

# NEW PLYMOUTH GIRLS' HIGH SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

**Ministry Number:** 172

**Principal:** Jacqui Brown

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**Accountant / Service Provider:**

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# NEW PLYMOUTH GIRLS' HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# New Plymouth Girls' 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 consolidated 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.

Kelly Maree Marriner

Jacqueline Brown

Full Name of Presiding Member

Full Name of Principal



Signature of Presiding Member

Signature of Principal

29 May 2026

29 May 2026

Date

Date

## New Plymouth Girls' High School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025	School 2025	2024	Group 2024
		Actual \$	Budget (Unaudited) \$	Actual \$	Actual \$
<b>Revenue</b>					
Government Grants	2	16,267,880	13,896,196	15,662,617	15,662,617
Locally Raised Funds	3	461,256	182,070	544,306	508,275
Interest		92,999	84,400	140,273	170,808
Gain on Sale of Property, Plant and Equipment		1,000	-	4,565	4,565
Hostel	4	1,922,000	1,676,514	1,667,111	1,667,111
Other Revenue		42,483	-	-	-
<b>Total Revenue</b>		<b>18,787,618</b>	<b>15,839,180</b>	<b>18,018,872</b>	<b>18,013,376</b>
<b>Expense</b>					
Locally Raised Funds	3	242,418	16,148	306,942	306,942
Hostel	4	1,829,807	1,559,944	1,854,007	1,854,007
Learning Resources	5	12,846,056	10,880,193	11,886,598	11,886,598
Administration	6	896,898	826,692	797,757	801,026
Interest		9,724	11,680	11,735	11,735
Property	7	2,912,223	2,694,141	3,006,662	3,006,662
Loss on Disposal of Property, Plant and Equipment		4,727	-	17,413	17,413
<b>Total Expense</b>		<b>18,741,853</b>	<b>15,988,798</b>	<b>17,881,114</b>	<b>17,884,383</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>45,765</b>	<b>(149,618)</b>	<b>137,758</b>	<b>128,993</b>
Other Comprehensive Revenue and Expense		-	-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>45,765</b>	<b>(149,618)</b>	<b>137,758</b>	<b>128,993</b>

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

## New Plymouth Girls' High School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025	School 2025	2024	Group 2024
		Actual \$	Budget (Unaudited) \$	Actual \$	Actual \$
<b>Equity at 1 January</b>		5,598,003	5,338,950	5,460,245	6,077,228
Total comprehensive revenue and expense for the year		45,765	(149,618)	137,758	128,993
Contribution - Furniture and Equipment Grant		77,395	-	-	-
Contributions from the Ministry of Education - Net Movement in Trusts		289,404	-	-	-
<b>Equity at 31 December</b>		6,010,567	5,189,332	5,598,003	6,206,221
Accumulated comprehensive revenue and expense		6,010,567	5,189,332	5,598,003	5,939,063
Reserves		-	-	-	267,158
<b>Equity at 31 December</b>		6,010,567	5,189,332	5,598,003	6,206,221

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.

## New Plymouth Girls' High School Statement of Financial Position

As at 31 December 2025

	Notes	2025	School 2025	2024	Group 2024
		Actual \$	Budget (Unaudited) \$	Actual \$	Actual \$
<b>Current Assets</b>					
Cash and Cash Equivalents	8	917,779	1,569,608	1,700,002	1,754,752
Accounts Receivable	9	1,296,129	888,789	1,173,926	1,193,360
Prepayments		27,745	51,551	28,185	28,185
Inventories	10	2,885	7,557	2,156	2,156
Investments	11	1,421,239	891,670	1,657,898	2,195,741
Funds Receivable for Capital Works Projects	18	798,264	-	77,779	77,779
		4,464,041	3,409,175	4,639,946	5,251,973
<b>Current Liabilities</b>					
GST Payable		80,625	575	99,242	99,242
Accounts Payable	13	1,332,822	1,260,137	1,066,305	1,070,114
Revenue Received in Advance	14	651,555	291,333	470,319	470,319
Provision for Cyclical Maintenance	15	110,356	479,720	239,644	239,644
Finance Lease Liability	16	58,766	32,140	54,915	54,915
Funds held in Trust	17	217,993	269,579	261,089	261,089
Funds held for Capital Works Projects	18	134,098	-	1,068,975	1,068,975
Funds held on behalf of Kahui Ako Cluster	19	35,161	-	21,827	21,827
Funds held on behalf of Attendance Cluster	20	183,178	90,197	162,896	162,896
		2,804,554	2,423,681	3,445,212	3,449,021
<b>Working Capital Surplus/(Deficit)</b>		1,659,487	985,494	1,194,734	1,802,952
<b>Non-current Assets</b>					
Property, Plant and Equipment	12	4,715,902	4,459,627	4,760,601	4,760,601
		4,715,902	4,459,627	4,760,601	4,760,601
<b>Non-current Liabilities</b>					
Provision for Cyclical Maintenance	15	342,310	200,523	284,147	284,147
Finance Lease Liability	16	22,512	55,266	73,185	73,185
		364,822	255,789	357,332	357,332
<b>Net Assets</b>		6,010,567	5,189,332	5,598,003	6,206,221
<b>Equity</b>		6,010,567	5,189,332	5,598,003	6,206,221

**New Plymouth Girls' High School**  
**Statement of Cash Flows**  
For the year ended 31 December 2025

	Note	2025	School 2025 Budget	2024	Group 2024
		Actual \$	(Unaudited) \$	Actual \$	Actual \$
<b>Cash flows from Operating Activities</b>					
Government Grants		4,183,802	3,906,361	4,091,480	4,091,480
Locally Raised Funds		544,930	1,621,059	317,512	281,481
Hostel		1,950,492	-	1,713,687	1,713,687
International Students		318,006	84,500	256,931	256,931
Goods and Services Tax (net)		(18,617)	-	193,274	193,274
Payments to Employees		(2,706,226)	(2,430,510)	(3,121,432)	(3,157,463)
Payments to Suppliers		(3,781,325)	(2,853,100)	(2,933,673)	(2,899,481)
Interest Paid		(9,724)	(11,680)	(11,735)	(11,735)
Interest Received		105,897	-	132,366	147,703
Net cash from/(to) Operating Activities		587,235	316,630	638,410	615,877
<b>Cash flows from Investing Activities</b>					
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,000	-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(487,260)	(373,769)	(669,719)	(669,719)
Purchase of Investments		(263,342)	-	(575,164)	(893,007)
Proceeds from Sale of Investments		500,000	-	-	-
Net cash from/(to) Investing Activities		(249,602)	(373,769)	(1,244,883)	(1,562,726)
<b>Cash flows from Financing Activities</b>					
Furniture and Equipment Grant		77,395	-	-	-
Contributions from Ministry of Education		289,404	-	-	-
Finance Lease Payments		(34,603)	-	(44,453)	(44,453)
Funds Administered on Behalf of Other Parties		(1,452,052)	-	924,361	924,361
Net cash from/(to) Financing Activities		(1,119,856)	-	879,908	879,908
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(782,223)</b>	<b>(57,139)</b>	<b>273,435</b>	<b>(66,941)</b>
Cash and cash equivalents at the beginning of the year	8	1,700,002	1,626,747	1,426,567	1,821,693
<b>Cash and cash equivalents at the end of the year</b>	8	<b>917,779</b>	<b>1,569,608</b>	<b>1,700,002</b>	<b>1,754,752</b>

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.

# New Plymouth Girls' High School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

New Plymouth Girls' 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 15.

#### *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 12.

#### **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 16. Future operating lease commitments are disclosed in note 25b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

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

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

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

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

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

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

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

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

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

### **Finance Leases**

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



### **Depreciation**

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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
Furniture and Equipment	10-15 years
Information and Communication Technology	4-5 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

### **k) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

#### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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 students, should the School be unable to provide the services to which they relate.

#### **o) Funds Held in Trust**

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

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

#### **p) Funds held for Capital works**

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

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

#### **q) Shared Funds**

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

#### **r) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 2 to 20 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **s) Financial Instruments**

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

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.

**t) Borrowings**

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

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

## 2. Government Grants

	2025	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
Government Grants - Ministry of Education	4,119,729	3,859,932	4,107,191	4,107,191
Teachers' Salaries Grants	9,922,448	8,025,995	9,154,804	9,154,804
Use of Land and Buildings Grants	2,095,210	1,937,069	2,323,246	2,323,246
Other Government Grants	130,493	73,200	77,376	77,376
	<u>16,267,880</u>	<u>13,896,196</u>	<u>15,662,617</u>	<u>15,662,617</u>

## 3. Locally Raised Funds

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

	2025	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
<b>Revenue</b>				
Donations and Bequests	10,996	28,000	44,247	8,216
Fees for Extra Curricular Activities	137,203	35,470	187,353	187,353
Trading	6,289	(4,150)	107,702	107,702
Fundraising and Community Grants	31,582	38,250	51,870	51,870
Other Revenue	750	-	-	-
International Student Fees	274,436	84,500	153,134	153,134
	<u>461,256</u>	<u>182,070</u>	<u>544,306</u>	<u>508,275</u>
<b>Expense</b>				
Extra Curricular Activities Costs	191,391	-	185,260	185,260
Trading	15,379	9,100	101,187	101,187
International Student - Other Expenses	35,648	7,048	20,495	20,495
	<u>242,418</u>	<u>16,148</u>	<u>306,942</u>	<u>306,942</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>218,838</u>	<u>165,922</u>	<u>237,364</u>	<u>201,333</u>

## 4. Hostel Revenue and Expense

	2025	School 2025 Budget	2024	Group 2024
	Actual Number	(Unaudited) Number	Actual Number	Actual Number
<b>Hostel Financial Performance</b>				
	2025	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
<b>Revenue</b>				
Hostel Fees	1,558,866	1,409,389	1,338,157	1,338,157
Other Revenue	363,134	267,125	328,954	328,954
	<u>1,922,000</u>	<u>1,676,514</u>	<u>1,667,111</u>	<u>1,667,111</u>
<b>Expense</b>				
Administration	159,110	142,589	169,845	169,845
Property	106,147	100,338	361,706	361,706
Depreciation	227,382	0	221,798	221,798
Employee Benefit - Salaries	520,583	422,700	550,828	550,828
Other Hostel Expenses	816,585	894,317	549,830	549,830
	<u>1,829,807</u>	<u>1,559,944</u>	<u>1,854,007</u>	<u>1,854,007</u>
<i>Surplus/(Deficit) for the year Hostel</i>	<u>92,193</u>	<u>116,570</u>	<u>(186,896)</u>	<u>(186,896)</u>

## 5. Learning Resources

	2025	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
Curricular	456,379	557,331	519,686	519,686
Employee Benefits - Salaries	11,848,071	9,673,873	10,873,951	10,873,951
Staff Development	17,568	35,000	25,427	25,427
Depreciation	307,312	415,779	252,773	252,773
Other Learning Resources	1,357	1,900	1,160	1,160
Information Management	215,369	196,310	213,601	213,601
	<u>12,846,056</u>	<u>10,880,193</u>	<u>11,886,598</u>	<u>11,886,598</u>

## 6. Administration

	2025	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
Audit Fees	15,359	14,820	14,536	17,296
Board Fees and Expenses	38,945	11,600	16,454	16,454
Operating Leases	-	50	-	-
Other Administration Expenses	146,758	136,082	117,221	117,730
Employee Benefits - Salaries	640,820	635,640	612,051	612,051
Insurance	37,476	12,500	19,801	19,801
Service Providers, Contractors and Consultancy	17,540	16,000	17,694	17,694
	<u>896,898</u>	<u>826,692</u>	<u>797,757</u>	<u>801,026</u>

## 7. Property

	2025	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
Cyclical Maintenance	27,883	101,000	13,729	13,729
Heat, Light and Water	228,849	156,312	222,678	222,678
Rates	23,993	22,250	25,904	25,904
Repairs and Maintenance	146,261	95,370	21,601	21,601
Use of Land and Buildings	2,095,210	1,937,069	2,323,246	2,323,246
Employee Benefits - Salaries	159,320	146,992	166,023	166,023
Other Property Expenses	230,707	235,148	233,481	233,481
	<u>2,912,223</u>	<u>2,694,141</u>	<u>3,006,662</u>	<u>3,006,662</u>

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

### 8. Cash and Cash Equivalents

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	Group 2024 Actual \$
Bank Accounts	917,779	1,569,608	1,700,002	1,754,752
Cash and cash equivalents for Statement of Cash Flows	<u>917,779</u>	<u>1,569,608</u>	<u>1,700,002</u>	<u>1,754,752</u>

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

Of the \$917,779 Cash and Cash Equivalents \$1,003,646 is subject to restrictions for the following reasons:

- \$134,098 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 18.
- \$651,555 of Revenue Received in Advance is held by the school, as disclosed in note 14.
- \$217,993 is held in trust by the school on behalf of other parties, as disclosed in note 17.

### 9. Accounts Receivable

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	Group 2024 Actual \$
Receivables	237,836	145,828	294,690	294,690
Receivables from the Ministry of Education	19,020	-	3,098	3,098
Loss on Uncollectible Accounts Receivable	(9,338)	(10,704)	(10,368)	(10,368)
Interest Receivable	11,743	16,734	24,641	44,075
Teacher Salaries Grant Receivable	1,036,868	736,931	861,865	861,865
	<u>1,296,129</u>	<u>888,789</u>	<u>1,173,926</u>	<u>1,193,360</u>
Receivables from Exchange Transactions	240,241	151,858	308,963	328,397
Receivables from Non-Exchange Transactions	1,055,888	736,931	864,963	864,963
	<u>1,296,129</u>	<u>888,789</u>	<u>1,173,926</u>	<u>1,193,360</u>

### 10. Inventories

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	Group 2024 Actual \$
Stationery	2,885	7,557	2,156	2,156
	<u>2,885</u>	<u>7,557</u>	<u>2,156</u>	<u>2,156</u>

### 11. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	Group 2024 Actual \$
Current Asset				
Short-term Bank Deposits	1,421,239	891,670	1,657,898	2,195,741
Total Investments	<u>1,421,239</u>	<u>891,670</u>	<u>1,657,898</u>	<u>2,195,741</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	160,000	-	-	-	-	<b>160,000</b>
Building Improvements	600,365	4,520	-	-	(32,984)	<b>571,901</b>
Furniture and Equipment	496,032	260,484	-	-	(82,420)	<b>674,096</b>
Information and Communication Technology	424,363	101,779	-	-	(128,251)	<b>397,891</b>
Leased Assets	116,496	9,667	-	-	(56,965)	<b>69,198</b>
Library Resources	20,470	3,017	-	-	(6,692)	<b>16,795</b>
Hostel	2,942,851	110,552	-	-	(227,382)	<b>2,826,021</b>
Intangible Assets Hostel	-	-	-	-	-	-
	<b>4,760,577</b>	<b>490,019</b>	-	-	<b>(534,694)</b>	<b>4,715,902</b>

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	160,000	-	<b>160,000</b>	160,000	-	<b>160,000</b>
Building Improvements	1,292,623	(720,722)	<b>571,901</b>	1,288,104	(687,739)	<b>600,365</b>
Furniture and Equipment	1,433,554	(759,458)	<b>674,096</b>	1,448,769	(952,737)	<b>496,032</b>
Information and Communication Technology	1,145,657	(747,766)	<b>397,891</b>	1,578,272	(1,153,909)	<b>424,363</b>
Leased Assets	399,102	(329,904)	<b>69,198</b>	518,885	(402,389)	<b>116,496</b>
Library Resources	281,847	(265,052)	<b>16,795</b>	278,816	(258,360)	<b>20,456</b>
Hostel	7,597,263	(4,771,242)	<b>2,826,021</b>	7,522,804	(4,579,953)	<b>2,942,851</b>
Intangible Assets Hostel	-	-	-	17,450	(17,412)	<b>38</b>
	<b>12,310,046</b>	<b>(7,594,144)</b>	<b>4,715,902</b>	<b>12,813,100</b>	<b>(8,052,499)</b>	<b>4,760,601</b>

The net carrying value of equipment held under a finance lease is \$116,496 (2024: \$399,102)

### 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.

### 13. Accounts Payable

	2025	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
Creditors	202,175	456,017	129,561	129,561
Accruals	10,079	8,542	9,691	13,500
Employee Entitlements - Salaries	1,036,868	736,931	861,865	861,865
Employee Entitlements - Leave Accrual	83,700	58,647	65,188	65,188
	<u>1,332,822</u>	<u>1,260,137</u>	<u>1,066,305</u>	<u>1,070,114</u>
Payables for Exchange Transactions	1,332,822	1,260,137	1,066,305	1,070,114
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-	-
	<u>1,332,822</u>	<u>1,260,137</u>	<u>1,066,305</u>	<u>1,070,114</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2025	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
Revenue in Advance - Hostel	75,068	291,333	46,576	46,576
Grants in Advance - Ministry of Education	66,186	-	60,831	60,831
Other Revenue In Advance	210,425	-	106,606	106,606
International Student Fees	299,876	-	256,306	256,306
	<u>651,555</u>	<u>291,333</u>	<u>470,319</u>	<u>470,319</u>

### 15. Provision for Cyclical Maintenance

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	523,791	579,243	739,085
Increase/(decrease) to the Provision During the Year	27,869	101,000	13,729
Use of the Provision During the Year	(98,994)	-	(229,023)
Provision at the End of the Year	<u>452,666</u>	<u>680,243</u>	<u>523,791</u>
Cyclical Maintenance - Current	110,356	479,720	239,644
Cyclical Maintenance - Non current	342,310	200,523	284,147
	<u>452,666</u>	<u>680,243</u>	<u>523,791</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

## 16. 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	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
No Later than One Year	63,625	32,140	64,056	64,056
Later than One Year	23,581	55,266	77,858	77,858
Future Finance Charges	(5,928)	-	(13,813)	(13,813)
	<u>81,278</u>	<u>87,406</u>	<u>128,101</u>	<u>128,101</u>
<b>Represented by</b>				
Finance lease liability - Current	58,766	32,140	54,915	54,915
Finance lease liability - Non current	22,512	55,266	73,185	73,185
	<u>81,278</u>	<u>87,406</u>	<u>128,100</u>	<u>128,100</u>

## 17. Funds held in Trust

	2025	School 2025 Budget	2024	Group 2024
	Actual	(Unaudited)	Actual	Actual
	\$	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	217,993	269,579	261,089	261,089
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-	-
	<u>217,993</u>	<u>269,579</u>	<u>261,089</u>	<u>261,089</u>

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

## 18. 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 8, and includes retentions on the projects, if applicable.

	2025	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
ML Block BMS System		240075	(29,684)	-	(15,598)	-	(45,282)
Roofing Project Stage 2		240069	745,626	-	(1,414,795)	-	(669,169)
Fire Alarm Panel		240074	(23,532)	-	-	-	(23,532)
Electrical Repairs & Replacements		240073	(14,565)	-	(26,284)	-	(40,849)
Heating Infrastructure Repairs & Replaceme		240072	290,601	-	(163,995)	-	126,606
Block O Radiator			(9,998)	9,998	-	-	-
Plumbing Repairs & Hot Water Cyliner Repla		240071	32,748	(4,259)	(38,410)	-	(9,921)
RM ML Bathroom Leak		252892	-	21,802	(21,802)	-	-
LSPM R,GM Bathroom & Access Modification		255021	-	40,000	(32,508)	-	7,492
Emergency Response Gas Leak			-	-	(9,511)	-	(9,511)
<b>Totals</b>			<b>991,196</b>	<b>67,541</b>	<b>(1,722,903)</b>	<b>-</b>	<b>(664,166)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	134,098
Funds Receivable from the Ministry of Education	(798,264)

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
Waimarie Add & Alt		213055	(213,721)	340,845	(127,124)	-	-
School Signage		224997	43,901	(18,842)	(25,059)	-	-
Lightening Strike Damage		235869	(12,419)	12,419	-	-	-
ML Block BMS System		240075	31,305	-	(60,989)	-	(29,684)
Roofing Project Stage 2		240069	(109,615)	4,319,250	(3,464,009)	-	745,626
B Carpet & Pinboard		240076	44,085	45,187	(89,272)	-	-
Remediation Lightening Strike		242721	(70)	-	70	-	-
Fire Alarm Panel		240074	(282)	-	(23,250)	-	(23,532)
Electrical Repairs & Replacements		240073	1,780	-	(16,345)	-	(14,565)
Heating Infrastructure Repairs & Replaceme		240072	-	296,553	(5,952)	-	290,601
Block O Radiator			(9,998)	-	-	-	(9,998)
Plumbing Repairs & Hot Water Cyliner Repla		240071	-	35,918	(3,170)	-	32,748
<b>Totals</b>			<b>(225,034)</b>	<b>5,031,330</b>	<b>(3,815,100)</b>	<b>-</b>	<b>991,196</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	1,068,975
Funds Receivable from the Ministry of Education	(77,779)

### 19. Funds held on behalf of Kahui Ako Cluster

New Plymouth Girls' High School is the lead school funded by the Ministry of Education to provide x services to its cluster of schools.

	<b>2025 Actual</b>	<b>2025 Budget</b>	<b>2024 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held at Beginning of the Year	21,826	-	-
Funds Received from MOE	24,463	-	37,669
Total funds received	<u>46,289</u>	<u>-</u>	<u>37,669</u>
Funds Spent on Behalf of the Cluster	11,128	-	15,842
Funds remaining	<u>35,161</u>	<u>-</u>	<u>21,827</u>
Funds Held at Year End	<u><u>35,161</u></u>	<u><u>-</u></u>	<u><u>21,827</u></u>

### 20. Funds held on behalf of Attendance Cluster

New Plymouth Girls' High School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	<b>2025 Actual</b>	<b>School 2025 Budget (Unaudited)</b>	<b>2024 Actual</b>	<b>Group 2024 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held at Beginning of the Year	162,895	90,197	90,198	90,198
Funds Received from MOE	210,004	-	228,577	228,577
Total funds received	<u>372,899</u>	<u>90,197</u>	<u>318,775</u>	<u>318,775</u>
Funds Spent on Behalf of the Cluster	189,721	-	155,879	155,879
Funds remaining	<u>183,178</u>	<u>90,197</u>	<u>162,896</u>	<u>162,896</u>
Funds Held at Year End	<u><u>183,178</u></u>	<u><u>90,197</u></u>	<u><u>162,896</u></u>	<u><u>162,896</u></u>

### 21. 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 conditions 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.

## 22. Remuneration

### Key management personnel compensation (School)

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

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
<i>Board Members</i> Remuneration	1,710	3,900
<i>Leadership Team</i> Remuneration Full-time equivalent members	1,137,849 7.00	1,247,763 7.00
Total key management personnel remuneration	1,139,559	1,251,663

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 a Finance committee (4 members) that met 8 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	<b>2025 Actual \$000</b>	<b>2024 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	270 - 280	270 - 280
Benefits and Other Emoluments	8 - 9	8 - 9
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2025 FTE Number</b>	<b>2024 FTE Number</b>
100 - 110	32.00	24.00
110 - 120	20.00	12.00
120 - 130	6.00	7.00
130 - 140	1.00	3.00
140 - 150	3.00	1.00
150 - 160	0.00	1.00
160 - 170	1.00	0.00
	63.00	48.00

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

## 23. 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:

	<b>2025 Actual</b>	<b>2024 Actual</b>
<b>School and Group</b> Total	\$27,500	\$0
Number of People	2	0

## 24. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

## 25. Commitments

### (a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$664,431 (2024: \$1,822,796) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Electrical Repairs & Replacements	124,867
Heating Infrastructure Repairs & Replacements	165,072
LSPM R,GM Bathroom & Access Modification	374,492
<b>Total</b>	<b><u>664,431</u></b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18.

### (b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

## 26. 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 \$	School 2025 Budget (Unaudited) \$	2024 Actual \$	Group 2024 Actual \$
Cash and Cash Equivalents	917,779	1,569,608	1,700,002	1,754,752
Receivables	1,296,129	888,789	1,173,926	1,193,360
Investments - Term Deposits	1,421,239	891,670	1,657,898	2,195,741
Total financial assets measured at amortised cost	<u>3,635,147</u>	<u>3,350,067</u>	<u>4,531,826</u>	<u>5,143,853</u>
<b>Financial liabilities measured at amortised cost</b>				
Payables	1,332,822	1,260,137	1,066,305	1,070,114
Finance Leases	81,278	87,406	128,100	128,100
Total financial liabilities measured at amortised cost	<u>1,414,100</u>	<u>1,347,543</u>	<u>1,194,405</u>	<u>1,198,214</u>

## 27. Events After Balance Date

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

## 28. Comparatives

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

## 29. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows:

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group	
			2025	2024
Centenary Trust Fund	Fundraising	New Plymouth	100%	100%

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

In the 2024 financial year, the Trust operated for the full year and was wholly owned by the School.

The School controlled the Trust for financial reporting purposes because, in substance, the School predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities

During the 2025 financial year, the Trust was wound up. As part of this process, \$279,726 was transferred to New Plymouth Girls' High School to be managed by the School Board as ring-fenced assets. These funds are to be used solely for the purpose of providing scholarships and grants for the student's education.

As at balance date, two term deposits remained in the Trust's name. These will be transferred to the School upon maturity in 2026.

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of New Plymouth Girls' High School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

#### Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; and
  - 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 29 May 2026. This is the date at which our opinion is

expressed. **Basis for our opinion**

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

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

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

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

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

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

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

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

### **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 Responsibility, Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Responsibility, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Te Tiriti o Waitangi Statement, Board Member Schedule, 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.

*David Fraser*

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

## New Plymouth Girls' High School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Kelly Marriner	Presiding Member	Elected	Sep 2028
Jacqui Brown	Principal	ex Officio	
Nita Hutchinson	Parent Representative	Elected	Sep 2025
Dan Harrison	Parent Representative	Elected	Sep 2025
Joy Buckingham	Parent Representative	Elected	Sep 2025
Blair Withers	Parent Representative	Elected	Sep 2025
Rebecca Williamson	Parent Representative	Elected	Sep 2028
Josh Maniam	Parent Representative	Elected	Sep 2028
Belinda Randall	Parent Representative	Elected	Sep 2028
Paora Rauputu	Parent Representative	Elected	Sep 2028
Simon Berndt	Staff Representative	Elected	Sep 2025
Stuart Hoare	Staff Representative	Elected	Sep 2028
Kayley Clark	Student Representative	Elected	Sep 2025
Orenia Williams	Student Representative	Elected	Sep 2026

## New Plymouth Girls' High School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$36,001 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the New Plymouth Girls' High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

## Giving effect to Te Tiriti o Waitangi

- The statement of variance and the evaluation of student progress show some of the ways in which we ensure that plans, policies and local curriculum reflect Te Ao Māori and the attention given to the achievement of ākonga Māori. Mātauranga Māori is woven through school curriculum in authentic ways, with increased focus in the senior school and assessment.
- Tikanga Māori is celebrated within the school with school wide events as well as events primarily for whānau Māori. Events include pōwhiri, whānau hui and poroporoake. Within more traditional events, such as prizegiving, our bicultural standing as a nation is given effect with appropriate tikanga and include haka pōwhiri, mihi whakatau, waiata and karakia. In 2025 the Prizegiving also included a Pasifika element in the welcome.
- Instruction in tikanga Māori and te reo Māori is made available through offering te reo Māori from Year 9 through to Year 13, and a Te Ao Haka course for Year 11 to 13 students. Both of these courses are assessed against NCEA Achievement Standards and contribute to qualifications, including as approved subjects for university entrance. Students in Year 9 and Year 10 have the opportunity to study Te Ao Haka ahead of their cohort, celebrating cultural giftedness and prior knowledge. Te Reo Māori is compulsory for all Y9 students as we recognise the partnership of Te Tiriti.
- Staff also sing waiata together on a weekly basis, observe tikanga with karakia timatanga and karakia whakakapi in meetings. Staff are encouraged to participate in the staff kapa haka group.
- We are committed to achieving equitable outcomes for ākonga Māori and this is part of our analysis of data including attendance, school assessment and NCEA. We are particularly pleased that the performance of ākonga Māori is well above regional, national and EQI comparisons meaning that ākonga Māori are achieving better outcomes at NPGHS than at other local or similar schools. While this is a positive result, our aspiration is to see no discrepancy in outcomes between the results for ākonga Māori and Pākēhā students at any level. We are very pleased to see that this disparity is reducing.



New Plymouth Girls' High School  
Te Kura Taitamawāhine o Puke Ariki

# Progress and Achievement Report

## Statement of Variance for 2025

We have used colour coding to show our progress in achieving the aims and targets set out in our annual plan for 2025. This provides a visual measure of how successful the actions have been towards improving student achievement, and was also used for regular reporting to the Board throughout 2025.

- Red – target not achieved
- Orange – satisfactory progress made towards achievement of target, and we will continue to work towards this over the following years.
- Green – target met, integration and consolidation now required.

A summary of actions and outcomes noted is provided.

Principal: Jacqui Brown BEd BSc Dip Tchg PGDipEd

### VISIT

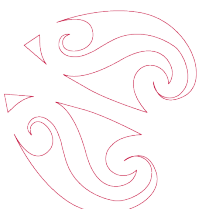
New Plymouth Girls' High School  
60 Northgate, Strandon,  
New Plymouth 4312,  
Taranaki, New Zealand

### POST

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Private Bag 2049,  
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W. [npghs.school.nz](http://npghs.school.nz)



## NPGHS Strategic Plan 2022-2024 (2025\*) and 2025 Annual Implementation Plan Summary

(\*Strategic plans were extended nationally to 2025)

Strategic Intent	2025 Annual Goals	2025 Potential Outputs
<p><b>Equity and excellence</b></p> <p><i>We are committed to an equitable education which allows students to unashamedly strive for personal excellence.</i></p> <p>To provide ākonga/students with an engaging refreshed curriculum based on Te Mātaiaho which prioritises local knowledge, enables them to achieve qualifications, and prepares them for life beyond school in a globally connected Aotearoa.</p>	<p>To explicitly ‘teach behaviour’ to all students. Through explicit classroom routines and norms, we aim to reduce the inequity for students who arrive at NPGHS without the knowledge and skills to thrive in the classroom. We aim to create a stable and calm environment to enable staff and students to participate in engaging teaching and learning. Long term, we expect this to have an impact on the ability of all students to engage with the curriculum and achieve qualifications.</p>	<p>Establish clear expectations, norms and routines</p> <ul style="list-style-type: none"> <li>• Development and dissemination of a comprehensive behaviour framework, possibly with exemplars that could be used as a guide.</li> <li>• Regular training sessions for teachers on implementing the strategies.</li> <li>• Visual aids and reminders placed around the school.</li> <li>• Consistent use of KAMAR for reporting on concerns.</li> <li>• More frequent walkthroughs and classroom visits.</li> </ul> <p>Targeted interventions for challenging behaviours</p> <ul style="list-style-type: none"> <li>• Identification of students who need additional support.</li> <li>• Development of individualised behaviour plans, which may include positive behavioural habits.</li> <li>• Regular monitoring and adjustment of interventions and acknowledgement of progress towards expectations.</li> </ul>
<p>Results and Outcomes</p> <p><b>The combined impact of explicit teaching of behaviour and targeted interventions has resulted in more equitable access to learning, with students better able to engage in classroom programmes. These improvements contribute to strong overall achievement outcomes, with NPGHS students continuing to achieve above national and EQI benchmarks across NCEA levels.</b></p> <ul style="list-style-type: none"> <li>• A schoolwide behaviour framework was successfully developed, implemented and embedded, with consistent expectations visible across classrooms.</li> <li>• High levels of staff consistency in applying routines were achieved, supported by PLD, walkthroughs, and monitoring processes.</li> <li>• Student understanding of routines and expectations strengthened, with explicit teaching of entry/exit routines and reinforcement through assemblies and classroom practice.</li> <li>• Significant improvement in perceived consistency of behaviour management, with staff agreement increasing from 34% (2023) to 73% (2025).</li> <li>• Reduction in minor behavioural incidents, despite increased reporting. 523 incidents (Jan–Aug 2024) → 449 incidents (Jan–Aug 2025).</li> <li>• More consistent use of behaviour data (KAMAR) enabled earlier identification and response to emerging issues.</li> <li>• Classrooms are increasingly calm, settled, and conducive to learning, with reduced low-level disruption noted by staff.</li> </ul>		

## NPGHS Strategic Plan 2022-2024 (2025\*) and 2025 Annual Implementation Plan Summary

(\*Strategic plans were extended nationally to 2025)

- A tiered intervention system (BSP, IBP, DLC, Behaviour @ NPGHS) was successfully implemented and embedded.
  - Early identification and targeted support of students with complex needs improved through systematic use of behavioural data. Evidence is seen in the reduction in stand-downs and suspensions. 11 incidents (T1 2024) → 8 incidents (T1 2025) and the number of students involved reduced from 17 to 9.
- Individual Behaviour Plans showed positive impact, with successful outcomes for a number of students and others showing progress over time.
- Reduction in frequency and severity of serious behaviours requiring home contact, supported by intervention tracking and monitoring.
- Improved relationships between students and staff, supported by restorative approaches and consistent expectations.
- Increased sense of safety and belonging, supported by Wellbeing@School survey trends.
- Stronger engagement with whānau, with increased communication through pastoral systems and intervention processes.

## NPGHS Strategic Plan 2022-2024 (2025\*) and 2025 Annual Implementation Plan Summary

(\*Strategic plans were extended nationally to 2025)

Strategic Intent	2025 Annual Goals	2025 Potential Outputs
<p><b>Culture and belonging</b></p> <p><i>We embrace and sustain culture, identity, connection, and inclusion for all, prioritising giving life to Te Tiriti o Waitangi.</i></p> <p>To enhance understanding of cultural competency in a range of contexts, including Te Ao Māori, and what this looks like at NPGHS.</p>	<p>We will explore cultural competency, and show an understanding of ‘deep culture’ in classroom and school practices. All students, with a particular focus on ākonga Māori and Pasifika students, will report a sense of belonging and being seen for all they contribute. Whānau and families will report a sense of connection and trust.</p>	<p>Schoolwide initiatives to promote cultural understanding and inclusion</p> <ul style="list-style-type: none"> <li>• Understand the barriers within NPGHS to ensure that staff and students can make progress towards ‘deep culture while embedding ‘surface culture’</li> <li>• Student and whānau voice regarding why students engage with initiatives for ākonga Māori or not.</li> <li>• Establishment of cultural events and celebrations, such as Matariki and Te Wiki o te Reo Māori.</li> <li>• Creation of cultural clubs and groups for students.</li> <li>• Regular communication with whānau and the wider community about cultural initiatives.</li> </ul>
<p>Results and Outcomes:</p> <p><b>There has been a noticeable shift from isolated cultural events to a more coherent, strategic approach to culture and belonging, with stronger alignment between student voice, staff practice, and schoolwide initiatives. Participation, engagement, and whānau connection have increased, indicating growing momentum in creating an inclusive and culturally responsive environment. While progress has been made, ongoing focus is required to deepen cultural practice (“deep culture”) and further lift belonging outcomes for priority learners, particularly ākonga Māori.</b></p> <ul style="list-style-type: none"> <li>• Expanded range and visibility of cultural initiatives, including Puanga celebrations, Te Wiki o te Reo Māori events, and increased opportunities such as noho marae and Poroporoaki.</li> <li>• Increased student participation in cultural activities, particularly for ākonga Māori and Pasifika:             <ul style="list-style-type: none"> <li>○ Growth in Pasifika Fusion participation (21 → 41 students, with strong Pasifika representation).</li> <li>○ Increased attendance at Pasifika Fono (20 → 70 whānau), Poroporoaki participation doubled (16 → 33 students plus whānau).</li> <li>○ Increased engagement in whole-school cultural events (e.g. Te Matatini attendance and Te Wiki o te Reo Māori activities).</li> </ul> </li> <li>• Improved opportunities for student leadership and cultural identity expression, including Honohono roles, cultural badges, and programmes such as Pūhoro.</li> <li>• Greater staff engagement with cultural competency development, supported by ongoing PLD and reflection on “deep culture” and “surface culture”.</li> <li>• Improved engagement with whānau, evidenced by increased hui attendance and more systematic gathering of whānau voice to inform decision-making.</li> <li>• Strengthened sense of belonging and inclusion for many students, particularly through participation in cultural groups, events, and mentoring programmes such as Tūmanako and Tuhonohono Kāwai Huia.</li> <li>• Improved visibility and normalisation of Māori culture across the school, leading to greater awareness and appreciation among the wider school community.</li> <li>• Positive trends in student and whānau voice and wellbeing data, with data used to better understand belonging and cultural experience across different groups.</li> </ul>		

## NPGHS Strategic Plan 2022-2024 (2025\*) and 2025 Annual Implementation Plan Summary

(\*Strategic plans were extended nationally to 2025)

Strategic Intent	2025 Annual Goals	2025 Potential Outputs
<p>Engagement</p> <p><i>We nurture engagement, leading to success for each ākonga as a person and a learner, so they have the courage to live their best life.</i></p> <p>To develop educationally powerful connections with ākonga and whānau which show ākonga how to learn and challenge them to achieve their personal best.</p>	<p>To continue to sharpen the focus on teaching and learning with evidence-based techniques employed consistently in the classroom to promote engaging teaching and learning. This will lead to improved student outcomes for all learners with priority learners making significant improvements in literacy, numeracy and NCEA results.</p>	<p>Implementing high-impact teaching strategies</p> <ul style="list-style-type: none"> <li>• Teachers trained in high-impact strategies aligned with the Science of Learning.</li> <li>• Development of a repository of best practices and resources.</li> <li>• Regular peer observations and feedback sessions.</li> </ul>
<p>Results and Outcomes:</p> <p><b>The school has made significant progress in embedding evidence-based teaching practices, resulting in increased student engagement and early gains in achievement. Systems, tools, and professional learning are now in place to ensure sustained improvement and ongoing impact into 2026. Continued focus will be on deepening practice and strengthening impact for priority learners, particularly in lifting literacy outcomes and reducing disparity in remaining areas.</b></p> <ul style="list-style-type: none"> <li>• A comprehensive Professional Learning programme (Science of Learning and Teaching Techniques) was successfully implemented, with sessions delivered through weekly staff Professional Learning time.</li> <li>• A schoolwide shift towards deliberate, evidence-based teaching practice is evident, with teachers consistently applying high-impact strategies in classrooms.</li> <li>• Development of supporting systems and tools (How-to Guides, teacher rubric, focus walk templates) has strengthened consistency and sustainability of practice.</li> <li>• Increased teacher capability and accountability, supported by reflection tools, observations, and integration into professional growth processes.</li> <li>• Improved staff understanding of achievement disparities, enabling more targeted teaching approaches for priority learners.</li> <li>• Observable increase in student engagement in classrooms, supported by both student (277 responses) and staff (58 responses) survey data.</li> <li>• Improved student outcomes in key areas, including in the NCEA co-requisites.</li> <li>• Greater levels of active participation and thinking in classrooms, as a result of consistent use of teaching techniques designed to engage learners.</li> <li>• Early evidence of improved outcomes for priority learners, with a continued focus on reducing disparity between Māori and European learners.</li> <li>• Strong alignment between professional learning, classroom practice, and student experience, with consistent messaging and reinforcement across leadership, PLD, and appraisal processes.</li> <li>• Embedding of a culture of reflective practice, with teachers increasingly evaluating and refining their teaching based on evidence and feedback.</li> <li>• Improved coherence in teaching and learning practices across the school, supporting more equitable and engaging learning experiences for students.</li> </ul>		

# Analysis of student progress

## Overview of NCEA results 2025

- Y11 show participation rates as many schools no longer offer Level 1
- Y12 and Y13 show achievement based on enrolment numbers
- Students may be represented in more than one ethnicity group in the analysis below. For example, the Y11 data from NZQA shows 258 students participating overall. When the numbers shown as participating from each ethnicity are added together, 342 results are counted. This is because some students identify with more than one ethnicity and their results will be recorded in each group.
- Overall, these are the best results in over 5 years, with positive trends noted overall and in the breakdown by ethnicity. In almost all comparisons, NPGHS students are achieving results above national and EQI band pass rates.
- Results by Learning Area and Subject reveal only a very small number of subjects where few students are achieving 14 or more credits. Overall, results are sound across all subjects.
- This table represents NPGHS students compared to the same EQI band. NPGHS students achieve at statistically significantly higher rates than schools in the same EQI band overall. Ākonga Māori also achieve at statistically significantly higher rates than Māori learners in schools of the same EQI band, except at Level 3 where they achieve at a higher but not statistically significant rate. Māori and European learners within NPGHS achieve at the same rate in Level 2 and Level 3, and we are working to eliminate the statistical difference between achievement at Level 1 and UE.

	L1	L2	L3	UE
<b>NPGHS overall</b>	↑	↑	↑	↑
<b>Compared to EQI</b>	↑	↑	↑	↑
<b>Ākonga Māori at NPGHS compared to EQI</b>	↑	↑	↑	↑
<b>Māori and European within NPGHS</b>	≠	=	=	≠

- HoDs, in conjunction with Senior Leadership, have all set goals for 2026 for their departments. Departmental goals generally focus on closing these last equity gaps, increasing the number of students achieving 14 or more credits in a subject, and on increasing Excellence endorsements.

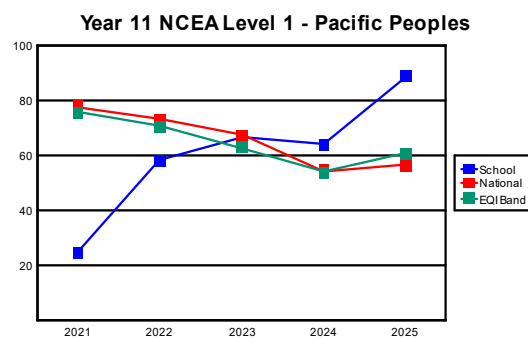
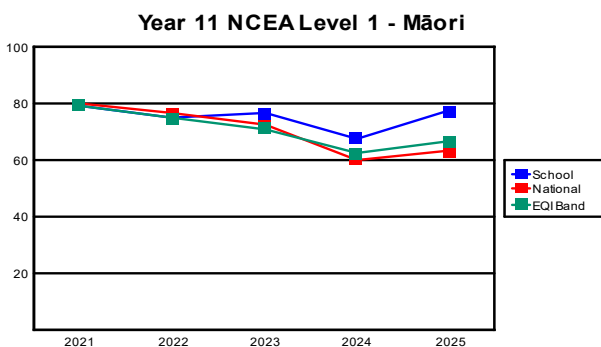
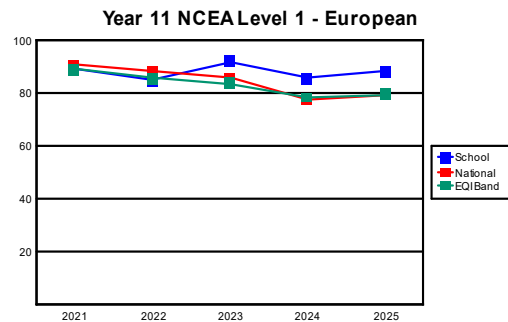
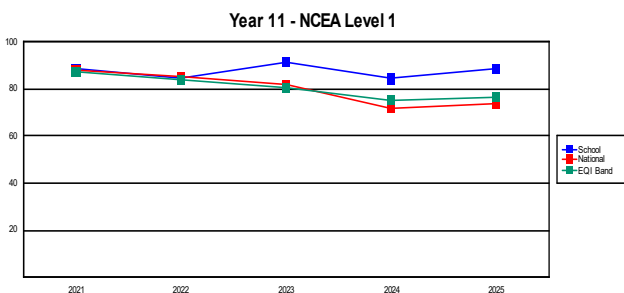
## Overview of Numeracy and Literacy

- While significantly above EQI and national rates the difference between our European/Pākēhā learners and the National or EQI pass rates are generally considerably smaller than the differences above National or EQI shown by ākonga Māori or Pasifika learners. Pasifika and Māori learners are achieving outstanding results in numeracy and literacy at NPGHS.
- There is no statistical difference in rates of achievement of the literacy co-requisites between Māori, Pasifika and European/Pākēhā learners.

- There is no statistical difference in rates of achievement of the numeracy co-requisites between Pasifika and European/Pākēhā learners. The pass rate in numeracy was 84.3% for Māori, which was at a lower rate than the other two groups.
- There is no statistical difference in rates of achievement of the total numeracy and literacy co-requisites between Pasifika and European/Pākēhā learners. The pass rate for the total co-requisites was 84.3% for Māori, reflecting the challenge with numeracy.
- Year 9 results show strong progress in numeracy and literacy across the year, including in the priority learner groups.
- Year 10 results show good progress in numeracy, with limited progress visible at the individual level in literacy.
- The success in the Y11 co-requisites is even more impressive when the starting point for individuals in Year 9 is considered.

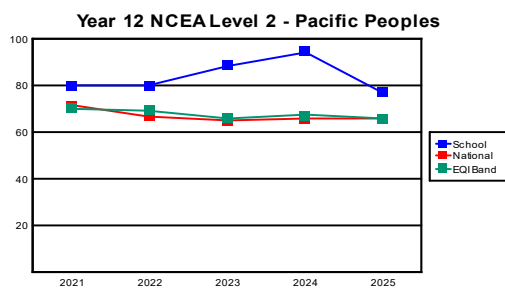
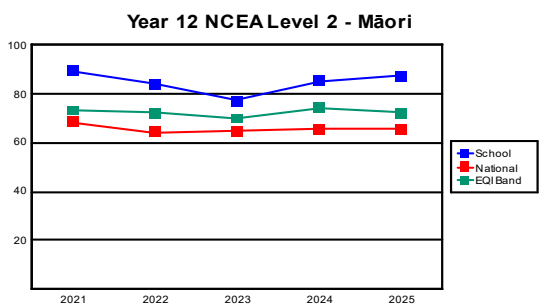
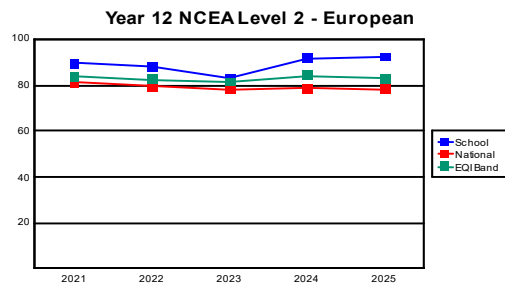
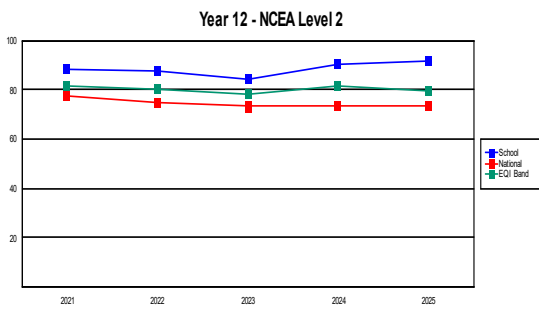
## NCEA results

### Year 11 NCEA Level 1

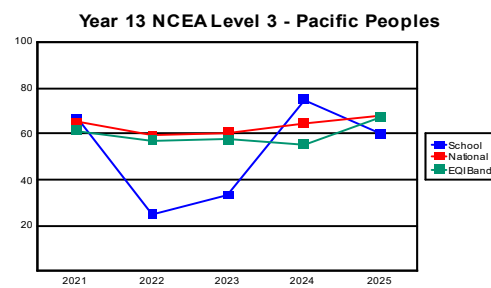
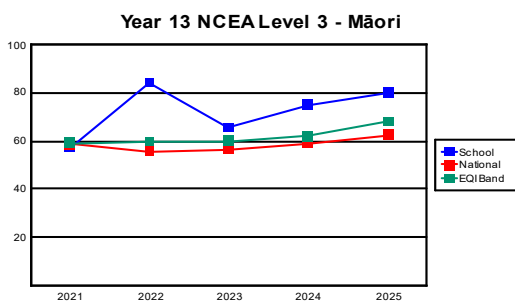
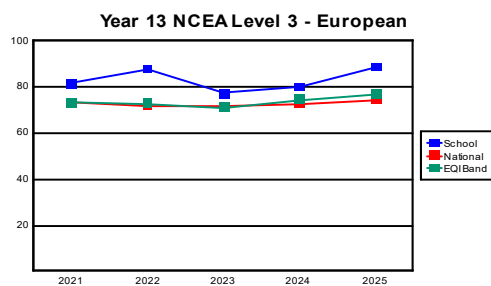
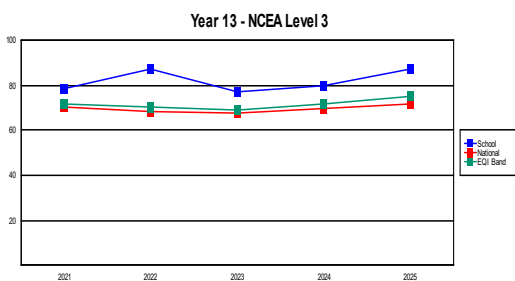


# Year 12 NCEA Level 2

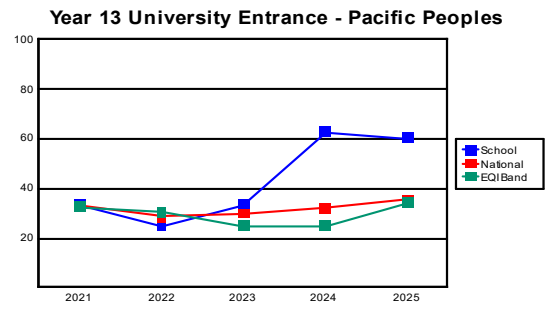
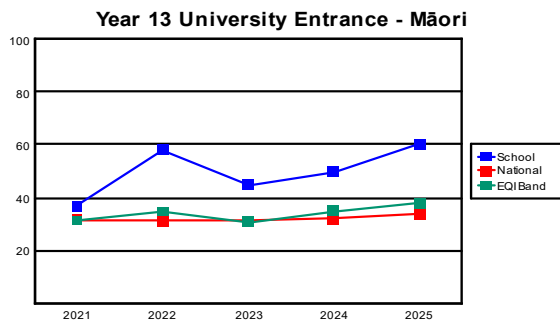
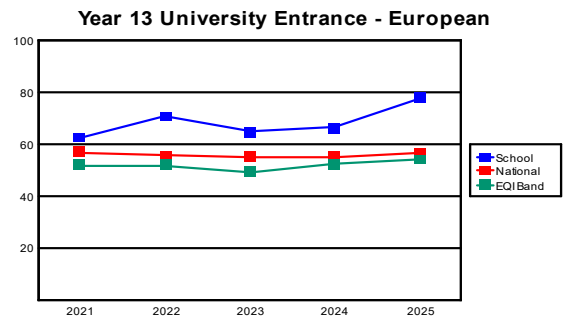
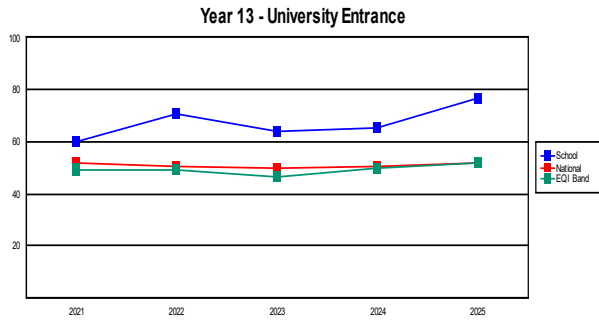
## Overall



# Year 13 NCEA Level 3

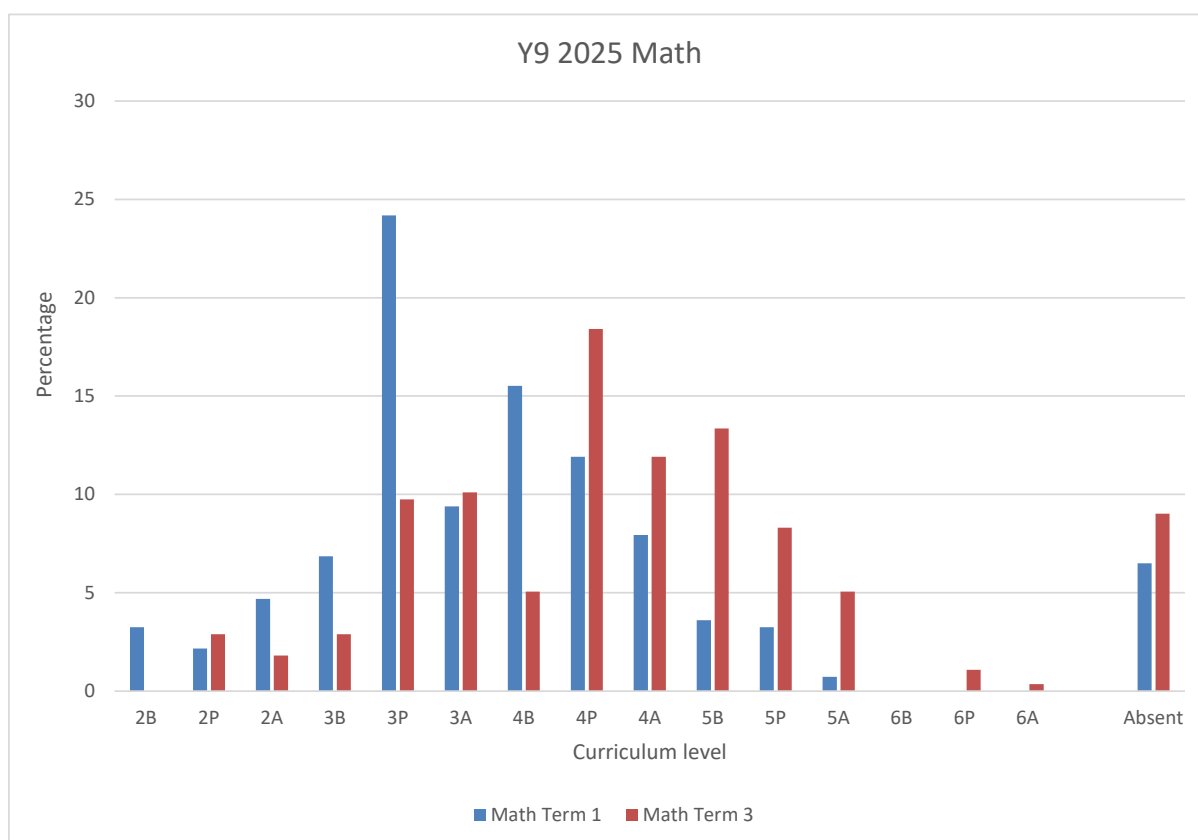


# Year 13 University Entrance (UE)

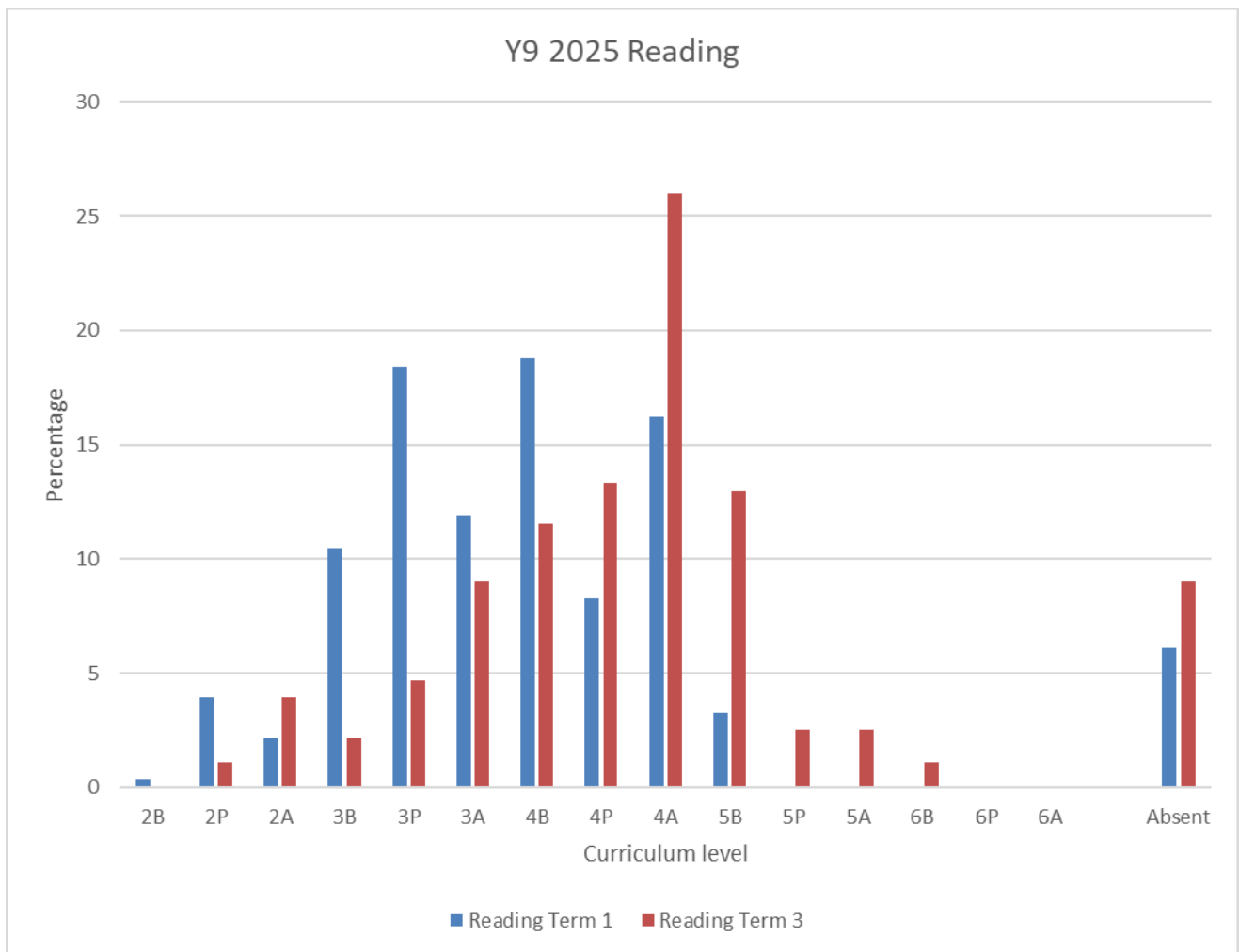


## Progress in numeracy and literacy

### Year 9

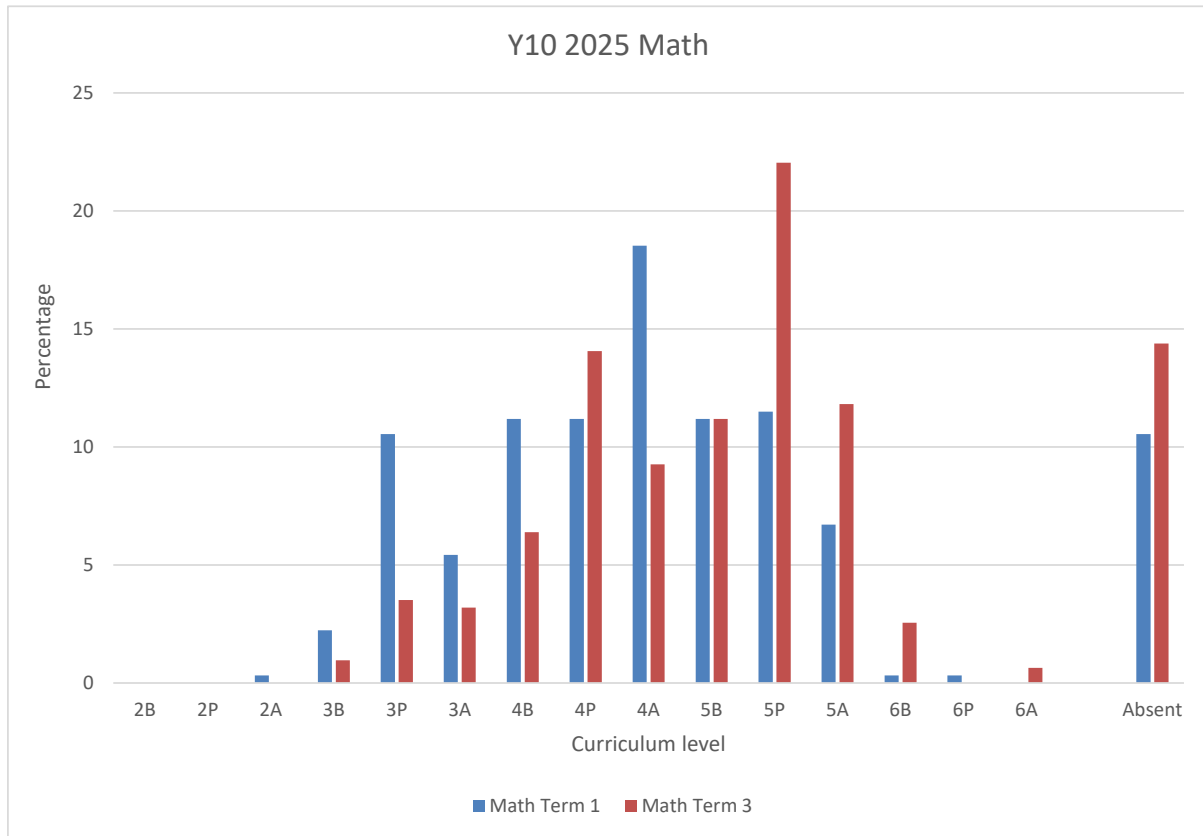


- 50% of students were at curriculum level 3 or below in Maths when tested in Term 1. This is below the expected level for Y9.
- By Term 3, this had dropped to 27% of students working at level 3 or below.
- The distribution of grades in Term 1 is approximately normal, with the largest number of students receiving a grade of 3P in testing.
- The distribution of grades in Term 3 is also approximately normal, with the largest number of students receiving a grade of 4P in testing. As a cohort, there has been a movement of one complete curriculum level.

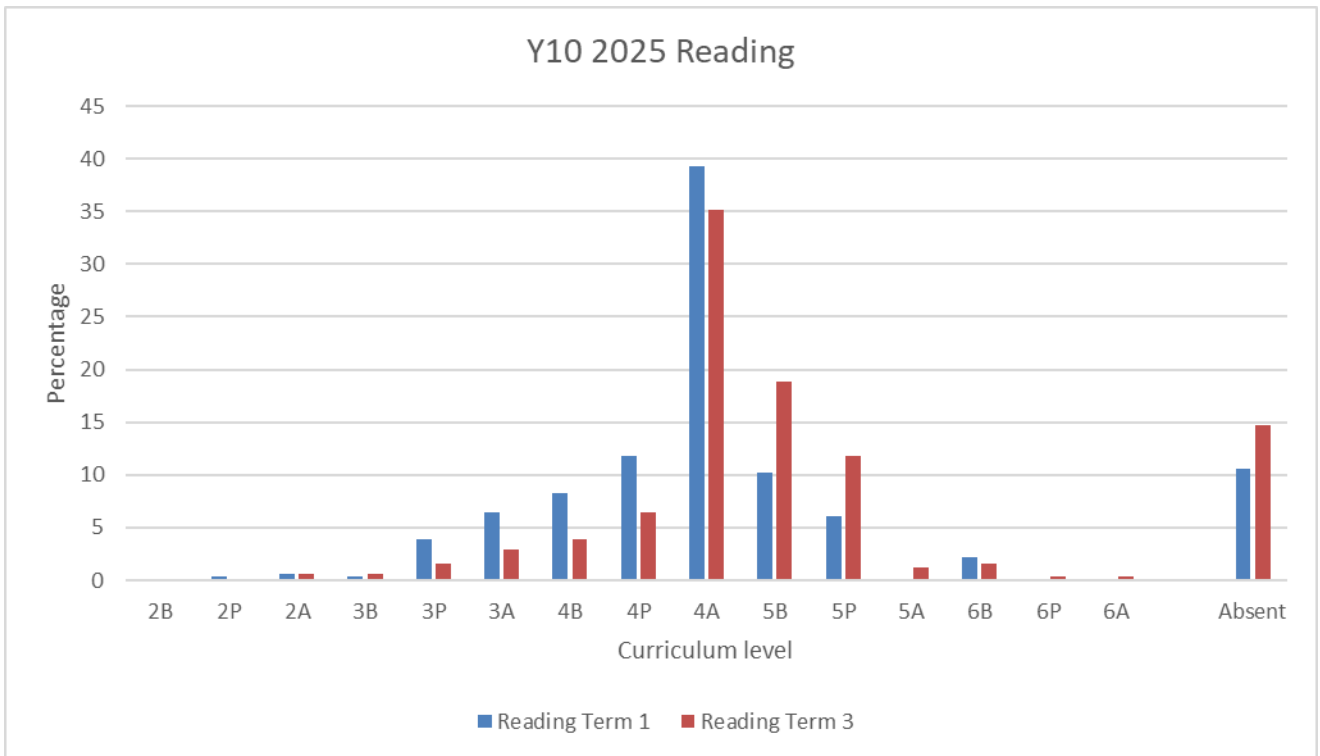


- 47% of students were at curriculum level 3 or below in Reading when tested in Term 1. This is below the expected level for Y9.
- By Term 3, this had dropped to 21% of students working at level 3 or below.
- The distribution of grades in Term 1 is approximately normal, with the largest number of students receiving a grade of 3P or 4B in testing.
- The distribution of grades in Term 3 is also approximately normal, with the largest number of students receiving a grade of 4A in testing. As a cohort, there has been a movement of one complete curriculum level.

## Year 10



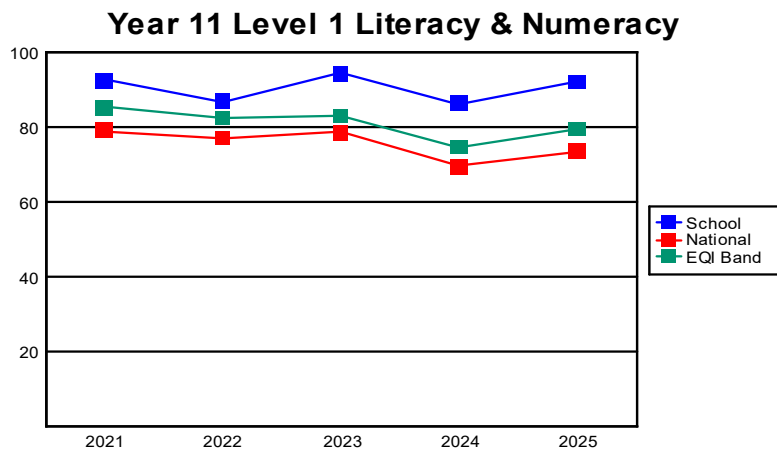
- 59% of students tested at curriculum level 4 or below in Maths when tested in Term 1. This is below the expected level for Y10.
- 
- By Term 3, this had dropped to 37% of students working at level 4 or below.
- The distribution of grades in Term 1 is approximately normal, with the largest number of students receiving a grade of 4A in testing.
- The distribution of grades in Term 3 is skewed, with the largest number of students receiving a grade of 5P in testing. As a cohort, there has been a movement of almost one complete curriculum level.



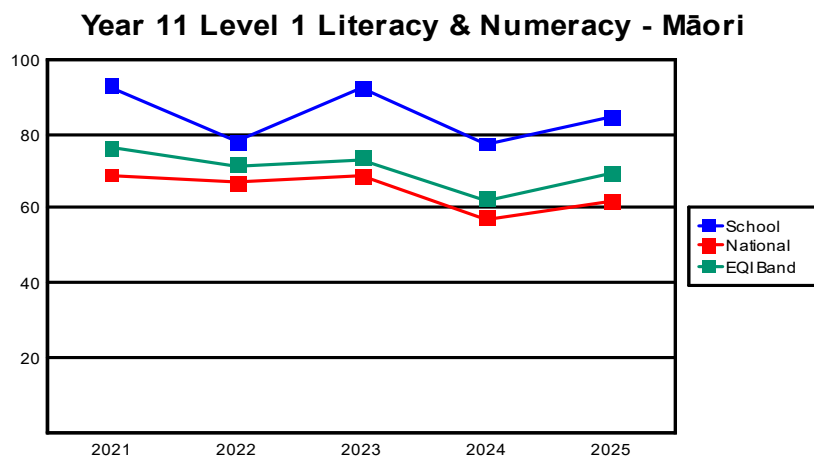
- 71% of students were at curriculum level 4 or below in Reading when tested in Term 1. This is below the expected level for Y10.
- By Term 3, this had dropped to 51% of students working at level 4 or below.
- The distribution of grades in Term 1 is approximately normal, with the largest number of students receiving a grade of 4A in testing.
- The distribution of grades in Term 3 is also approximately normal, with the largest number of students again receiving a grade of 4A in testing. Testing showed, as a cohort, little movement between Term 1 and Term 3.

# Year 11 NCEA Numeracy and Literacy Co-requisites

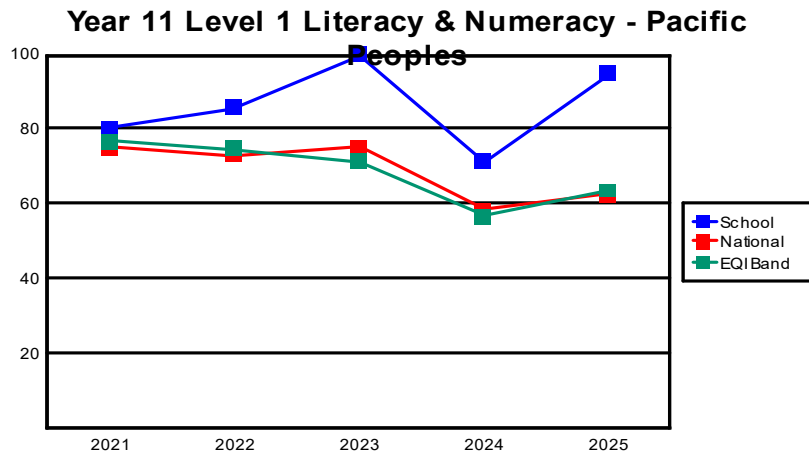
## Overall



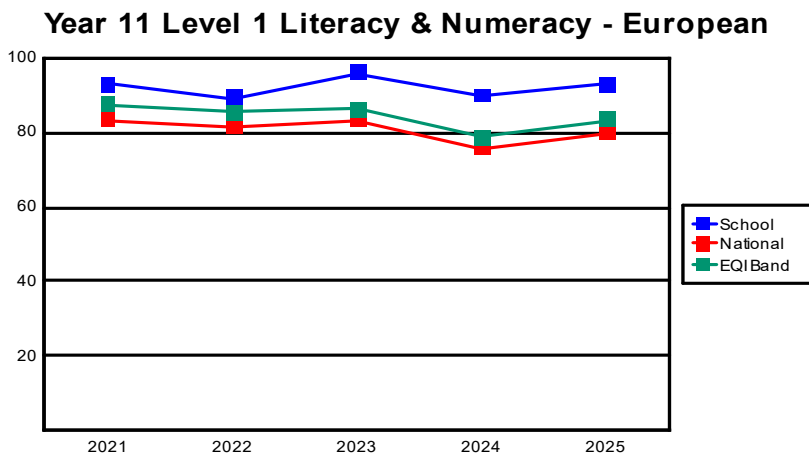
- By the end of 2025, 92.3% of all Y11 learners at NPGHS had attained both the literacy and numeracy co-requisites.
- NPGHS has maintained high pass rate consistently over time
- Best pass rates when compared to EQI and National across the last 5 years.
- NPGHS pass rate for co-requisites for Year 11 learners by the end of 2025 was 12.7 percentage points higher than EQI, and 18.5 percentage points higher than National.



- By the end of 2025, 84.3% of Y11 ākonga Māori at NPGHS had attained both the literacy and numeracy co-requisites.
- NPGHS pass rate for co-requisites for Year 11 ākonga Māori by the end of 2025 was 15.1 percentage points higher than EQI, and 22.4 percentage points higher than National. This is the second highest difference when compared to EQI and National for any of the three groups highlighted in this report.



- By the end of 2025, 94.7% of Y11 Pasifika learners at NPGHS had attained both the literacy and numeracy co-requisites. This is the highest pass rate for all three points analysed in this report.
- NPGHS pass rate for co-requisites for Year 11 Pasifika learners by the end of 2025 was 31.0 percentage points higher than EQI, and 32.0 percentage points higher than National. This is the highest difference when compared to EQI and National for any of the three groups highlighted in this report.



- By the end of 2025, 92.7% of Y11 European/Pākēhā learners at NPGHS had attained both the literacy and numeracy co-requisites.
- NPGHS pass rate for co-requisites for Year 11 European/Pākēhā learners by the end of 2025 was 9.7 percentage points higher than EQI, and 12.9 percentage points higher than National. This is the lowest difference when compared to EQI and National for any of the three groups highlighted in this report.