
Funds remaining	-	-	-
Funds Held at Year End	-	-	-

18. Funds Held for Teen Parent Unit

The School's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expense is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,400	3,680
Leadership Team		
Remuneration	872,303	860,095
Full-time equivalent members	6	6
Total key management personnel remuneration	875,703	863,775

There are 7 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 (7 members) and Property (7 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1
The total value of remuneration paid or payable to the Principal was in the following bands:

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	2 - 3	200 - 210
Benefits and Other Emoluments	0 - 1	6 - 7
Termination Benefits	-	-

Principal 2
The total value of remuneration paid or payable to the Acting Principal was in the following bands:

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	-
Benefits and Other Emoluments	0 - 1	-
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	20	15
110 - 120	17	19
120 - 130	9	5
130 - 140	4	4
140 - 150	0	0
150 - 160	0	0
170 - 180	0	0
	50.00	43.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	$0	$0
Number of People	nil	nil

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) 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.

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $95,655 (2024: $909,345) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
5YA combined roof projects	95,655
Total	**95,655**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments

24. Financial Instruments

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

Financial assets measured at amortised cost	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	987,831	1,851,937	1,129,752
Receivables	941,169	1,003,750	1,003,750
Investments - Term Deposits	2,442,130	1,852,173	1,852,173
Total financial assets measured at amortised cost	4,371,130	4,707,860	3,985,675
Financial liabilities measured at amortised cost			
Payables	1,286,686	1,156,044	1,156,044
Finance Leases	115,889	82,064	129,037
Total financial liabilities measured at amortised cost	1,402,575	1,238,108	1,285,081

25. Events After Balance Date

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

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

27. Breach of Law

The Board of Trustees has failed to comply with section 135(1) of the Education and Training Act, as the Board were unable to provide their financial statements to the Auditor-General by 31 March 2026. The Board of Trustees has also failed to comply with section 137(1) of the Act, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2026.

The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of Whakatane High School's financial statements for the year ended 31 December 2025

Opinion

The Auditor-General is the auditor of Whakatane High School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on pages 2 to 21, 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.

In our opinion the financial statements:

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

Our audit was completed on 31 August 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, How we have given effect to Te Tiriti o Waitamgi, 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 Presiding Member Report, Whakatane High School Board Members, Statement of Variance, Evaluation and Analysis of the Schools Progress and Achievements, How we have given effect to Te Tiriti o Waitangi, 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.

Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Kiwisport 2025

Kiwisport is a Government funded initiative to support students' participation in organised sport.

In 2025, Whakatane High School received total Kiwisport funding of $32,366.12 excl GST. The funding was spent on the appointment of a Sport Coordinator whose primary aim is to make the fullest possible professional contribution towards meeting the sporting needs of students at Whakatane High School.

The appointment to the role has been invaluable and participation, achievement and the building of capability have been key indicators in measuring the success of the programs as do the physical results.

P W Barsdell
Principal

PRINCIPAL Pete Barsdell *(BPhed, DipTchg)*

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