

Pukekohe High School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 103

Principal: Murray Saunders

School Address: 114 Harris St, Pukekohe

School Postal Address: PO Box 306, Pukekohe 2340

School Phone: 09 237 0117

School Email: exec@pukekohehigh.school.nz

Accountant / Service Provider:

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Simon Williams	Presiding Member	Elected	Sept-28
Lincoln Sharp	Parent Representative	Elected	Dec-26
Denise Procter	Parent Representative	Co-opted	Sept-28
Laiha Holliday	Parent Representative	Elected	Sept-28
Frans Van Dorsser	Parent Representative	Elected	Sept-28
Shawna Coleman	Parent Representative	Elected	Dec-26
Eleanor Reynolds	Staff Representative	Elected	Sept-28
Lachlan Hadley	Student Representative	Elected	Dec-26
Murray Saunders	Principal		

Pukekohe High School

Annual Financial Statements - For the year ended 31 December 2025

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Pukekohe 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.

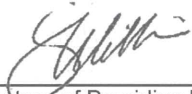
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Simon Williams

Full Name of Presiding Member



Signature of Presiding Member

02 June 2026

Date

Murray Saunders

Full Name of Principal



Signature of Principal

02 June 2026

Date

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

		2025	2025	2024
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	21,660,385	20,645,608	20,401,382
Locally Raised Funds	3	1,229,987	1,165,527	959,175
Interest		34,608	39,996	52,828
Gain on Sale/Disposal of Assets		22,678	3,000	-
Total Revenue		22,947,658	21,854,131	21,413,385
Expense				
Locally Raised Funds	3	475,351	454,028	452,740
Learning Resources	4	17,106,854	16,113,232	15,586,852
Administration	5	1,129,168	1,152,140	1,172,679
Interest		59,821	62,160	20,385
Property	6	4,245,060	4,066,528	3,924,535
Total Expense		23,016,254	21,848,088	21,157,191
Net Surplus / (Deficit) for the year		(68,596)	6,043	256,194
Total Comprehensive Revenue and Expense for the Year		(68,596)	6,043	256,194

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

Pukekohe High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		2,081,824	2,368,690	1,732,167
Total comprehensive revenue and expense for the year		(68,596)	6,043	256,194
Contribution - Furniture and Equipment Grant		5,646	-	93,463
Te Mana Tuhono Grant		165,252	-	-
Equity at 31 December		2,184,126	2,374,733	2,081,824
Accumulated comprehensive revenue and expense		2,184,126	2,374,733	2,081,824
Reserves		-	-	-
Equity at 31 December		2,184,126	2,374,733	2,081,824

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.

Pukekohe High School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	629,190	103,278	616,834
Accounts Receivable	8	1,137,765	132,735	1,095,616
GST Receivable		45,093	14,337	23,274
Prepayments		87,877	64,616	76,048
Inventories	9	32,247	3,797	32,247
Investments	10	-	885,240	324,000
Funds Receivable for Capital Works Projects	16	80,075	100,000	155,925
		2,012,247	1,304,003	2,323,944
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	12	1,544,833	612,678	1,572,537
Revenue Received in Advance	13	598,431	501,589	775,477
Provision for Cyclical Maintenance	14	3,882	96,221	66,865
Finance Lease Liability	15	317,450	366,686	194,103
Funds held for Capital Works Projects	16	381,721	127,215	197,669
		2,846,317	1,704,389	2,806,651
Working Capital Surplus/(Deficit)		(832,442)	(400,386)	(482,707)
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	11	3,477,343	3,048,824	3,038,436
		3,477,343	3,048,824	3,038,436
Non-current Liabilities				
Provision for Cyclical Maintenance	14	141,061	52,569	141,061
Finance Lease Liability	15	318,086	220,486	332,843
		459,147	273,055	473,904
Net Assets		2,184,126	2,375,383	2,081,824
Equity		2,184,126	2,374,733	2,081,824

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

Pukekohe High School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		6,176,322	5,806,613	5,881,126
Locally Raised Funds		523,204	611,919	410,707
International Students		494,178	636,960	901,436
Goods and Services Tax (net)		(21,406)	-	(13,234)
Payments to Employees		(4,347,943)	(4,018,227)	(4,044,445)
Payments to Suppliers		(2,566,866)	(2,509,780)	(2,328,681)
Interest Paid		(59,821)	(62,455)	(20,385)
Interest Received		34,626	39,996	52,828
Net cash from/(to) Operating Activities		232,294	505,026	839,352
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	404,000
Purchase of Property Plant & Equipment (and Intangibles)		(469,772)	(612,441)	(642,381)
Purchase of Investments		-	-	(324,000)
Proceeds from Sale of Investments		324,000	-	-
Net cash from/(to) Investing Activities		(145,772)	(612,441)	(562,381)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,625	-	93,463
Finance Lease Payments		(339,691)	(289,798)	(265,455)
Funds held for Capital Works Projects		259,900	(100,000)	(377,201)
Net cash from/(to) Financing Activities		(74,166)	(389,798)	(549,193)
Net increase/(decrease) in cash and cash equivalents		12,356	(497,213)	(272,222)
Cash and cash equivalents at the beginning of the year	7	616,834	317,400	889,056
Cash and cash equivalents at the end of the year	7	629,190	(179,813)	616,834

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.

Pukekohe High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Pukekohe 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. The provision relates mainly to the painting of 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 in note 14.

Useful lives of property, plant and equipment

The school reviews the useful lives of Property, Plant and Equipment at the end of each reporting date. The school believes that the estimated useful lives of property, plant and equipment is 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 in note 11.

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

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 of a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease such asset is not recognised. Finance lease liability disclosures are contained in note 15.

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.

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

o) Funds held for capital works

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

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

p) Provision for cyclical maintenance

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

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

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

q) Financial instruments

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

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

r) 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.

s) Budget figures

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

t) 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.

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	5,187,884	4,664,472	4,967,980
Teachers' Salaries Grants	12,171,181	11,839,000	11,608,755
Use of Land and Buildings Grants	3,149,886	3,000,000	2,912,000
Other Government Grants	1,151,434	1,142,136	912,647
	<u>21,660,385</u>	<u>20,645,608</u>	<u>20,401,382</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	135,568	156,000	64,288
Fees for Extra Curricular Activities	374,373	353,389	289,731
Fundraising and Community Grants	17,151	19,178	16,326
International Student Fees	702,895	636,960	588,830
	<u>1,229,987</u>	<u>1,165,527</u>	<u>959,175</u>
Expense			
Extra Curricular Activities Costs	87,903	115,838	100,610
Trading	3,384	8,940	14,796
International Student - Employee Benefits - Salaries	173,450	149,994	160,549
International Student - Other Expenses	210,614	179,256	176,785
	<u>475,351</u>	<u>454,028</u>	<u>452,740</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>754,636</u>	<u>711,499</u>	<u>506,435</u>

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

4. Learning Resources

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	982,044	903,960	685,399
Information and Communication Technology	278,799	258,048	248,413
Employee Benefits - Salaries	14,861,034	14,217,616	13,821,832
Staff Development	60,399	70,284	59,837
Depreciation	666,960	471,984	528,766
Other Learning Resources	257,618	191,340	242,605
	<u>17,106,854</u>	<u>16,113,232</u>	<u>15,586,852</u>

5. Administration

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	19,265	20,964	18,531
Board fees	4,690	4,320	4,120
Intervention Expenses	13,850	252	6,784
Communication	6,877	8,208	6,539
Consumables	(96,392)	(83,064)	(84,428)
Other Administration Expenses	165,474	156,939	134,020
Employee Benefits - Salaries	993,238	1,027,217	1,068,322
Insurance	18,515	14,736	16,529
Service Providers, Contractors and Consultancy	3,651	2,568	2,262
Ka Ora, Ka Ako - Healthy School Lunches Programme	-	-	-
	<u>1,129,168</u>	<u>1,152,140</u>	<u>1,172,679</u>

6. Property

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	10,882	8,004	8,321
Cyclical Maintenance	45,000	50,004	69,120
Heat, Light and Water	219,297	230,124	192,813
Grounds	74,710	50,748	43,762
Repairs and Maintenance	133,270	148,548	146,471
Use of Land and Buildings	3,149,886	3,000,000	2,912,000
Employee Benefits - Salaries	511,549	474,760	451,907
Other Property Expenses	100,466	104,340	100,141
	<u>4,245,060</u>	<u>4,066,528</u>	<u>3,924,535</u>

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

6. Property (cont.)

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

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	629,190	103,278	616,834
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	629,190	103,278	616,834

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

Of the \$629,190 Cash and Cash Equivalents, \$381,721 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the School's 5 Year Agreement funding for upgrades to the School's buildings and include retentions on the projects if applicable. The funds are required to be spent in 2026 on Crown owned school buildings

Of the \$629,190 Cash and Cash Equivalents, \$598,431 of Revenue in Advance is held by the School as disclosed in note 13

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	70,051	132,735	30,070
Teacher Salaries Grant Receivable	1,067,714	-	1,065,546
	1,137,765	132,735	1,095,616
Receivables from Exchange Transactions	70,051	132,735	30,070
Receivables from Non-Exchange Transactions	1,067,714	-	1,065,546
	1,137,765	132,735	1,095,616

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	-	-	-
School Uniforms	32,247	3,797	32,247
Canteen	-	-	-
	32,247	3,797	32,247

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	-	885,240	324,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	-	885,240	324,000

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	-				-	-
Buildings	125,684				(2,197)	123,487
Building Improvements	997,128	149,661			(16,719)	1,130,070
Furniture and Equipment	857,973	225,338			(156,153)	927,158
Information and Communication Technology	388,135	273,712			(198,918)	462,929
Motor Vehicles	19,365		(4,110)		(11,426)	3,829
Textbooks	1,080	1,427			(936)	1,571
Leased Assets	548,061	448,281			(266,994)	729,348
Library Resources	101,010	11,558			(13,617)	98,951
	3,038,436	1,109,977	(4,110)	-	(666,960)	3,477,343

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.

Pukekohe High School
Notes to the Financial Statements (cont.)
For the year ended 31 December 2025

11. Property, Plant and Equipment (cont.)

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	175,759	(52,270)	123,489	175,760	(50,076)	125,684
Building Improvements	1,395,788	(265,718)	1,130,070	1,246,127	(248,999)	997,128
Hostel	-	-	-	-	-	-
Furniture and Equipment	2,005,466	(1,078,308)	927,158	1,780,128	(922,155)	857,973
Information and Communication Technology	2,124,684	(1,661,755)	462,929	1,850,972	(1,462,837)	388,135
Motor Vehicles	62,693	(58,865)	3,828	111,998	(92,633)	19,365
Textbooks	150,386	(148,815)	1,571	148,959	(147,879)	1,080
Leased Assets	1,371,322	(641,975)	729,347	923,042	(374,981)	548,061
Library Resources	279,333	(180,382)	98,951	267,775	(166,765)	101,010
	7,565,431	(4,088,088)	3,477,343	6,504,761	(3,466,325)	3,038,436

12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	197,701	224,329	83,254
Accruals	-	-	-
Banking Staffing Overuse	-	345,354	165,394
Employee Entitlements - Salaries	1,274,311	42,995	72,821
Employee Entitlements - Leave Accrual	72,821	-	1,251,068
	1,544,833	612,678	1,572,537
Payables for Exchange Transactions	1,544,833	612,678	1,572,537
	1,544,833	612,678	1,572,537

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	38,551
International Student Fees in Advance	480,809	489,974	692,440
Hostel Fees in Advance	-	-	-
Other revenue in Advance	117,622	11,615	44,486
	598,431	501,589	775,477

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

14. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	207,926	-	172,667
Increase/(decrease) to the Provision During the Year	45,000	50,004	69,120
Use of the Provision During the Year	(107,983)	-	(33,871)
Provision at the End of the Year	<u>144,943</u>	<u>50,004</u>	<u>207,926</u>
Cyclical Maintenance - Current	3,882	96,221	66,865
Cyclical Maintenance - Non current	141,061	52,569	141,061
	<u>144,943</u>	<u>148,790</u>	<u>207,926</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan

15. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	317,450	366,686	194,103
Later than One Year and No Later Than 5 Years	318,086	220,480	332,843
	<u>635,536</u>	<u>587,166</u>	<u>526,946</u>
Represented by			
Finance lease liability - Current	317,450	366,686	194,103
Finance lease liability - Non current	318,086	220,486	332,843
	<u>635,536</u>	<u>587,172</u>	<u>526,946</u>

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
SIP Landscaping Project	(793)	-	-	-	(793)
School Rebuild	(4,330)	-	-	(100)	(4,430)
10YPP Roof Project	197,669	250,000	(371,663)	-	76,006
Electrical Upgrade	-	-	(10,686)	23,794	13,108
Learning Support Centre	(16,328)	17,672	-	(1,344)	-
Massey Toilet block	(52,959)	-	(17,107)	6,440	(63,626)
Fencing Project	(42,505)	42,505	(711)	-	(711)
Boiler Room Asbestos Removal	(39,210)	-	-	28,695	(10,515)
Carpet, Autex, Hessian replacement	-	292,607	-	-	292,607
					-
Totals	41,744	602,784	(400,167)	57,284	301,645

Represented by:

Funds Held on Behalf of the Ministry of Education	381,721
Funds Receivable from the Ministry of Education	(80,075)
	<u>301,644</u>

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
SIP Landscaping project	(793)	-	-	-	(793)
School Rebuild	(14,782)	96,181	85,829	-	(4,330)
10YPP Roof Project	312,220	-	114,551	-	197,669
Electrical Upgrade	-	307,544	169,172	-	-
Learning Support Centre	216,000	-	232,328	-	(16,328)
Massey Toilet Block	(40,418)	478,377	490,918	-	(52,959)
Fencing Project	74,392	-	116,597	-	(42,505)
Boiler Room Asbestos Removal	-	-	39,210	-	(39,210)
Totals	408,247	882,102	1,248,605	-	41,744

Represented by:

Funds Held on Behalf of the Ministry of Education	197,669
Funds Receivable from the Ministry of Education	(155,925)
	<u>41,744</u>

17. 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.

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,690	4,120
<i>Leadership Team</i>		
Remuneration	1,071,430	983,398
Full-time equivalent members	7	6.59
Total key management personnel remuneration	1,076,120	987,518

There are 9 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has a Finance committee (3 members) which meets monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	30-40
Benefits and Other Emoluments	6	-
Termination Benefits	-	-

Principal 2

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	-	100-110
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 3

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	-	110-120
Benefits and Other Emoluments	-	3
Termination Benefits	-	-

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

18. Remuneration (cont.)

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
130-140	1	1
120-130	10	6
110-120	18	24
110-100	40	21
	<u>69</u>	<u>52</u>

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

19. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	-	\$5,000
Number of People	-	1

20. 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.

Pukekohe High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2025

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:nil)

(b) Operating Commitments

As at 31 December 2025, the Borad had no operating commitments

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	629,190	103,278	616,834
Receivables	1,137,765	132,735	1,095,616
Investments - Term Deposits	-	885,240	324,000
Total financial assets measured at amortised cost	<u>1,766,955</u>	<u>1,121,253</u>	<u>2,036,450</u>

Financial liabilities measured at amortised cost

Payables	1,544,833	612,678	1,572,537
Finance Leases	635,536	587,172	526,946
Total financial liabilities measured at amortised cost	<u>2,180,369</u>	<u>1,199,850</u>	<u>2,099,483</u>

23. Events After Balance date

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Pukekohe High School (the School). The Auditor-General has appointed me, Matt Laing, using the staff and resources of Deloitte 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
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 02 June 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.

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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.

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- 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

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

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.



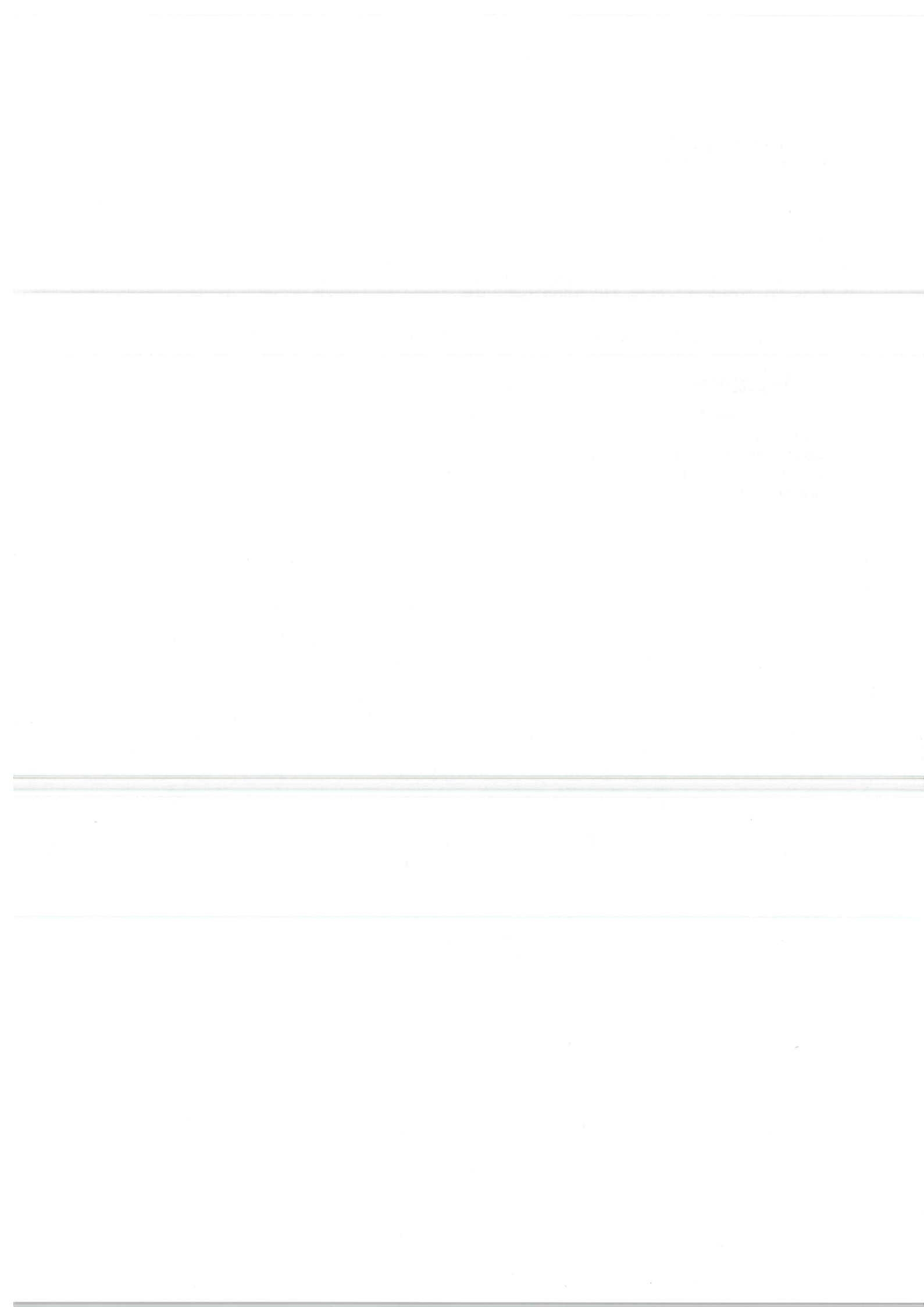
Independence

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 black ink that reads "M. Laing". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Matt Laing
Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand





INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Pukekohe High School (the School). The Auditor-General has appointed me, Matt Laing, using the staff and resources of Deloitte 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
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 02 June 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.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organisation"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

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CONFIDENTIAL



Responsibilities of the Board for the financial statements

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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.

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- 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.

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Other information

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

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 black ink that reads "M. Laing". The signature is written in a cursive style and is enclosed within a hand-drawn oval.

Matt Laing
Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand

Deloitte.



Pukekohe High School

Report to the Board

for the year ended 31 December 2025

2 June 2026

Presiding Member
Pukekohe High School
14 Harris Street
Pukekohe 2120

Dear Board,

Report to the Board of Pukekohe High School for the year ended 31 December 2025

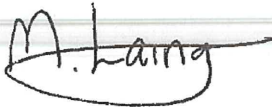
In accordance with our normal practice, we include in the attached report all matters arising from our audit of the financial statements of Pukekohe High School ("the School") for the year ended 31 December 2025 which we consider appropriate for the attention of the Board. These matters have been discussed with management of the School and their comments have been included, where appropriate.

This report is intended for the Board only and should not be distributed further.

We would like to take this opportunity to extend our appreciation to management and staff for their assistance and cooperation during the course of our audit.

If you would like to discuss any matters raised in this report please do not hesitate to contact us.

Yours faithfully,



Matt Laing
Partner
for Deloitte Limited
On behalf of the Office of the Auditor General

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1. Purpose of report and responsibility statement

This report has been prepared for the Board and is part of our ongoing discussions as auditor in accordance with our engagement letter dated 6 November 2024 and as required by the Office of the Auditor-General's requirements, which include the Auditor-General's auditing standards and New Zealand auditing standards.

This report is intended for the Board and should not be distributed further. We do not accept any responsibility for reliance that a third party might place on this report should they obtain a copy without our consent.

This report includes only those matters that have come to our attention as a result of performing our audit procedures and which we believe are appropriate to communicate to the Board. The ultimate responsibility for the preparation of the financial statements rests with the Board.

We are responsible for conducting an audit of Pukekohe High School ("the School") for the year ended 31 December 2025 in accordance with New Zealand auditing issued by the New Zealand Auditing and Assurance Standards Board and the Auditor-General's auditing standards. Our audit is performed pursuant to the requirements of the Public Audit Act 2001 and the Financial Reporting Act 2013, with the objective of forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Board. The audit of the financial statements does not relieve management or the Board of their responsibilities.

Our audit is not designed to provide assurance as to the overall effectiveness of the School's controls but we will provide you with any recommendations on controls that we might have identified during the course of our audit work.

2. Our audit report

We have not identified any unadjusted differences or omitted financial statement disclosures that could either individually or in aggregate have a significant effect on the financial statements.

Based on the current status of our audit work, we envisage issuing an unmodified audit report.

3. Areas of focus and audit findings

Our audit procedures were focused on those areas of the School's activities that are considered to represent the significant risk areas identified during the risk assessment process undertaken during the planning stage of our engagement.

The following table summarises the significant risks and other areas that we have focussed on during our audit.

Area of focus	Our response
<p>Fraud</p> <p>ISA (NZ) 240 <i>The auditor's responsibility to consider fraud in an audit of financial statements</i> requires us to presume there are risks of fraud in revenue recognition and in management's override of controls therefore this is a focus area for the audit.</p> <p>Management's override of controls is identified as a fraud risk because it represents those controls in which manipulation of the financial results could occur.</p> <p>The primary responsibility for the prevention and detection of fraud rests with the Board.</p>	<p>We gained an understanding of how the Board exercise oversight of management's processes for identifying and responding to the risks of fraud and the internal control that management has established to mitigate these risks.</p> <p>This involved:</p> <ul style="list-style-type: none"> • Inquiries with management, the Board and others within the school, as appropriate, regarding their knowledge of any actual, suspected or alleged fraud affecting the school; and • Reviewing processes around journal entries, estimates and judgements and significant unusual business transactions. <p>We completed a detailed assessment of the different revenue streams in the school, with consideration to fraud risk factors, and rebutted the presumed risk of fraud for revenue recognition.</p> <p>We did not identify any matters to report to the Board.</p> <p>We would also like to remind the Board that there is increasing risk of cyber-fraud and fraud through the misappropriation of funds. We have included in Appendix A observations from the Office of the Auditor-General ("OAG") on governing cyber security risks. Additionally, the Ministry of Education has provided guidance regarding cyber-safety and new funding streams which we encourage the School to consider.</p>
<p>Cyclical maintenance</p> <p>The provision for cyclical maintenance is a significant accounting estimate in school financial statements.</p> <p>An annual review of the provision for cyclical maintenance should be undertaken to ensure the provision is reasonable and reliable.</p>	<p>The Ministry of Education has appointed property consultants (Ministry Engaged Consultants (MEC's)) to work directly with schools to develop strategic property plans including the 10-year property plan outlining how funding will be spent and how the school estimate future costs for cyclical maintenance. As part of the cyclical maintenance testing, we have:</p> <ul style="list-style-type: none"> • Obtained the 10-year property plan including the cyclical maintenance provision. Considered whether the provision has been appropriately reviewed annually by the Board and that active consideration has been made to whether the costs are still a reasonable estimate; • Assessed whether the provision is consistent with our understanding of the school and if there are any changes at the school that could impact the plan and provision; and • Agreed the inputs into the provision calculation to ensure this has been recorded appropriately. <p>No issues have been identified in this area.</p>

Area of focus	Our response
<p>Office of the Auditor-General (“OAG”) audit brief matters</p> <p>Being a public sector entity, we are required to perform specific work on behalf of the Auditor-General around areas such as sensitive expenditure and legislative compliance.</p>	<p>In performing the audit we have:</p> <ul style="list-style-type: none"> • Ensured that policies are current and were appropriately authorised; • Reviewed sensitive expenditure such as travel, entertainment and credit cards against supporting tax invoices, other documentation and relevant policies and approval guidelines; • Reviewed Board and Principal remuneration against guidance and confirmations; and • Assessed compliance with selected, specific legislation. <p>We would like to draw the attention of the Board to the recently updated guidance on sensitive expenditure included in Appendix A.</p> <p>No issues have been identified in this area.</p>

4. Assessment of internal controls

Our audit approach requires us to obtain an understanding of an entity’s internal controls, sufficient to identify and assess the risks of material misstatement of the financial statements whether due to fraud or error.

We remind you that our audit is not designed to express an opinion on the effectiveness of the controls operating within the School, although we have reported to management any recommendations on controls that we identified during the course of our audit work. The matters being communicated are limited to those deficiencies that we have identified during the audit and that we have concluded are of sufficient importance to merit being reported. Any of our recommendations for improvement should be assessed by you for their full commercial implications before they are implemented.

We have not identified any significant deficiencies in internal controls which would impact upon our ability to provide our opinion. However, we did note a control observation, which is detailed below.

Observations and recommendations in the current period

Observation	Recommendation	Management’s Response
<p>Reconciliations to the School Annual Accrual report (SAAR)</p> <p>During our testing of payroll expense and teacher salary grant income for the period, we noted that the amounts recorded within the general ledger were not reconciled to the SAAR report.</p>	<p>We recommend implementing a reconciliation process to reconcile the teacher salary grant and total payroll expenditure recorded, to the SAAR report, in order to identify and resolve any discrepancies in a timely manner.</p>	<p>We will reconcile every two months to ensure the GL matches the SAAR at year-end.</p>

4.1 Segregation of duties

As is the case for most Schools, the number of people involved in the administration and accounting functions is very limited, meaning that there is an increased inherent risk that errors and omissions may occur and go undetected.

The number of people involved in the School's administration and accounting functions also imposes limitations on the controls and processes Schools have in place to monitor and approve changes made to information technology ("IT") systems responsible for processing transactions. These systems include but are not limited to the Edpay system, creditor processes and bank payment systems. The absence of controls to monitor and approve changes within these systems increases the risk of assets being misappropriated.

It is important that you are aware of these risks as it is your responsibility to ensure the School's internal controls operate effectively and that the resultant financial statements are accurate. You should ensure that sufficient financial oversight is exercised by the Board or a delegated nominee on a regular basis to reduce the likelihood of error or omission to a level that the Board is comfortable with.

This oversight should include consideration of payment approval and bank authorisation monitoring. As a simple example, we encourage all Boards to specifically review the electronic banking system authorities and levels as part of their consideration of the delegated authority considerations. Our experience is that the frauds being perpetrated arise in areas such as from changes to bank account details after invoice approval. The historical lack of oversight in this area should be specifically considered by the Board as part of its regular financial monitoring.

5. Summary of unadjusted differences

We have not identified any uncorrected misstatements that management believe could, either individually or in aggregate, have a material effect on the financial statements for the year ended 31 December 2025.

6. Summary of omitted disclosures assessed

We have not identified any disclosure deficiencies that have not been adjusted in the financial statements for the year ended 31 December 2025.

7. Other communications

The following matters relevant to our audit of the School for the year ended 31 December 2025 are communicated in accordance with the requirements of New Zealand auditing standards.

Matter to be communicated	Response
Written representations	A copy of the representation letter to be signed on behalf of the Board has been circulated separately.
Accounting policies and financial reporting	There were no changes in accounting policies during the year ended 31 December 2025. We have not become aware of any significant qualitative aspects of the school's accounting practices, including judgements about accounting policies, accounting estimates and financial statement disclosures that need to be communicated to the Board, other than those already communicated in this report.
Related parties	No significant related party matters other than those reflected in the financial statements came to our attention that, in our professional judgement, need to be communicated to the Board.

Appendix A

Governing cyber security risks - Observations from the OAG

Robust cyber security allows public organisations to provide services safely and reliably. It helps maintain trust in how the government handles and protects information. Governors need to spend enough time and engage the right expertise to properly understand cyber security risks and make sure their organisation is prepared to respond. In April 2025, the OAG published a guide to help governors support their organisations to reduce the gap between the amount of cyber security risk they are comfortable with and the amount of risk they currently face.

The report, which covers the following topics are accessible here: [Mind the gap: Governing cyber security risks](#)

- Good cyber governance;
- Understanding risk;
- Cyber security starts at the top; and
- Cyber security is never finished.

The guide also includes a list of resources to utilise, as well as a checklist for governors to inform their cyber security work.

Effectiveness, efficiency, waste and probity

Good practice involves the establishment of policies and controls to ensure that relevant focus areas have been made transparent and are appropriate in all aspects. This includes that expenses have a justifiable business purpose; preserve impartiality; have been made with integrity; are moderate and conservative; have regard to the circumstances; have been made transparently; and are appropriate in all respects including being made with proper authority. A copy of these guides, including recently updated guidance on sensitive expenditure, are accessible here: [Good practice guides — Office of the Auditor-General New Zealand](#)



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School Name:	Pukekohe High School	School Number:	103
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Strategic Aim	<i>Whiria te tangata, whiria te angitū</i> : Weave the people, create success
Annual Aims:	<ol style="list-style-type: none"> 1. To continue to develop an engaging curriculum and effective teacher practice 2. To develop student self-awareness and a future-focused mind-set 3. To engender student and community pride through buy-in to our school values 4. To establish partnerships with key community groups to benefit our students
Targets in relation to annual aim:	<ol style="list-style-type: none"> 1. <ul style="list-style-type: none"> • Confirmation of the curriculum design principles and sharing of these with staff • Examination of options and the adoption of a model for a refreshed curriculum structure • An increase in NCEA Level1 achievement (target of 70% overall Level 1 achievement) • Analysis of classroom observation data to show levels of teacher proficiency along the continuum of practice 2. <ul style="list-style-type: none"> • Increase in the number of Year 10 students attempting and succeeding in the literacy and numeracy co-requisites. Target of 50% of Year 10 cohort sitting the co-requisites in 2025. • Improvement in student attendance figures: <p>Regular attendance: Term 1 = 65%, Term 2 = 55%, Term 3 = 50%, Term 4 = 50%</p> <p>Chronic attendance: Term 1 = 5%, Term 2 = 10%, Term 3 = 15%, Term 4 = 17%</p> 3. <ul style="list-style-type: none"> • Increase in PLD/staff sessions connected to values and BR4L • An increase in the number of participants in various events (e.g. Polyfest, language week, performances, etc.

4.

- Regular engagement between school learning areas and the Ngaati Tamaoho education department
- Alumni/community support of the Alumni events
- More community personal involved in curriculum and extra-curricular programmes and events throughout the school

Baseline Data:

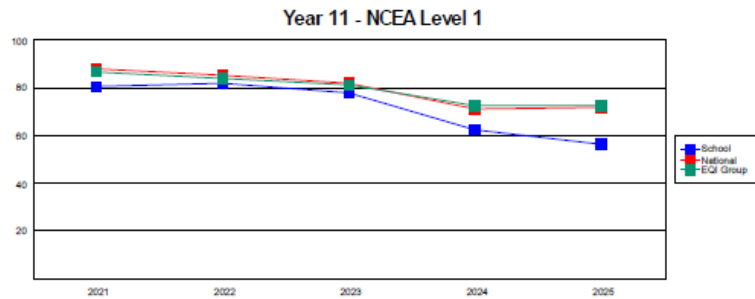
See following pages NZQA Principal's reports for 2025 NCEA results

Achievement in NCEA and UE: Pukekohe High School

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PR1 - Participation Based Cumulative Overall Results

Academic Year	Pukekohe High School			National			Moderate Socioeconomic Barriers (School Equity Index Group)		
	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participate	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participate	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated
2021	80.6	279	346	87.9	43,071	49,003	87.1	23,013	26,422
2022	81.8	270	330	85.3	42,337	49,609	84.2	22,693	26,937
2023	78.3	282	360	81.9	42,371	51,733	81.3	22,937	28,221
2024	62.8	268	427	71.5	32,218	45,069	72.7	19,825	27,256
2025	56.6	228	403	72.1	33,021	45,814	72.8	20,153	27,676



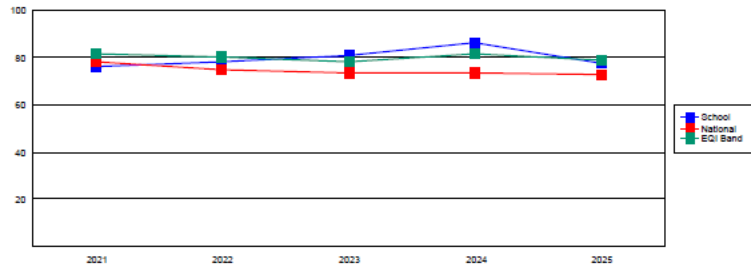
Achievement in NCEA and UE: Pukekohe High School

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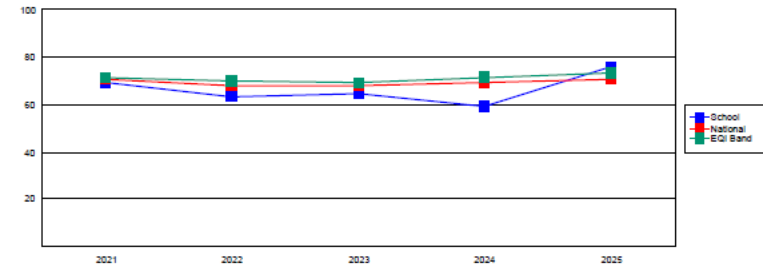
PR2 - Enrolment Based Cumulative Overall Results

Academic Year	Pukekohe High School						National			Average Socioeconomic Barriers (School Equity Index Band)		
	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	272 / 357	76.2	183 / 265	69.1	126 / 265	47.5	77.9	70.5	51.9	81.7	71.4	49.4
2022	261 / 333	78.4	146 / 231	63.2	98 / 231	42.4	74.9	68.2	50.3	80.4	70.0	49.2
2023	265 / 329	80.5	154 / 239	64.4	98 / 239	41.0	73.2	67.7	49.7	78.5	69.1	46.7
2024	295 / 341	86.5	159 / 268	59.3	105 / 268	39.2	73.6	69.4	50.6	81.4	71.7	50.0
2025	324 / 419	77.3	200 / 263	76.0	116 / 263	44.1	72.7	70.4	49.9	78.7	73.4	49.1

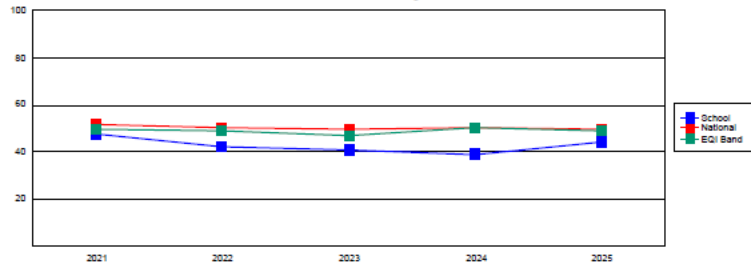
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



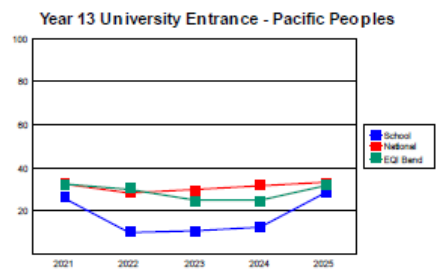
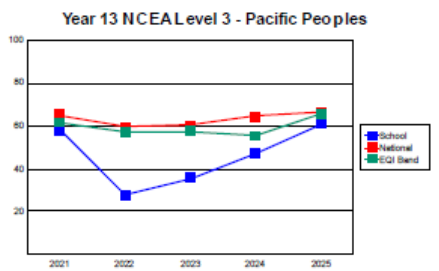
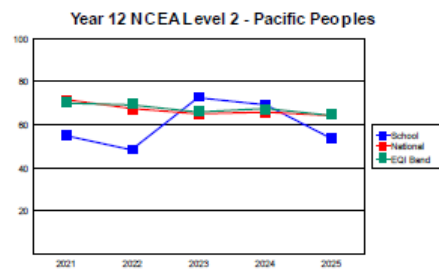
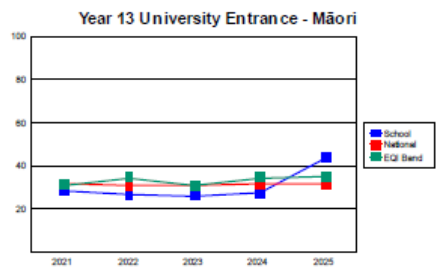
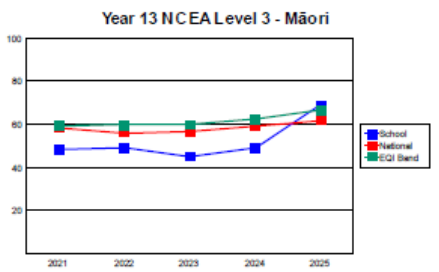
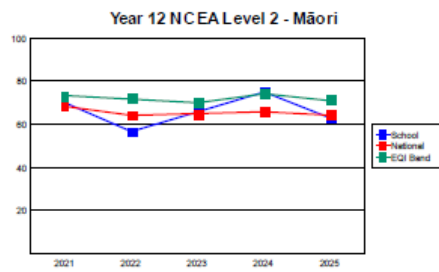
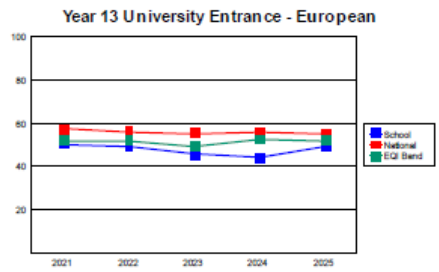
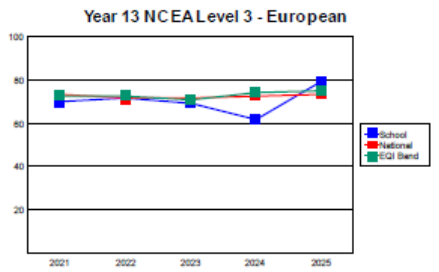
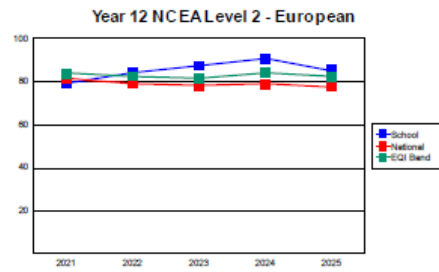
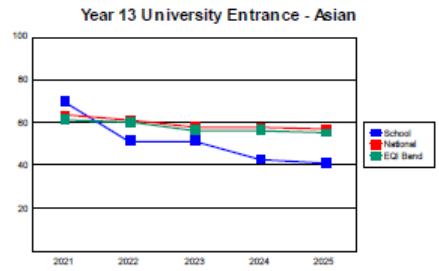
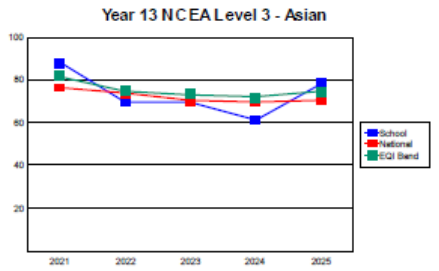
Achievement in NCEA and UE: Pukekohe High School

Generated 9-Jan-2026

PR2 - Enrolment Based Cumulative Results by Ethnicity

Academic Year	Pukekohe High School						National			Average Socioeconomic Barriers (School Equity Index Band)		
	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2021	37 / 41	90.2	29 / 33	87.9	23 / 33	69.7	81.1	76.2	63.4	87.7	81.5	61.5
2022	32 / 38	84.2	23 / 33	69.7	17 / 33	51.5	76.0	73.6	61.3	86.2	74.8	60.1
2023	32 / 43	74.4	23 / 33	69.7	17 / 33	51.5	70.7	70.1	58.1	77.5	73.2	56.4
2024	40 / 46	87.0	30 / 49	61.2	21 / 49	42.9	70.1	69.6	57.9	79.5	71.8	56.5
2025	59 / 80	73.8	36 / 46	78.3	19 / 46	41.3	71.6	70.5	57.0	77.1	74.4	55.4
European												
2021	197 / 249	79.1	128 / 183	69.9	92 / 183	50.3	81.2	73.2	57.2	83.6	72.9	52.0
2022	195 / 231	84.4	112 / 157	71.3	78 / 157	49.7	79.4	71.6	56.0	82.4	72.8	52.2
2023	200 / 229	87.3	111 / 160	69.4	73 / 160	45.6	78.0	71.4	55.5	81.4	71.1	49.5
2024	226 / 250	90.4	110 / 177	62.1	78 / 177	44.1	78.6	72.8	55.6	84.2	74.3	52.6
2025	242 / 285	84.9	149 / 188	79.3	93 / 188	49.5	77.6	73.5	54.8	82.0	75.4	51.9
Māori												
2021	53 / 76	69.7	25 / 52	48.1	15 / 52	28.8	68.3	58.5	31.7	73.1	59.1	31.3
2022	36 / 64	56.3	20 / 41	48.8	11 / 41	26.8	64.1	55.7	30.9	71.9	59.7	34.6
2023	43 / 65	66.2	22 / 49	44.9	13 / 49	26.5	64.6	56.3	31.2	69.7	59.9	30.9
2024	53 / 71	74.6	23 / 47	48.9	13 / 47	27.7	65.4	59.0	31.9	74.0	62.0	34.8
2025	60 / 96	62.5	33 / 48	68.8	21 / 48	43.8	64.2	61.5	31.9	70.9	66.5	35.3
Middle Eastern/Latin American/African												
2021	5 / 5	100.0	6 / 7	85.7	5 / 7	71.4	78.0	70.3	56.0	83.0	72.3	56.9
2022	3 / 3	100.0	0 / 2		0 / 2		73.3	67.4	51.4	78.5	62.9	41.7
2023	6 / 6	100.0	1 / 3	33.3	1 / 3	33.3	69.4	66.9	51.4	76.6	68.1	47.8
2024	6 / 7	85.7	5 / 5	100.0	5 / 5	100.0	69.5	67.6	52.9	71.7	70.2	52.4
2025	8 / 8	100.0	6 / 7	85.7	3 / 7	42.9	68.3	67.4	49.6	70.1	61.5	34.6
Other Ethnicity												
2021	1 / 1	100.0	1 / 1	100.0	0 / 1		78.5	72.9	55.1	84.6	75.5	59.2
2022	1 / 1	100.0	1 / 1	100.0	1 / 1	100.0	77.0	66.3	53.4	88.5	69.0	53.5
2023	3 / 4	75.0	1 / 1	100.0	0 / 1		73.9	65.5	48.7	76.0	76.9	53.8
2024	7 / 7	100.0	3 / 5	60.0	1 / 5	20.0	74.4	72.3	56.7	86.9	78.1	60.0
2025	4 / 5	80.0	5 / 7	71.4	2 / 7	28.6	74.6	71.0	53.9	82.7	74.3	43.8
Pacific Peoples												
2021	21 / 38	55.3	22 / 38	57.9	10 / 38	26.3	71.5	64.9	33.0	70.5	61.4	32.4
2022	16 / 33	48.5	8 / 29	27.6	3 / 29	10.3	67.3	59.4	28.7	69.7	57.1	30.4
2023	32 / 44	72.7	10 / 28	35.7	3 / 28	10.7	65.0	60.4	29.8	66.4	57.4	25.0
2024	27 / 39	69.2	18 / 38	47.4	5 / 38	13.2	65.8	64.6	32.2	67.5	55.5	25.1
2025	30 / 56	53.6	17 / 28	60.7	8 / 28	28.6	64.5	66.3	33.4	64.6	65.1	32.3

PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Pukekohe High School



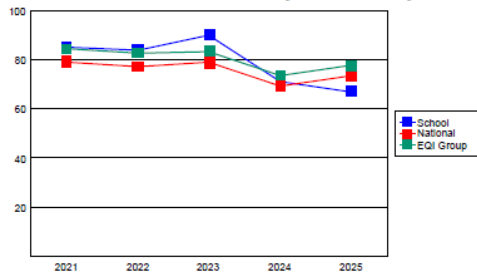
Level 1 Literacy and Numeracy: Pukekohe High School

Generated 9-Jan-2026

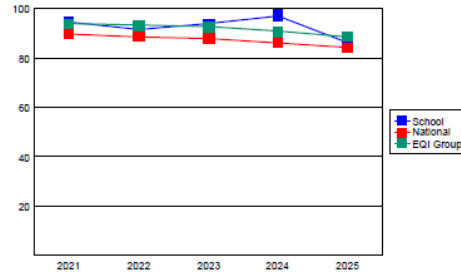
PR 3 - Cumulative Results by Percentage

		Pukekohe High School			National			Moderate Socioeconomic Barriers (School Equity Index Group)		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2021	Literacy & Numeracy	84.9	94.7	98.1	79.2	90.1	92.9	84.5	94.1	96.7
2022	Literacy & Numeracy	84.2	91.9	98.3	77.2	88.7	92.5	82.6	93.3	96.6
2023	Literacy & Numeracy	90.2	93.9	96.2	78.8	88.4	92.0	83.5	92.7	96.1
2024	Literacy & Numeracy	71.1	97.4	94.8	69.6	86.4	90.8	73.7	90.9	94.9
2025	Literacy & Numeracy	67.2	86.4	99.2	73.4	84.5	90.6	77.6	88.7	94.7

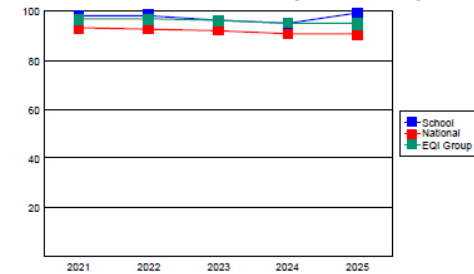
Year 11 Level 1 Literacy & Numeracy



Year 12 Level 1 Literacy & Numeracy



Year 13 Level 1 Literacy & Numeracy



Pre-2024, Literacy & Numeracy indicates where students met both the Literacy and Numeracy components of NCEA. From 2024, Literacy and Numeracy indicates where students have met the NCEA Co-Requisite

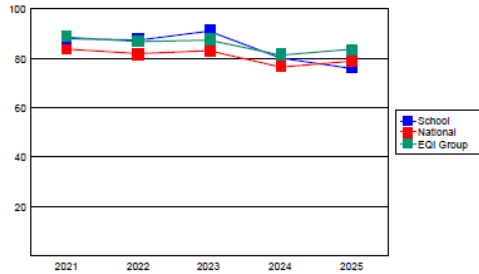
Level 1 Literacy and Numeracy: Pukekohe High School

Generated 9-Jan-2026

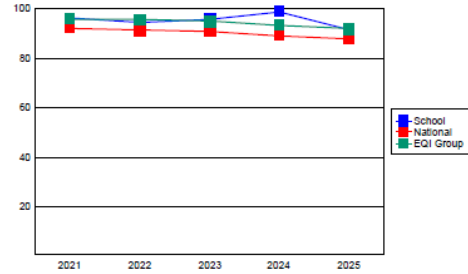
PR 3 - Cumulative Results by Percentage

		Pukekohe High School			National			Moderate Socioeconomic Barriers (School Equity Index Group)		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2021	Literacy	87.9	96.1	99.2	83.6	92.2	94.2	88.6	95.9	97.5
2022	Literacy	87.4	94.6	98.7	81.6	91.2	93.9	86.9	95.3	97.4
2023	Literacy	91.2	95.7	97.9	82.8	90.8	93.5	87.5	94.8	97.1
2024	Literacy	79.7	98.8	95.5	76.6	89.1	92.2	81.5	93.4	95.9
2025	Literacy	75.8	91.4	99.6	78.8	87.7	92.1	83.4	91.8	95.7
2021	Numeracy	90.1	97.5	98.1	82.5	91.3	93.6	86.9	95.3	97.1
2022	Numeracy	86.6	94.6	98.3	80.8	90.2	93.3	85.4	94.6	97.1
2023	Numeracy	91.2	95.1	97.1	82.3	90.0	93.0	86.2	94.1	96.6
2024	Numeracy	74.9	97.7	95.9	74.8	89.1	92.2	78.2	93.1	95.9
2025	Numeracy	73.3	89.5	99.2	78.1	87.6	92.6	82.2	91.4	96.1

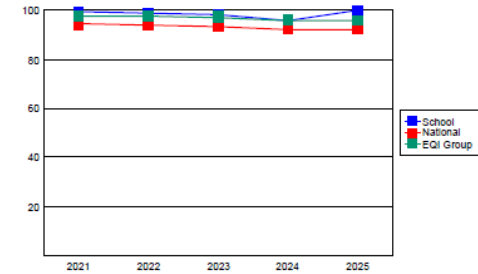
Year 11 Level 1 Literacy



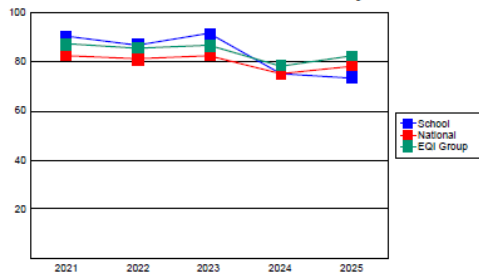
Year 12 Level 1 Literacy



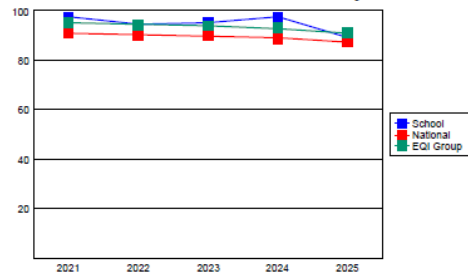
Year 13 Level 1 Literacy



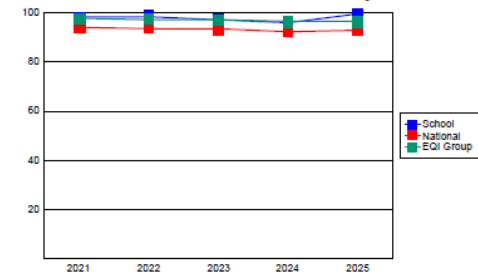
Year 11 Level 1 Numeracy



Year 12 Level 1 Numeracy



Year 13 Level 1 Numeracy



Achievement in NCEA and UE: Pukekohe High School

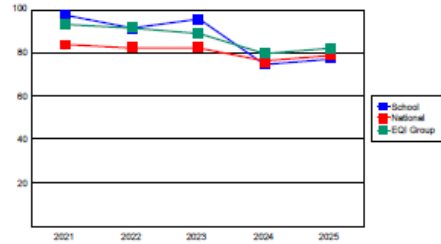
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PR 3 - Cumulative Results by Ethnicity by Percentage

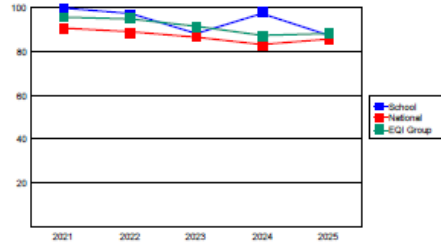
Academic Year	Achievement	Pukekohe High School			National			Moderate Socioeconomic Barriers (School Equity Index Group)		
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
Asian										
2021	Literacy & Numeracy	97.2	97.6	100.0	80.5	88.7	89.6	89.3	93.9	96.1
2022	Literacy & Numeracy	90.9	94.7	93.9	79.1	86.8	90.4	87.2	92.8	95.4
2023	Literacy & Numeracy	92.7	86.0	97.0	79.2	84.2	88.1	85.7	88.3	93.2
2024	Literacy & Numeracy	69.0	95.7	83.7	71.2	80.9	85.5	73.6	84.8	89.1
2025	Literacy & Numeracy	72.6	85.0	100.0	75.8	83.7	87.0	77.6	86.6	91.1
European										
2021	Literacy & Numeracy	90.4	96.8	99.5	83.4	92.0	94.1	86.8	95.3	97.3
2022	Literacy & Numeracy	91.3	95.2	100.0	81.3	91.3	93.7	85.1	94.8	97.4
2023	Literacy & Numeracy	93.2	98.7	98.1	83.1	91.2	93.8	86.3	94.9	97.3
2024	Literacy & Numeracy	78.7	98.8	98.3	75.7	90.2	93.1	78.4	94.0	97.0
2025	Literacy & Numeracy	76.1	93.0	99.5	79.5	88.3	93.0	82.1	91.9	96.7
Māori										
2021	Literacy & Numeracy	67.0	86.8	92.3	68.8	86.6	91.9	74.5	91.2	95.9
2022	Literacy & Numeracy	68.9	82.8	95.1	67.0	84.3	91.7	72.3	90.0	96.1
2023	Literacy & Numeracy	78.6	84.6	89.8	68.7	85.1	91.0	74.0	90.3	95.9
2024	Literacy & Numeracy	52.5	95.8	97.9	57.4	82.6	90.1	63.1	88.4	95.7
2025	Literacy & Numeracy	49.0	79.2	97.9	61.1	78.9	88.5	67.8	84.8	94.5
Middle Eastern/Latin American/African										
2021	Literacy & Numeracy	75.0	100.0	100.0	80.3	88.8	91.4	84.5	91.7	95.3
2022	Literacy & Numeracy	100.0	100.0	100.0	74.7	86.6	89.8	78.4	90.1	92.2
2023	Literacy & Numeracy	100.0	100.0	100.0	79.5	85.1	89.8	82.8	88.2	92.6
2024	Literacy & Numeracy	100.0	100.0	100.0	68.8	82.5	88.3	72.4	85.3	90.8
2025	Literacy & Numeracy	75.0	100.0	100.0	72.1	80.7	88.3	73.4	81.8	89.3
Other Ethnicity										
2021	Literacy & Numeracy	100.0	100.0	100.0	80.9	89.1	93.2	88.8	95.7	98.1
2022	Literacy & Numeracy	75.0	100.0	100.0	79.6	87.6	90.0	87.7	95.7	96.7
2023	Literacy & Numeracy	100.0	100.0	100.0	79.1	86.4	90.3	88.1	93.0	96.9
2024	Literacy & Numeracy	80.0	100.0	80.0	72.9	85.8	91.1	81.4	92.0	95.8
2025	Literacy & Numeracy	83.3	80.0	100.0	77.8	86.1	88.1	83.3	91.2	96.0
Pacific Peoples										
2021	Literacy & Numeracy	65.7	92.1	97.4	75.3	89.3	94.5	79.5	91.6	96.3
2022	Literacy & Numeracy	68.8	72.7	96.6	73.1	86.5	94.3	77.8	89.6	95.9
2023	Literacy & Numeracy	82.7	86.4	85.7	75.1	87.1	93.6	77.2	90.2	95.0
2024	Literacy & Numeracy	51.6	94.9	92.1	58.7	83.8	91.7	60.9	86.1	94.0
2025	Literacy & Numeracy	45.2	67.9	96.4	62.0	78.1	90.7	66.2	81.0	92.4

PR3 CHARTS - Enrolment Based Cumulative Results by Ethnicity:

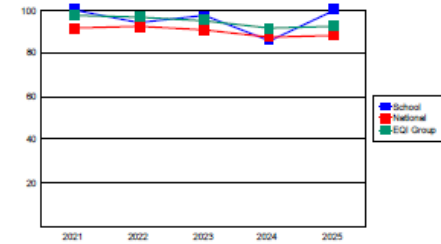
Year 11 Level 1 Literacy - Asian



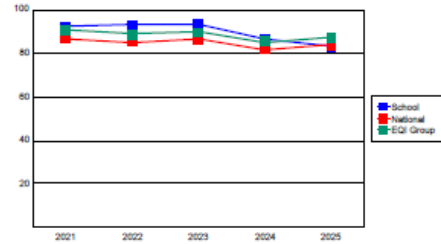
Year 12 Level 1 Literacy - Asian



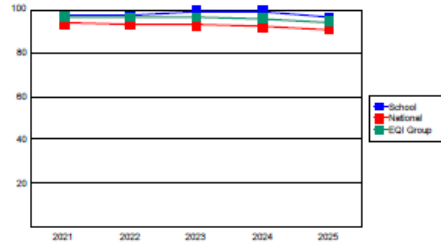
Year 13 Level 1 Literacy - Asian



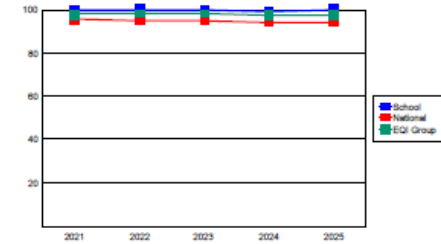
Year 11 Level 1 Literacy - European



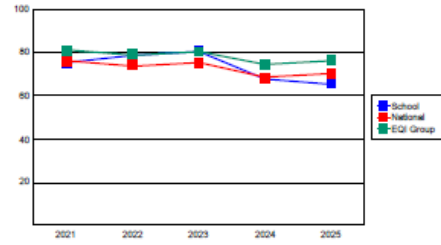
Year 12 Level 1 Literacy - European



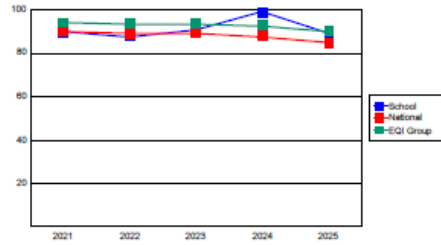
Year 13 Level 1 Literacy - European



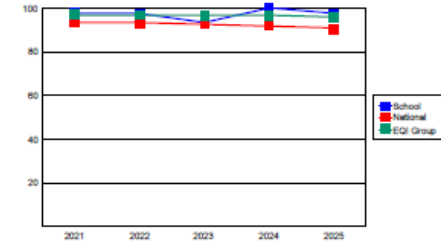
Year 11 Level 1 Literacy - Māori



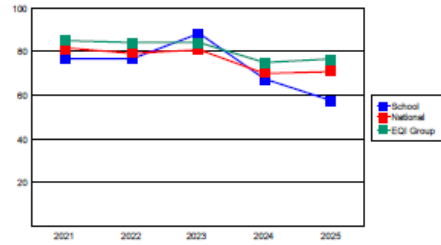
Year 12 Level 1 Literacy - Māori



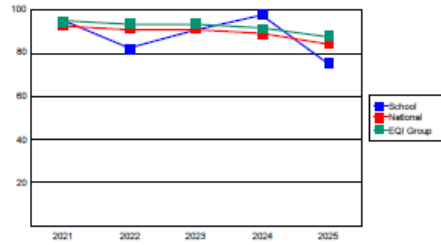
Year 13 Level 1 Literacy - Māori



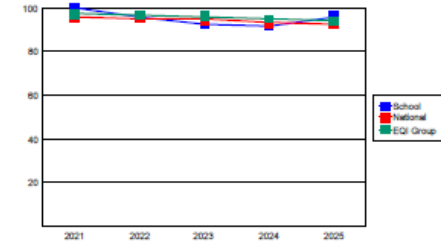
Year 11 Level 1 Literacy - Pacific Peoples



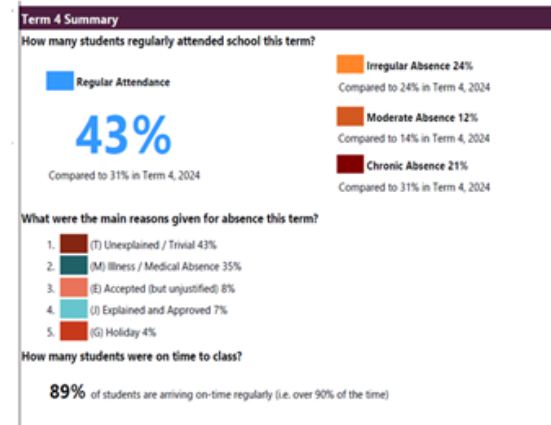
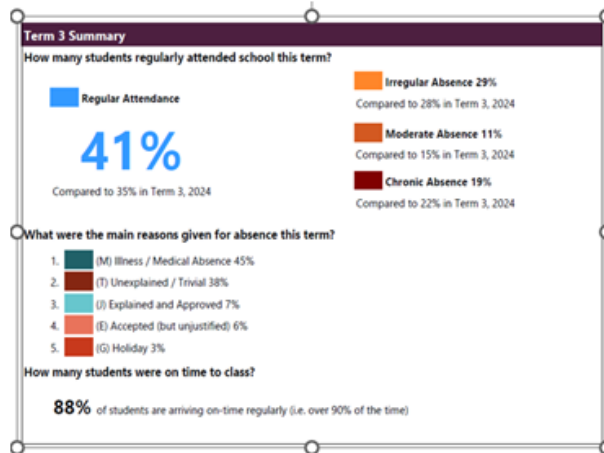
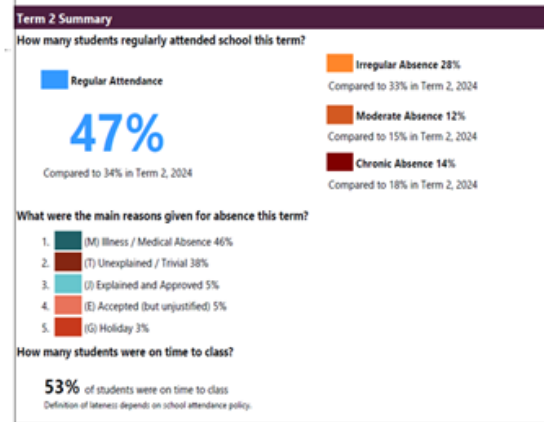
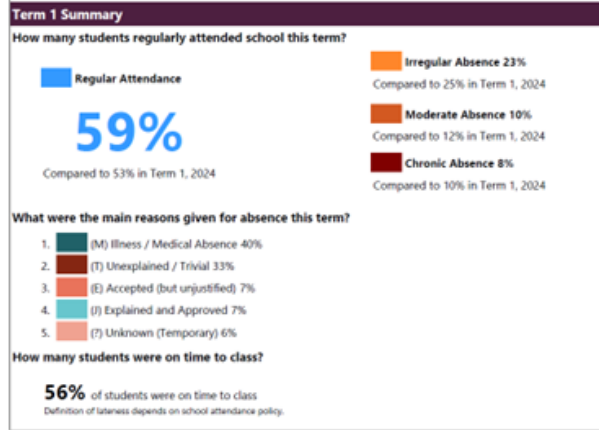
Year 12 Level 1 Literacy - Pacific Peoples



Year 13 Level 1 Literacy - Pacific Peoples



Attendance



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Annual Goal 1: To continue to develop an engaging curriculum and effective teacher practice			
1. To continue to develop the junior curriculum	Confirmation of the curriculum design principles through the work of the curriculum design group	N/A	Embedding curriculum design principles into Phase 4 and Phase 5 curriculum design
2. Continual development and adaptation of Year 11 courses	Level 1 NCEA achievement: 57% gained L1 43% did not gain L1	The 70% Level 1 achievement target was not met. As with 2024, a number of Level 1 students were unable to achieve their Level 1 due to not attaining the co-requisites and/or the impact of using tagged standards therefore effecting the number of credits gained towards their Level 1	Across-school NCEA achievement analysis framework implemented to provide real-time progress towards qualifications Literacy and numeracy acceleration programmes (Years 9-12) to be reviewed for efficacy
3. Continuation of Professional Learning programme focusing on effective teaching practice	Staff participation and engagement in cross-curricular PLG through the culturally responsive Niho Taniwha model to embed culturally sustainable pedagogies. Analysis of classroom observation data shows 80% of teachers at Ki te Whai Ao and 20% at Tihei	Increase the number of staff at these levels in 2024. The focus on targeted PLD around effective teacher practice has had a positive impact on moving a number of teachers up on the continuum of practice	Formal implementation of Mana Ako / School Learning Culture framework to support improved teaching practice Focus on explicit teaching practice through the New Zealand Curriculum design process

	Mauri Ora (Levels 2 and 3 on the continuum of practice).		
<i>Annual Aim 2: To develop student self-awareness and a future-focused mind-set</i>			
1. Deliberate 'teaching' of the NCEA qualification structure to Year 10 students and their whaanau	<p>Piloting of an in-school option selection expo day</p> <p>Approximately 30% of the Year 10 cohort sat the CAAs</p>	<p>Successful student, staff and community feedback around the value of this day</p> <p>Logistical challenge of having 50%+ of the Year 10 cohort sit the CAAs</p> <p>Challenge of the level of preparedness for Year 10 students ready to sit the CAAs</p>	<p>Continuation of Year 9 and 10 acceleration classes and additional designated literacy and numeracy curriculum time for literacy and numeracy to better prepare students for CAAs</p> <p>Implementation of new Phase 4 Maths and English curriculum</p> <p>Logistical changes to ensure that a greater proportion of Year 10 students can sit the CAA in 2026</p>
2. Integration of deliberate academic mentoring conversations and supporting systems as part of school practice	<p>Termly attendance figures</p> <p>Regular: T1= 59%, T2= 47%, T3= 41%, T4= 43%</p> <p>Chronic: T1= 8%, T2= 14%, T3= 19%, T4= 21%</p> <p>Design of Te Maahuri pastoral programme for 2026 implementation</p>	<p>While we did not reach the attendance targets set each category saw improvement from the year before across all four terms</p>	<p>Embed the ASCMS system into school practice to assist with the follow up and support of chronic absence</p> <p>Continue to promote positive student attendance and communicate the importance of this to the school community</p> <p>Development of Te Maahuri pastoral programme as a structure to enable academic mentoring conversations</p>

3. Development of a PHS student profile	Not completed in 2025	Workflow and competing pressures meant that this piece of work was not completed	The work on a student profile is being aligned with other developments around Mana Ako - School Learning Culture and the design of Phase 4 curriculum
Annual Aim 3: To engender student and community pride through buy-in to our school values			
1. Installation and use of values based signage/posters/visuals around the school and embedding these into internal and external documentation.	<p>Values rebranded and repackaged into MANA values; new emblems designed, launched and shared with students, staff and community</p> <p>Values signage completed in gym, N Block and main reception</p> <p>Values displayed in classrooms across the school</p> <p>Staff independently accessing and using values symbols in documentation/posters</p>	NA	<p>Continue installation of values signage in high traffic areas of the school (i.e. Massey corridor)</p> <p>Finalise design and delivery of bilingual signage project to refresh block signage across the school</p> <p>Embedding school values into teacher continuum of practice framework</p> <p>Aligning school values to learning cultural framework</p>
2. Development and implementation of a badge recognition system for student achievement across all facets of school life	<p>MANA cards launched and embedded as a means of gaining points</p> <p>Structure for badge system (Te Ara MANA) developed including criteria and system for tracking attainment</p>	<p>Complexity around student numbers and collating data has stalled the launch of the badge system</p> <p>Pilot attempted in Term 4</p>	<p>Continuation in the use of the MANA card system to promote positive behaviors and values</p> <p>System development needed to ensure utility and ease of access.</p>

			Work with student leadership body to create engaging promotional material to market Te Ara MANA across the school
3. Recognising and celebrating the diversity of our school with students and staff	<p>Growth in Polyfest participation</p> <p>Student led initiatives to host diversity events including Fiafia night and Diwali Celebrations</p> <p>Educational video resource created with Ngaa Uri o Te Kohekohe to capture lyrics and backing track for school waiata</p>	NA	Use Te Maahuri for teaching and practice of school waiata; embed into assemblies
Annual Aim 4: To establish partnerships with key community groups to benefit our students			
1. Continue to engage with the Ngaati Tamaoho Education strategy	Maaori achievement leads (WST) participated in two Tamaoho led Kaahui Ako network meetings.	Education strategy workstreams put on hold due to leadership change at Tamaoho trust.	<p>Investigation and further embedding of local curriculum/Matauranga Maaori opportunities within curriculum areas</p> <p>Promotion and establishment of a Whaanau Komiti to act as an advisory group</p>
2. To formalise and progress the PHS Alumni Association through the formation of a committee	<p>Creation of Alumni Society with committee members.</p> <p>Investigation of other Alumni.</p> <p>Vision created: To nurture a lifelong, connected community of Pukekohe High School alumni who honour our shared</p>	N/A	<p>AGM at the end of 2026</p> <p>Major sports event for Term 3, 2026</p> <p>Continual engagement with the Pukekohe Business Association</p> <p>Investigation of a potential financial arm of the Alumni Association</p>

	<p><i>heritage, uplift future generations, and strengthen the school and wider community.</i></p> <p>A number of events were held this year including a business networking event, past pupils sports day and library networking event</p>		
<p>3. Relationships established between key local industries, marae, organisations and providers to support curriculum programmes</p>	<p>Partnership with Ngaa Hau e Whaa Marae – students and a kuia working together on a tukutuku panel project for school whare. Student council service at Ngaa Hau e whaa</p> <p>Approximately 120 Gateway work placements undertaken throughout the course of the year</p>	<p>N/A</p>	<p>Expansion of Year 12 Pathways Programme for 2026.</p> <p>Development of senior qualification pathways and the industry-led subjects in line with the MOE qualification change process</p>