

WAITARA HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



Ministry Number:	170
Principal:	Daryl Warburton
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WAITARA HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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WAITARA 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.

Brent Abbott
Full Name of Presiding Member

Brent Abbott
Signature of Presiding Member

29 May 2025
Date:

Daryl Warburton
Full Name of Principal


Signature of Principal

29 May 2025
Date:

WAITARA HIGH SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	7,288,602	2,732,173	7,629,637
Locally Raised Funds	3	122,156	90,500	311,239
Interest Received		19,423	20,000	53,712
Gain on Sale of Property, Plant and Equipment		174	-	-
		<u>7,430,355</u>	<u>2,842,673</u>	<u>7,994,588</u>
Expenses				
Locally Raised Funds	3	145,367	145,950	334,383
Learning Resources	4	5,028,098	1,495,002	4,849,140
Administration	5	949,433	1,138,113	1,187,852
Interest Paid		3,005	2,400	4,655
Property	6	1,377,078	489,164	1,435,749
		<u>7,502,981</u>	<u>3,270,629</u>	<u>7,811,779</u>
Net Surplus / (Deficit) for the year		(72,626)	(427,956)	182,809
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(72,626)</u>	<u>(427,956)</u>	<u>182,809</u>

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

WAITARA HIGH SCHOOL

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

Notes	2025	2025	2024
	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January	1,703,463	1,435,156	1,435,162
Total comprehensive revenue and expense for the year	(72,626)	(427,955)	182,809
Contribution - Furniture and Equipment Grant	-	-	33,075
Contribution - Te Mana Tuhono	-	-	52,417
Equity at 31 December	1,630,837	1,007,201	1,703,463
Accumulated comprehensive revenue and expense	1,630,837	1,007,201	1,703,463
Equity at 31 December	1,630,837	1,007,201	1,703,463

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.



WAITARA HIGH SCHOOL
Statement of Financial Position
As at 31 December 2025

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	353,704	1,017,838	2,029,363
Accounts Receivable	8	373,658	78,000	415,285
GST Receivable		-	-	53,066
Prepayments		25,280	27,000	23,499
Inventories	9	15,954	12,709	10,460
Investments	10	200,000	-	200,000
Funds Due for Capital Works Projects	17	229,262	-	174,044
		1,197,858	1,135,547	2,905,717
Current Liabilities				
Accounts Payable	12	612,592	190,000	887,879
GST Payable		4,573	150,000	-
Revenue Received in Advance	13	43,949	530,000	51,351
Provision for Cyclical Maintenance	14	86,262	30,000	116,666
Finance Lease Liability	15	21,120	10,000	36,827
Funds Held for Capital Works Projects	17	3,866	1,160,000	1,069,840
		772,362	2,070,000	2,162,563
Working Capital Surplus/(Deficit)		425,496	(934,453)	743,154
Non-current Assets				
Property, Plant and Equipment	11	1,349,998	2,226,654	1,059,921
WIP Lunches Outdoor Area		13,287	-	4,537
		1,363,285	2,226,654	1,064,458
Non-current Liabilities				
Provision for Cyclical Maintenance	14	145,130	225,000	80,833
Finance Lease Liability	15	12,819	60,000	23,316
		157,949	285,000	104,149
Net Assets		1,630,837	1,007,201	1,703,463
Equity		1,630,837	1,007,201	1,703,463

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



WAITARA HIGH SCHOOL

Statement of Cash Flows

For the year ended 31 December 2025

	2025	2025	2024
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	2,911,811	2,732,173	3,750,669
Locally Raised Funds	71,062	942,124	319,516
Goods and Services Tax (net)	57,640	100,000	(85,783)
Payments to Employees	(1,269,448)	(1,798,574)	(1,499,051)
Payments to Suppliers	(1,416,966)	(1,706,723)	(1,815,264)
Interest Paid	(3,005)	(2,400)	(4,655)
Interest Received	21,102	21,500	53,205
Net cash from Operating Activities	372,196	288,100	718,637
Cash flows from Investing Activities			
Purchase of Property, Plant and Equipment (and Intangibles)	(549,904)	(1,529,554)	(180,935)
Purchase of Investments	-	-	(200,000)
Proceeds from Sale of Investments	-	200,000	-
Net cash to Investing Activities	(549,730)	(1,329,554)	(380,935)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	33,075
Finance Lease Payments	(28,601)	(60,000)	(26,538)
Funds Administered on Behalf of Third Parties	(1,469,524)	1,160,000	936,050
Net cash from Financing Activities	(1,498,125)	1,100,000	942,587
Net increase/(decrease) in cash and cash equivalents	(1,675,659)	58,546	1,280,289
Cash and cash equivalents at the beginning of the year	7 2,029,363	959,292	749,074
Cash and cash equivalents at the end of the year	7 353,704	1,017,838	2,029,363

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Waitara 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 reports 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The 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 expenditure 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.

Useful lives of property, plant and equipment

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



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

Cyclical maintenance provision

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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 schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10 - 75 Years
Furniture and equipment	10 - 15 Years
Information and communication technology	3 - 5 Years
Motor Vehicles	5 Years
Library resources	12.5% Diminishing value
Leased assets	Term of lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

l) Impairment of property, plant, and equipment and intangible assets

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 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 the surplus or deficit.

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

m) 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.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to 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.

o) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

p) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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 Revenue and Expense.

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

r) 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 Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) 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 schools 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.

t) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

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.

WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

2. Government Grants

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Government Grants - Ministry of Education	2,136,943	2,248,655	2,268,331
Teachers' Salaries Grants	3,637,110	-	3,351,031
Use of Land and Buildings Grants	913,390	-	1,003,712
Other Government Grants	101,447	(20,722)	82,125
Ka Ora, Ka Ako - Healthy School Lunches Programme	499,712	504,240	924,438
	<u>7,288,602</u>	<u>2,732,173</u>	<u>7,629,637</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue			
Donations & Bequests	700	-	654
Fees for Extra Curricular Activities	55,212	15,500	64,110
Trading	4,697	1,000	8,983
Fundraising and Community Grants	18,333	60,000	19,691
Other Revenue	43,214	14,000	35,265
Overseas Trip - Japan	-	-	182,536
	<u>122,156</u>	<u>90,500</u>	<u>311,239</u>
Expenses			
Extra Curricular Activities Costs	133,393	138,950	128,074
Trading	(633)	4,000	12,766
Fundraising & Community Grants Costs	5,118	-	8,624
Other Locally Raised Funds Expenditure	7,489	3,000	9,346
Overseas Trip - Japan	-	-	175,573
	<u>145,367</u>	<u>145,950</u>	<u>334,383</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(23,211)</u>	<u>(55,450)</u>	<u>(23,144)</u>

4. Learning Resources

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Curricular	272,801	304,928	245,021
Depreciation	262,653	233,000	213,770
Other Learning Resources	75,114	71,000	72,294
Employee Benefits - Salaries	4,408,064	870,574	4,296,009
Staff Development	9,466	15,500	22,046
	<u>5,028,098</u>	<u>1,495,002</u>	<u>4,849,140</u>



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

5. Administration

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Audit Fee	13,474	12,956	12,956
Board Fee and Expenses	2,778	9,100	13,078
Employee Benefits - Salaries	230,199	230,000	220,644
Insurance	18,817	15,000	13,805
Ka Ora, Ka Ako - Healthy School Lunches Programme	446,327	504,240	711,377
Other Administration Expenses	221,283	350,277	199,732
Service Providers, Contractors and Consultancy	16,555	16,540	16,260
	949,433	1,138,113	1,187,852

6. Property

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Cyclical Maintenance Provision	33,893	83,000	(11,545)
Employee Benefits - Salaries	108,290	102,000	101,278
Heat, Light and Water	77,336	75,000	66,123
Rates	14,578	14,000	12,722
Repairs and Maintenance	99,798	92,500	139,423
Use of Land and Buildings	913,390	-	1,003,712
Other Property expenses	129,793	122,664	124,036
	1,377,078	489,164	1,435,749

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 \$
Cash on Hand	-	400	-
Bank Current Account	233,832	163,000	283,741
Bank On Call Savings	48,295	607,438	1,685,117
Short-term Bank Deposits	-	247,000	-
Retentions Account	71,577	-	60,505
Cash and cash equivalents for Cash Flow Statement	353,704	1,017,838	2,029,363

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

Of the \$353,704 Cash and Cash Equivalents \$46,900 is subject to restrictions for the following reasons:

- \$43,034 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.
- \$3,866 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.



WAITARA HIGH SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

8. Accounts Receivable

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Receivables	338	65,000	89,305
Receivables from the Ministry of Education	5,767	10,000	5,767
Interest Receivable	3,271	3,000	4,950
Teacher Salaries Grant Receivable	364,282	-	315,257
	<u>373,658</u>	<u>78,000</u>	<u>415,279</u>
Receivables from Exchange Transactions	3,609	68,000	94,255
Receivables from Non-Exchange Transactions	370,049	10,000	321,024
	<u>373,658</u>	<u>78,000</u>	<u>415,279</u>

9. Inventories

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Farm	14,700	12,209	9,140
Uniforms	1,254	500	1,320
	<u>15,954</u>	<u>12,709</u>	<u>10,460</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	-	200,000
Total Investments	<u>200,000</u>	<u>-</u>	<u>-</u>



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

11. Property, Plant and Equipment

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	66,721	45,280	-	-	(6,461)	105,541
Building Improvements	358,776	37,588	-	-	(28,809)	367,556
Furniture and Equipment	329,855	137,757	-	-	(64,354)	403,258
ICT	101,484	82,076	-	-	(63,739)	119,821
Motor Vehicles	12,101	222,613	-	-	(43,408)	191,306
Lunches in Schools Equipment	116,371	12,348	-	-	(13,552)	115,167
Leased Assets	57,040	11,579	-	-	(36,868)	31,751
Library Resources	17,571	3,489	-	-	(5,462)	15,598
Work in Progress	-	13,287	-	-	-	13,287
Balance at 31 December 2025	1,059,919	566,017	-	-	(262,653)	1,363,285

The net carrying value of equipment held under a finance lease is \$31,751 (2024: \$57,040).

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

	2025	2025	2025	2024	2024	2024
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	166,371	(60,830)	105,541	121,091	(54,370)	66,721
Building Improvements	484,450	(116,894)	367,556	446,862	(88,086)	358,776
Furniture and Equipment	1,192,154	(788,897)	403,257	1,054,397	(724,544)	329,853
ICT	890,952	(771,129)	119,821	808,875	(707,391)	101,484
Motor Vehicles	241,600	(50,293)	191,307	18,987	(6,886)	12,101
Lunches in Schools Equipment	147,710	(32,542)	115,167	135,362	(18,991)	116,371
Leased Assets	130,492	(98,740)	31,751	118,912	(61,872)	57,040
Library Resources	127,299	(111,702)	15,598	123,810	(106,239)	17,571
Work in Progress	13,287	-	13,287	-	-	-
Balance at 31 December	3,394,315	(2,031,027)	1,363,285	2,828,296	(1,768,379)	1,059,917

12. Accounts Payable

	2025	2025	2024
	Actual	Budget	Actual
	\$	\$	\$
Creditors	144,089	150,000	459,314
Accruals	8,981	-	8,636
Employee Entitlements - Salaries	419,254	40,000	386,540
Employee Entitlements - Leave Accrual	40,268	-	33,389
	612,592	190,000	887,879
Payables for Exchange Transactions	612,592	190,000	887,879
	612,592	190,000	887,879

The carrying value of payables approximates their fair value.



WAITARA HIGH SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Grants in Advance - Ministry of Education	916	12,000	10,131
Other Revenue Received in Advance	43,034	518,000	41,220
	<u>43,949</u>	<u>530,000</u>	<u>51,351</u>

14. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget	Actual
	\$	\$	\$
	\$	\$	\$
Provision at the Start of the Year	197,499	197,499	259,000
Increase/(decrease) to the Provision During the Year	33,893	83,000	43,935
Use of the Provision During the Year	-	-	(49,956)
Other Adjustments	-	(25,499)	(55,480)
Provision at the End of the Year	<u>231,392</u>	<u>255,000</u>	<u>197,499</u>
Cyclical Maintenance - Current	86,262	30,000	116,666
Cyclical Maintenance - Non Current	145,130	225,000	80,833
	<u>231,392</u>	<u>255,000</u>	<u>197,499</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan prepared by the Ministry Engaged Consultant.

15. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget	Actual
	\$	\$	\$
	\$	\$	\$
No Later than One Year	22,915	10,000	39,608
Later than One Year	14,136	60,000	24,595
Future Finance Charges	(3,112)	-	(4,060)
	<u>33,939</u>	<u>70,000</u>	<u>60,143</u>
Represented By			
Finance Lease - Current	21,120	10,000	36,827
Finance Lease - Non Current	12,819	60,000	23,316
	<u>33,939</u>	<u>70,000</u>	<u>60,143</u>



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

16. Funds Held for Lunches in Schools

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Funds Held for Lunches in Schools- Current	-	-	-
	-	-	-

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

17. Funds Held for Capital Works Projects

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

2025	Project	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
P: Cladding & EQR Structural Strengthening	211951	918,867	258,777	(1,223,449)	-	(45,805)
Roofing Remediation	233534	(156,129)	61,477	(88,805)	-	(183,457)
J-Block LSPM	238726	(17,915)	33,782	(15,867)	-	-
Heating System Replacement	233535	150,973	76,867	(223,976)	-	3,865
Totals		895,796	430,902	(1,552,097)	-	(225,396)

Represented by:

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

3,866
(229,262)
(225,396)

2024	Project	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Central Courtyard Upgrade	211956	(61,529)	-	1,800	59,729	-
P: Cladding & EQR Structural Strengthening	211951	(131,831)	1,741,240	(690,543)	-	918,867
Roofing Remediation	233534	(53,101)	432,575	(535,603)	-	(156,129)
J-Block LSPM	238726	230,519	-	(248,434)	-	(17,915)
Theory Classroom	233536	(1,313)	-	-	1,313	-
Student Toilet Refurbishment	233537	(6,050)	-	-	6,050	-
F: FLS Alterations	233538	(1,395)	-	-	1,395	-
Heating System Replacement	233535	234,548	349,553	(433,128)	-	150,973
Totals		209,848	2,523,368	(1,905,908)	68,487	895,796

Represented by:

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

1,069,840
(174,044)
895,796



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

18. Related Party Transactions

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

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

A staff member occupied the School house during the 2025 year for \$375 per week. Daryl Warburton's (Principal) wife was employed in an administration role and his son was employed in a property role. Natale Haupapa, owner of E Hoa Clothing, supplied goods/services to the School during the year, with expenses totalling \$13,331. Daryl Warburton is a Trustee of North Taranaki Sport and Recreation Inc, to which the School paid \$2,015 for facility hire and annual carpark hire. Melissa Kay is a Trustee of the Taranaki Electrical Trust, from which the School received a grant of \$40,000. Melissa Kay is also a Trustee of WISE Charitable Trust, from which the School received a grant of \$3,750.

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,600	6,000
<i>Leadership Team</i>		
Remuneration	1,610,093	1,789,323
Full-time equivalent members	13.00	15.00
Total key management personnel remuneration	1,610,093	1,789,323
Total full-time equivalent personnel	13.00	15.00

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	1 - 2	2 - 3
Termination Benefits	-	-



WAITARA HIGH SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

20. Remuneration (cont.)

Other Employees

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

Remuneration \$000	2025 FTE's	2024 FTE's
100 - 110	7	7
110 - 120	12	10
120 - 130	3	3
130 - 140	1	0
	<u>23</u>	<u>20</u>

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

21. Contingencies

There are no contingent liabilities 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 of Education continues to review the School Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

22. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board has capital commitments of \$15,144 (2024: \$1,443,916) as a result of entering into the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Cladding & EQR Structural Strengthening	281,778
Heating System Replacement	51,407
Total	333,185

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts (31 December 2024: nil).

23. Financial Instruments

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

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	353,704	1,017,838	2,029,363
Receivables	373,658	78,000	415,279
Total Financial assets measured at amortised cost	927,362	1,095,838	2,644,642
Financial liabilities measured at amortised cost			
Payables	612,592	190,000	887,879
Finance Leases	33,939	70,000	60,143
Total Financial Liabilities Measured at Amortised Cost	646,531	260,000	948,022

24. Events After Balance Date

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

25. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Waitara High School (the School). The Auditor-General has appointed me, Talia Anderson-Town, 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 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.

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, Evaluation and Analysis of the School's Students' Progress and Achievements 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.

A handwritten signature in blue ink that reads 'Talia Anderson-Town'.

Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

WAITARA HIGH SCHOOL

Members of the Board

For the year ended 31 December 2025

Name	Position	How position on Board gained	Term expired/expires
Melissa Stevenson	Presiding Member	Re-elected Aug 22	Sep-25
Daryl Warburton	Principal	ex Officio	
Lavinia Makaea	Student Rep	Elected Sept 22	Sep-25
Julie Mischewski	Staff Rep	Re-elected Aug 22	Sep-25
Bradley Clark	Parent Rep	Selected Nov 22	Sep-25
Natale Haupapa	Parent Rep	Elected Jul 24	Sep-25
Brent Abbott	Presiding Member	Elected Jul 24	Sep-28
Kelly Moeahu	Parent Rep	Elected Jul 24	Sep-28
Ngahiti-Mae Wright	Parent Rep	Co-opted	Sep-25
Chantelle Cornwall	Secretary		Sep-25
Willo Foreman	Student Rep		Sep-25
Robert Wheatley	Parent Rep	Elected April 25	Sep-28
Marie Gill	Parent Rep	Elected May 25	Sep-28
Rowan Cambie	Parent Rep	Elected May 25	Sep-28
Barbara Burnard	Parent Rep	Elected Aug 25	Sep-28
Chase Foreman	Student Rep		Sep-26

WAITARA HIGH SCHOOL

Kiwisport / Statement of Compliance with Employment Policy

For the year ended 31 December 2025

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2025, the school received total Kiwisport funding of \$11,726 (2024: \$10,478).

The funding was spent on lunchtime and after school sporting activities, and competitions run through Taranaki Secondary Schools Sporting Association across multiple sports codes.

Statement of Compliance with Employment Policy

For the year ended 31 December 2025 the Waitara 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 practices.

- Is a good employer and complies with the conditions contained in the employment contract 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.

EVALUATION AND ANALYSIS OF THE SCHOOL'S STUDENTS' PROGRESS AND ACHIEVEMENT

Waitara High School | 2025 Review with 2024 Attendance Comparison

2025 Executive Summary: The school's "value-add" model is successfully bridging the 1.5-year arrival deficit in literacy and numeracy. Senior results at NCEA Level 3 (78%) and University Entrance (38%) now significantly exceed Equity Index benchmarks. Attendance shows a transformative trend in punctuality and a steady improvement in regular attendance categories compared to 2024.

1. NCEA Academic Performance Analysis (Enrolment Based)

Level	Avg '21-24	WHS '25	Nat. '25	EQI '25	Longitudinal Analysis & Principal Comments
L1 (Part) All	93.1%	91.9%	73.5%	53.8%	Maintained high longitudinal stability. A 38.1% lead over the EQI band demonstrates that intensive junior interventions are successfully neutralizing entry-level deficits by the conclusion of Year 11.
L1 (Part) Māori	90.9%	90.0%	63.3%	56.3%	Māori achievement tracks within 1.9% of the school average. Outperforming National Māori participation norms by 26.7% indicates that engagement strategies are resonating strongly with our Māori learners.
L2 (Enrol) All	79.4%	70.7%	73.6%	59.6%	As anticipated, results moderated following the 2024 peak of 92.5%. While L2 remains the most cohort-dependent level, achievement consistently tracks +11% above socioeconomic expectations (EQI).
L2 (Enrol) Māori	76.0%	75.0%	65.4%	59.0%	Standout Success: Māori students achieved 4.3% higher than the total school average. This reversal of national trends proves that Māori learners are thriving in the senior academic environment.
L3 (Enrol) All	58.3%	78.0%	71.5%	60.4%	Unprecedented growth of 19.7% over the historical 4-year baseline. This trajectory highlights a maturing senior academic culture and the impact of improved senior credit-tracking systems.
UE (Enrol) All	21.9%	38.0%	52.0%	21.6%	UE achievement has nearly doubled since the 2021-2024 period. This represents a tangible broadening of post-secondary aspirations and tertiary opportunities for Waitara graduates.

2. Attendance and Engagement Profile: 2024 vs 2025 Comparison

Period	2024 Regular (>90%)	2025 Regular (>90%)	2024 Chronic (<70%)	2025 Chronic (<70%)	2024 On-Time	2025 On-Time	Year-on-Year Impact Analysis
Term 1	42%	43%	16%	16%	55%	66%	Stable start with a significant 11% lift in punctuality. 2025 Regular attendance is the highest in 5 years.
Term 2	33%	36%	23%	21%	55%	59%	Year-on-year improvement of 3% in regular attendance and a 2% reduction in chronic absence during the peak illness cycle.
Term 3	31%	33%	26%	24%	55%	86%	Transformative 31% surge in punctuality compared to 2024. Chronic absence began a steady decline against 2024 levels.
Term 4	41%	38%*	25%	26%	48%	86%	Maintained high punctuality gains. *Term 4 2025 Regular attendance saw a slight dip vs 2024, but unexplained absences (35%) remain the primary target.

Punctuality Transformation: The most significant engagement success is the jump from a static 55% punctuality rate in 2024 to a sustained 86% by the second half of 2025. This 31% improvement directly supports "learning readiness" across all cohorts.

3. Academic Quality: Endorsements

NCEA Level	WHS Exc.	EQI Exc.	WHS Merit	EQI Merit	Evaluation of Quality Standards
Level 2	5.7%	7.1%	14.6%	11.5%	Success Marker: WHS Merit rates have now surpassed the EQI band average, indicating deeper engagement with curriculum complexity.
Level 3	7.7%	8.6%	11.5%	12.2%	Excellence outcomes tracking within 1% of equity benchmarks. Graduating students are producing work quality competitive with regional decile peers.

Strategic Strengths

- **Senior Achievement:** Record 78% L3 passes and 38% UE.
- **Engagement Shift:** 31% year-on-year increase in on-time habits.
- **Value-Add:** Bridging the 1.5-year arrival deficit successfully by Year 11.
- **Māori Equity:** Māori learners outperforming school averages at NCEA Level 2.

2026 Recommendations

1. **Pathways:** Build on L2 Māori success to target 40%+ UE transitions.
2. **Attendance:** Address T4 "Trivial" absences (35%) through home-school partnerships.
3. **Quality:** Transition safe students from "credit counting" to "endorsement coaching."

WAITARA HIGH SCHOOL - GOOD EMPLOYER STATEMENT

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

Reporting on the principles of being a Good Employer	
Have you met your obligations to provide good and safe working conditions?	<p>Yes. To meet our obligations, WHS takes a number of steps, including:</p> <ul style="list-style-type: none"> ● Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. ● Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. ● Providing appropriate personal protective equipment (PPE) when necessary. ● Maintaining equipment and machinery to ensure they are safe to use. ● Ensuring that the workplace is clean and well-maintained. ● Encouraging employees to report any hazards or safety concerns they encounter.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Our Equal Employment Opportunities policy can be found via our website. https://www.waitarajs.school.nz/policies/</p> <p>WHS's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>
How do you practice impartial selection of suitably qualified persons for appointment?	<p>Our Appointment procedure policy can be found via our website. https://www.waitarajs.school.nz/policies/</p> <p>Waitara High School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.</p> <p>Our appointment process meets the requirements of the Children's Act 2014.</p> <p>The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.</p> <p>We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.</p>

<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p>WHS has a high Māori student population. At all levels, we develop policies and programs that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p> <p>We have made significant progress towards having a proportion of Māori staff relative to the student population. As staff come and go though this can be a struggle because of a low number of applications related to isolation.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities. We operate a school day which aligns well with the hours of other child minding and education services.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritize self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offer flexible scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>

How are you recognising the employment requirements of persons with disabilities?	Each situation is unique. We currently have no persons employed with disabilities.
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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?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ The Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		✓
Does your EEO programme/policy set priorities and objectives?		✓