Annual Report 2025

Queen's High School
Te Kura Tuarua O Kuini

Empowering Young Women

Queen’s High School
Te Kura Tuarua O Kuini

Annual Report 2025

<u>Contents:</u>

Analysis of Variance 2025

Goal Title	Goal	Targets	Outcomes	Analysis
Āko-Teaching and Learning That every student is learning and achieving everyday – they are at the centre of all we do and that everyday matters Learners are at the centre of what we do. All ākonga can achieve and will achieve to their best. This is the expectation. Learners will be given the skills they need to succeed in education, work and life. Kaiako continually improve their practice which is based around *Our Standards*—the Standards for the Teaching Profession and *Te Kotahitanga*—the Effective Teaching Profile. That learners' needs, identities, languages and cultures are taken into account in their practice	To improve academic achievement outcomes for all students and enhance student engagement in learning. The link between attendance and achievement is well understood. Robust and consistent processes for encouraging and monitoring attendance are used to support the target of 85% attendance at school for all students.	85% attendance rate for all students.	Whole school – 88.8% (85.3% - 2024) Year 9 – 87.7% (87.4% - 2024) Year 10 – 88.7% (83.9% - 2024) Year 11 – 89.6% (87.1% - 2024) Year 12 – 89.9% (85.7% - 2024) Year 13 – 83.8% (80.0% - 2024) Regular attendance data – as per the government's target of 80% of students regularly attending Regularly attending (>90%) 46% Irregular absence (80-90%) 34% Moderately absent (70-80%) 11% Chronically absent (<70%) 9% Further analysis shows that 68% of students are attending 85% or more of the time. The Term 1 data showed 65% had regular attendance and a further 22% with irregular attendance. How to sustain this rate and keep it increasing is our next challenge.	<u>Target met</u> The school has shown a significant improvement in overall attendance, rising from 85.3% in 2024 to 88.8% currently. This puts the school 3.8% above the internal target of 85%. Year 13 remains the lowest-performing cohort at 83.8%. While this is an improvement over 2024, it is the only year group currently sitting below the school's 85% target. While the average attendance looks strong (88.8%), the "Regular Attendance" breakdown shows attendance is an area to continue to focus on. Some possible actions to consider are: - Investigate the specific drivers for Year 13 absence (e.g., study leave, part-time work, or burnout). Since they are the only group below the 85% target, they require a specific engagement strategy. - The "Irregular Absence" tier -the "Middle 34% is the school's largest growth lever. Small, positive incentives or early-intervention communications for this group could push them into the regularly attending category. Look at the causes of the 19% drop in regular attendance since Term 1. If this is seasonal (e.g., winter illness) or motivational (e.g., mid-year fatigue), internal campaigns should be timed to pre-empt these dips next year. -Data Transparency: Celebrate the fact that 68% of students are meeting the 85% school goal to build a culture of success, while privately addressing the 20% who fall into the Moderate/Chronic categories. Engagement in learning, friends and a sense of belonging are critical for attendance, and these are areas we also

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				need to continue to focus on. We need to continue eliminating 'easy fix' barriers for attendance. The minimum 'attendance rate' will be continue for students in 2026 to be able to attend optional activities that takes them out of their curriculum time. Information will be shared with whānau for feedback.
	Senior Student Achievement	1. At least 85% of Year 11 students will achieve NCEA Level 1. 2. At least 85% of Year 12 students will achieve NCEA Level 2. 3. At least 85% of all students who qualify to sit Level 3 gain this qualification (participation-based data).	QHS (National) L1 83% (72%) L2 83% (73%) L3 87% (70%) UE 61% (50%) 87% (69/79) of students qualifying to sit Level 3, achieved Level 3.	<u>Level 1: Target not met (just)</u> <u>Level 2: Target not met (just)</u> <u>Level 3: Target met</u> -Despite not meeting our target for Level 1 and Level 2, we are close, both at 83%. The Literacy and Numeracy corequisites have stopped at least 5 students, who were in Year 11 in 2025, achieving Level 1. These students will be the focus of the Lit/Num support being offered this year. This will be in the first part of the year. -The overall results for Level 1,2 and 3 and UE are all above the national average. This is a good result. -87% of the students studying a course that qualifies for the NCEA Level 3 qualification gained this.

<table>
<tr><th>Goal Title</th><th>Goal</th><th>Targets</th><th>Outcomes</th><th>Analysis</th></tr>
<tr><td rowspan="2"></td><td rowspan="2"></td><td>4 At least 85% of leavers will leave with at least Level 2 (Leavers data).</td><td>88% of leavers achieved at least Level 2</td><td rowspan="2"><u>Target 4: Target met</u>
<u>Target 5:Target not met</u>
-89% of students who are included in the QHS Leavers Data for 2025 had gained Level 2 or higher. Leavers Data includes students who left QHS and did not attend another school, it does include Alternative Education students and students who had early leaving exemptions.
-Māori and Pacific student data does not meet our target of achieving as well as if not better than all students at QHS for all the qualifications.
-Māori students have achieved significantly above the national average for all levels. The Level 3 students achieved close to 30% higher than the national average. -Pacific students have achieved above the national average for Level 1 and Level 2, for Level 3 they are equal to the national average.
- Each cohort is different and with smaller numbers comes a bigger fluctuation in the data from year to year. The most important information is that those who should have achieved have done so. Over the three levels we have recognised less than 10 students who potentially could/should have passed but did not.</td></tr>
<tr><td>5 Māori and Pasifika students achieving at the same level or better as for all students.</td><td>Overall results NCEA 2025:<table><tr><th></th><th>All</th><th>Māori</th><th>PI</th></tr><tr><td>L1</td><td>83%</td><td>81%</td><td>60%</td></tr><tr><td>L2</td><td>83%</td><td>78%</td><td>70%</td></tr><tr><td>L3</td><td>87%</td><td>88%</td><td>83%</td></tr><tr><td>UE</td><td>61%</td><td>41%</td><td>33%</td></tr></table></td></tr>
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Goal Title	Goal	Targets	Outcomes	Analysis
	NCEA Certificate Endorsement Achievement to be gained by students where appropriate.	Excellence and Merit Endorsement rate above national average at all NCEA Levels.	Endorsement results NCEA 2025: EXC (NAT) MERIT (NAT) L1 13% (10) 40% (28) L2 13% (15) 30% (26) L3 13% (14) 20% (27)	Target met for half of the results.
		Māori and Pasifika students achieving at the same level or better, as for all students.	EXCELLENCE Endorsements NCEA 2025: All Māori Pasifika L1 13% 0% 0% L2 13% 0% 0% L3 13% 0% 20% MERIT Endorsements NCEA 2025: All Māori Pasifika L1 40% 35% 44% L2 30% 14% 0% L3 20% 14% 40%	Target not met
		Scholarship: Students identified and know about scholarship examinations in Year 11 and encouraged and supported to work towards this with the option of sitting at least one scholarship examination in Year 12.	One Scholarship.	Ongoing Learning Areas are looking more closely at this and offering tutorials for students as well as students attending the city-wide tutorial programme. We had 18 entries for scholarship, three of which were at levels other than Year 13. Nine entries ended up with a 'did not sit', which is continually an issue. When the time comes the students choose not to sit the examination.

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		Whole school senior student tracking.	Senior students are monitored by the SLT. Data looked at SLT meetings each month and reported on for the Board as progress towards NCEA qualifications.	<u>Target met</u>
		Participate in 'Te manu ka rere' - NCEA literacy and numeracy support PLD Literacy and Numeracy staff working in the 'Te manu ka rere' project to work within Learning Areas developing strategies to support the teaching of Literacy and Numeracy. Look at the options for students moving into Year 11 in 2025 in English, Science and Mathematics. To focus on Pastoral and Learning Syndicates (PALS), core teacher meetings, as a	• The school participated in 'Te manu ka rere' - NCEA literacy and numeracy support PLD. One member of the Mathematics LA and one from the English LA had this as part of their responsibility.	<u>Target met</u> • Looking ahead to 2026, the Maths LA plans to identify each student who has not achieved the CAA so individual needs can be met, offer targeted support and track the students in their progress. Feedback from student voices is also integrated to ensure future teaching practices include more practical activities and timely written feedback. • Paper-Based Option: Gathering student voice led the department to offer paper copies for the September CAA event. This change received very positive feedback and likely contributed to the improved results. • Other challenges included English as a second language (ESOL/International students) and students requiring intense wrap-around wellbeing support. • For Literacy - The cross-curricular Queen's Paragraph initiative, which centres on the PEEL (Point, Evidence, Explanation, Link) framework, is designed to standardise writing expectations across the school to provide a unified foundation for student literacy. The primary expectation is that this consistency will help students understand that literacy skills are transferable across all subjects, which will assist their thinking and ultimately lift their achievement. • For those senior students who have not achieved the Literacy CAA's there is specialised classes and tailored pathways. Alternative pathways are also being looked at alongside explicit teaching and the use of workbooks to support this.

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		forum for evidence-based discussion and action for students in junior classes.	• PALS continue to be the main forum for discussion around class groupings and sharing of best practice for that class. • PALS held twice a term.	To continue these meetings into 2026.
		ELL support to be timetabled as per the need.	• ELL had both junior and senior classes. The remaining time was used responding to needs, going into classes as requested and supporting students with classwork.	To continue this plan on in 2026. Found it more responsive to needs, enabled us to cut across classes for student so they did not always miss the same class. To continue to employ a tutor for our Arabic speaking students, has allowed them to access the curriculum and make continued progress in their English. Also used to support staff with conversations with both students and whānau.
	Junior Student Achievement To put in place effective programmes that meets the needs of learners. To have all students engaged in learning and make progress at appropriate educational levels.	By the end of Year 9, 80% of students will be at or above Level 4 of the curriculum. By the end of Year 10, 80% of students will be at or above Level 5 of the curriculum. Māori and Pasifika students in Years 9 and 10 achieving at the same level or better as for all students.	<u>Year 9 Progress and Achievement</u> Literacy (English) • Reading Comprehension: The cohort made "excellent progress," with average reading levels rising from 4B at the start of the year to 4A by November. • Writing and Exams: The failure rate in the November literary essay exam dropped from 44% in 2024 to 35% in 2025, which the department attributes to the implementation of the PEEL paragraph structure. • Public Speaking: Achievement remains high, with 73% of the cohort achieving or better. Group activities, such as debates, saw even higher success rates of over 90%. Numeracy (Mathematics) • Diagnostic Growth: 77% of students (out of 122 tested) showed an increase in their e-asTTle Number scores from the beginning to the end of the year.	<u>Target: Ongoing</u> In the 2025 school year, Year 9 and 10 students demonstrated significant growth in both literacy and numeracy, frequently outperforming national benchmarks despite the challenges such as inconsistent attendance. -It was noted by teachers of junior classes that students arriving from feeder schools with structured literacy pilots showed particularly strong foundational skills. Many students are arriving at high school with a lack of basic writing structures. -Teachers also identified a limited ability to focus for more than 10 minutes and often rushed tasks. To address what some have termed as "learned helplessness" and the remaining achievement gaps, teachers are moving toward explicit teacher-led instruction and away from self-paced digital platforms like Education Perfect. -Practical activities in Mathematics, such as designing national flags to explore geometry, resulted in high levels of student engagement and enjoyment.

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			• Curriculum Levels: By the end of the year, 62% of students reached Curriculum Level 4 or higher, and 22% reached Level 5 or higher. • Ethnicity Breakdown: While achievement levels for Pasifika students remain a point of focus (33% at Level 4+), 89% of Pasifika students and 60% of Māori students showed individual score increases during the year. Year 10 Progress and Achievement Literacy (English) • Co-requisite (CAA) Success: The cohort achieved exceptional results in the NCEA Literacy Co-requisites, with an 80.1% pass rate in Reading and a 78.8% pass rate in Writing. This significantly exceeded the national averages of 57.5% and 55.6%. • Long-term Progress: Over their two years at the school, this group showed major growth; while 46.7% were below Level 4 in early Year 9, by the end of Year 10, 54% were achieving at Level 5 or above. • Māori Achievement: There was a substantial lift in Māori success in the Literacy CAA, rising from 40% in 2024 to over 60% in 2025. • Class vs. Exam Performance: A noted gap exists between in-class assessments (81% pass rate for literature essays) and formal exams (59% pass rate), highlighting a need to develop student independence under pressure. Numeracy (Mathematics) • Co-requisite (CAA) Results: The Year 10 cohort achieved a 66% pass rate in the Numeracy CAA. While this did not meet the department's 80% target, it was an improvement over the 2024 pass rate of 53.4%.	-A school-wide "Queen's Paragraph" (PEEL structure) is being instituted in 2026 to ensure consistent writing expectations across all subjects. Additionally, the school is participating in the 'Te manu ka rere' project to further strengthen cross-curricular literacy. -Departmental consistency and the decision to offer printed paper copies for the September Numeracy assessment event were cited as key factors in supporting student success. -Other barriers for students to achieve include English being their second language (ESOL), and students requiring intense wellbeing support. -The English LA has focused on making literacy more culturally relevant for Māori and Pasifika students through several initiatives: Talanoa Ako and Whakataukī: The department embraced Pasifika professional development to frame junior speech and text units around "kitchen proverbs" and whakataukī (common household sayings). This allowed students to bring their own languages and values into the classroom, fostering ownership and original content rather than reliance on research. Teachers actively integrated Te Ao Māori concepts and texts by Māori authors into junior poetry and short story units.

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			• Analysis showed that students achieving at e-asTTle Level 5P or higher were highly likely to pass the CAA. • Year 9 Māori students: 60% showed an individual increase in scores, with 61% reaching Level 4 or higher by the end of the year. Year 9 Pasifika students: While 89% showed an individual increase in scores, overall attainment remains a concern, with only 33% reaching Level 4 or higher.	
		Continued promotion of reading.	• Silent Sustained Reading continued in 2024 for the first 12-15 minutes in Period 3 for all Year 9 and 10 classes. This happened regardless of the subject being taught at this time. • Library continues to run activities that encourage reading. • English classes are timetabled into the library once a week to encourage and support student reading.	

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	Teachers continually improve their practice Staff to inquire into their own practice and reflect on their teaching practices to improve outcomes for all learners Staff to engage in PLD as and when available.	-All staff are reflective in their practice. -All staff engage in Te Wā Ako Learning Time (PLD) including best and school expected practice. -Culturally Responsive Practice – PLD in this area continues. That the needs of learners', identities, languages and cultures are taken into account in their practice. -Talanoa Ako Pacific Talk about Education and Learning – Whole School PLD for 2025. -'Te manu ka rere' - NCEA literacy and numeracy support PLD -Technology and AI use looked at, and best practice shared with all staff.	• All staff involved in beginning and end of year conversations centred on their teaching and learning practice. A self-reflection form is completed, and student voice is gathered for future development and improved teaching and learning to occur. • All staff involved in the Talanoa Ako Pacific Talk PLD • UDL and/or Culturally Responsive practices are still a focus of some PLD sessions • Staff have opportunity to attend professional courses and best practice workshops • Whole school Literacy work has come out of the 'Te manu ka rere' programme as well as specific strategies for both the Mathematics and English LA's.	**Ongoing** • All staff involved in BoY conversations involving reflection of year before and thinking of year ahead • Te Wā Ako continued – but only in staff meeting time. One PLD focus for each meeting where possible. • Conferences attended by staff when requested. • The use of AI by all in school has resulted in a policy being formed that will be reviewed in July and clear guidelines for all students on when and how to use this.

Goal Title	Goal	Targets	Outcomes	Analysis
Relationships Building relationships and positive interactions between all in our school community is paramount. The building of relationships supports the ability of our ākonga to learn. We will collaborate with whānau, hapū, iwi, employers, industry and communities. We will promote, communicate and integrate The Queen's Way into all we do and how we interact, reflecting our values of Te Ihi, Te Wehi, Te Wana – *Courage, Integrity and Excellence.*	That building relationships supports the ability of our students to learn. To promote, communicate and integrate into classrooms and school practices the core values of our school. The QHS mission of empowering young women is known and understood by all. Manaakitanga is known and understood by all. Continuation of opportunities for cultural participation – mihi whakatau, kapa haka, Ngā Manu Kōrero, polyfest, city welcomes, community involvement.	The Queen's Way of Respect for People, Place and Learning is understood. The Queen's Way is reviewed. All students know our core values of Te Ihi, Te Wehi, Te Wana - Courage, Integrity and Excellence. Manaakitanga – we all care for each other with respect is demonstrated by all. Opportunities for parents and caregivers to be in school, to continue to build our connections. Communication is effective with the school community (students, parents, staff and	• Assembly is used to communicate our values. The School Prefect speaks each week and awards the Ka Pai draw winners. Posters in every room with the values clearly visible. Ka Pai cards used to promote and support the core values of Respect for People, Place and Learning. • Specific units are taught to all junior students through Physical Education and Health. In Year 9 '*Creating a Positive Class Community'* – focus is on working in groups and teams, being involved, organising yourself. In Year 10 '*Take purposeful action to assist others to participate in physical activity'* – focus on social responsibility and the use of leadership skills, taking the initiative and being involved. • Mihi whakatau for new staff, students and their families. • Year 9 BBQ. • Year 9 Parent Evening. • Whānau Hui. • Pasifika Fono. • Parent – Teacher evenings. • PSTA meetings and involvement in school events • Celebration Assemblies. • Sports events. • Cultural events. • All Year 8 students enrolling at Queen's interviewed in the first instance by the principal. • Promote Queen's and let the papers know when students have excelled.	**<u>Ongoing</u>** Work continues in this space with feedback sort from all involved to ensure we are working towards the outcomes we are after. Look at what else we can do to reinforce the Queen's Way and the values. Continue to offer opportunities as much as possible for whānau to come into school and talk with us and for us all to be workign for the same end. More feedback from satff and studnet scould be gathered, and with the Startegic Plan being looked at this year this is one area that could be a focus for 2026.

Goal Title	Goal	Targets	Outcomes	Analysis
		wider community). Queen's News is used to celebrate successes. School Marketing Committee to be involved in promotion of Queen's Special assemblies held throughout the year to promote excellence and invite school community. To have strong and supportive relationships with contributing schools.	• To showcase the work and achievements at every opportunity. • To have the school represented at events • Queen's News published fortnightly. • The use of Queen's News, email and Skool Loop to get information out to the community. • Website is current with achievements and photos. • Invite school community to special assemblies. • All new students into Year 9 for 2025 are at first interviewed by the principal. • New staff to QHS met with the principal to see what they had 'noticed' in their first year and to share their thoughts on how and what they found over the year.	

Goal Title	Goal	Targets	Outcomes	Analysis
Opportunities That our systems and processes provide equitable opportunities for our ākonga|learners to succeed in all their pursuits and to support kaimahi|staff in all they do. Our systems and processes are to focus on supporting teaching and learning, and hauora (well-being). They are in place to provide equitable opportunities for our ākonga|learners to succeed, to be challenged, to be exposed to different viewpoints and ideas, to have new experiences, and to support our staff in the work that they do.	To increase student leadership opportunities and develop future leaders. To maintain and increase co-curricular involvement through support for the students School Council, Sports Council and Arts Council.	Give students at all levels increased leadership opportunities. Junior students take part in support programmes through their form class around student relationships. Groups to have meetings twice per term.	• Senior student leaders to run assemblies. • Peer support programme continues with junior students this year. • Each Prefect addresses assembly once. • Use opportunities within classroom programmes to expose students to a leadership role. • Peer Support programme continues with Year 9 and 10 students. • Touring groups such as Sexwise and Attitude present to students. • Opportunities within classroom programmes are used to expose students to a leadership role. • Whakawhanaunga Day held for all Year 9 students by form class. • Director of Sports/LAL Arts coordinates meetings with Student Sports/Arts Council. • Lunchtime activities to be organised for students to participate in.	**<u>Target ongoing</u>** Much work is being done in the 'Opportunity' space to allow all or any student who would like to take part.

Goal Title	Goal	Targets	Outcomes	Analysis
	Effectively use our financial management systems to maximise opportunities for student's achievement and learning.	Continue to update the budget and how it is set and managed. Maintain accountability for those with budgetary responsibility. Students monitored as to money owing. Actively investigate and apply for dditional funding streams.	• Budget has been well managed, and the school is in an improved financial position. We meet all obligations in terms of financial processes. • All Learning Areas spending their budget appropriately and have not overspent without agreement from the Business Manager and the Principal. • Money outstanding at the end of 2025 has been noted and follow up continues to collect this debt. • Money was sourced from many places to support student involvement and participation in both class activities and cocurricular activities. We will continue to use these sources of funding where we can.	Budgets monitored regularly with requests for extras over the year being able to be met in just about every case. We have had some flexibility to meet needs as they have arisen throughout the year. We are continuing to get money from grants to support initiatives in school as well as through applications to the PSTA by staff and students. These add to the extras that we can provide.

2025 Evaluation and Analysis of Student Progress and Achievement

This report provides our community with a comprehensive overview of how students at Queen's High School progressed and achieved throughout 2025. It reflects the impact of our local curriculum, our commitment to our core values of Manaakitanga (care) and Whanaungatanga (relationships), and our strategic focus on academic excellence.

1. Academic Performance Across the National Curricula

Overall, student achievement in 2025 was very strong, with our learners consistently performing at or above national benchmarks in both junior and senior levels.

- Junior Progress (Years 9 and 10):
    - Literacy: Our Year 10 students achieved outstanding results in the new NCEA Literacy Co-requisites, with an 80.1% pass rate in Reading and a 78.8% pass rate in Writing, significantly exceeding national averages of 57.5% and 55.6%. Year 9 students made "excellent progress" in reading comprehension, with the cohort average rising from 4B to 4A over the year.
    - Numeracy: In Mathematics, 77% of Year 9 students showed a measurable increase in their diagnostic scores by the end of the year. Our Year 10 cohort achieved a 66% pass rate in the Numeracy CAA; while this was an improvement from 2024, it remains a key focus area for 2026.
    - Core Subjects: In Science, 79% of Year 10 students are achieving at or above Curriculum Level 5, showing steady progression from their Year 9 results. Social Sciences noted a "slight upward trend" in achievement from Year 9 to 10 as students deepened their research and self-management skills.
- Senior Achievement (NCEA Levels 1, 2, and 3):

  Queen's High School students consistently outperformed national achievement averages across all levels of NCEA in 2025, maintaining a trend established over the last five years.

  Overall Pass Rates:

    - NCEA Level 1: Our participation-based pass rate was 82.2%, which is 10.1% above the national average of 72.1%.
    - NCEA Level 2: The Year 12 enrolment-based pass rate was 83.0%, compared to the national average of 72.7%.
    - NCEA Level 3: Achievement was exceptionally strong at 87.3%, significantly exceeding the national average of 70.4%.
    - University Entrance (UE): Our Year 13 UE rate of 60.8% remains well above the national figure of 50.0%.
    - Long-Term Consistency: Comparative data from 2021 to 2025 confirms that the school has consistently maintained results above the national averages and our specific equity index group in nearly every achievement metric.

- <u>Subject specific achievement data:</u>
    - Level 1: Achievement remained high, with several departments exceeding their 80-85% targets. Notably, in Physical Education (11PED), our students achieved a 28.6% Excellence rate, nearly triple the national average.
    - Level 2 & 3: Our senior students continue to excel in internal assessments. In Level 2 Chemistry, students achieved a high credit return through a revamped course focused on practical applications. In Level 2 Mathematics (12MAC), the percentage of Merit and Excellence grades was significantly higher than national statistics, a testament to student work ethic.
    - The Arts: Our arts department continues to thrive, with 99% of Dance students achieving all internal standards offered. Student leadership was a highlight, evidenced by the student-led jazz combo "Queen of Hearts" winning a gold award [Student Leadership Summary].

2. The Impact of Our Local Curriculum

Our school's "local curriculum" focuses on making learning relevant to our students' lives and environment, which has had a direct positive impact on engagement.

- Cultural Connection: The English department reframed Year 10 speeches around "kitchen proverbs" and whakataukī from students' homes, leading to more original work and higher ownership.
- Contextual Learning: Science and Geography used local contexts such as Orokonui Ecosanctuary and sea-level rise in South Dunedin to enhance understanding, resulting in very high internal credit achievement.
- Vocational Success: Our Gateway programme maintained strong community links, with all students successfully completing work placements and having clear plans for 2026.

3. Specific Priority Groups for Learning

While the majority of students are thriving, we have identified specific groups requiring further targeted intervention.

The interventions include measure to support increased attendance, increased literacy and numeracy support and culturally responsive mentoring. Also included is specific and explicit teaching to support independence and achievement for students who find getting started a barrier to learning and making progress.

4. Moving Forward: Strategic Responses for 2026

To address these challenges, the school is implementing several school-wide initiatives:

- The Queen's Paragraph: We are standardizing the PEEL writing structure across all subjects to provide students with a consistent tool for written accuracy.
- Literacy and numeracy support - teachers identify and support at-risk students much earlier in the year.
- Explicit Instruction: We are moving away from self-paced digital platforms toward teacher-led mastery of foundational skills like grammar and punctuation.
- Refined Support for Numeracy: Every student who did not pass the Numeracy CAA in 2025 has been identified for a tailored support plan in 2026, including small-group tutorials and paper-based assessment options.

By maintaining our focus on Manaakitanga and academic rigour, we remain committed to ensuring every student at Queen's High School is empowered to succeed every day.

Giving effect to Te Tiriti o Waitangi

Giving effect to Te Tiriti o Waitangi is one of the boards primary objectivies. Queen's High School does this in many different ways, much of which has already been mentioned in our Strategic Plan and in our Analysis of Variance. This list is not all that we do but gives a picture of our committment to Te Tiriti o Waitangi.

- Mihi Whakatau for all new students and whānau at the start of the year
- Reporting on the achievment of our Māori ākonga
- The belief that our ākonga Māori will achieve and will achieve as well as, if not better than all students
- A commitment to continue to offer te reo Māori and Te Ao Haka as subjects to any and all ākonga wanting to partake in these classes
- Integration of tikanga Māori into the kawa and curriculum fo the school
- Continue our long standing relationship with mana whenua.
- Te Rūnaka o Ōtakau have a mana whenua seat on the board
- Have a Māori mentor dedicated to support our ākonga Māori
- This same person working on attendance and engagement with our whānau
- Full school support for student involvement in kapa haka and all that involves
- Regular whānau hui held in Te Owaina, our whare
- PLD for all staff on the 'why', on our local stories
- Celebrate and recognise Matariki
- School haka
- Use of te reo Māori
- Inclusion of texts that represent diverse voices and in particular Māori and Pacifika voices
- A specific Learning Area goal for the junior school in 2025 was around the implementation of Aotearoa New Zealand Histories. This is a direct way to give effect to Te Tiriti by ensuring students learn the history of the country, including the perspectives and experiences of Māori.
- Focusing on Manaakitanga and growing student well-being is listed as a 2025 Learning Area Goal. Manaakitanga is a Māori concept meaning hospitality, kindness, generosity, support, and respect. Incorporating such values reflects an effort to include Māori perspectives and values in the curriculum.
- A planned change for the Level 3 programme involves discussing leadership and applying it to a practical setting, linking this back to Level 1 and 2 with Kotahitanga. Kotahitanga means unity or togetherness in Te Reo Māori, further demonstrating the inclusion of Māori concepts within our curriculum.
- Where ever possible, take the opportunities offered for ākonga Māori that are provided by outside providers – eg Te Rangitāmiro ki Ōtepoti, Science Wānanga.

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31 March 2026

Kiwisport Funding 2025

Kiwisport is a government funding initiative to support students' participation in organised sport. During 2025, Queen's High School received total Kiwisport funding of $16,576 exclusive of GST.

The funding was spent on the Sport Coordinator extra salary.

Signature: Barbara Agnew Principal ______________________

Date: 31 March 2026

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	The board regularly reviews how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	***Equal Employment Opportunities*** The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without **bias or discrimination**. All schools are required by the Public Service Act to be "good employers", that is: to maintain, and comply with their school's Equal Employment Opportunities policy, and to include in the annual report a summary of the year's compliance. To achieve this, the board: • appoints a member to be the EEO officer • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups ensures that employment and personnel practices are fair and free of any bias.

How do you practise impartial selection of suitably qualified persons for appointment?	***Appointment Committee*** The appointment committee's responsibilities may include: • creating a timeframe for advertising and filling the position • creating the advertisement for the Education Gazette (and local newspapers, depending on the position) • compiling the **application package** **selecting candidates** to interview **conducting the interviews** • undertaking **referee and other checks** to verify the candidate's qualifications, identity, and suitability to work with students • advising the board of the preferred candidate for their confirmation • notifying the successful and unsuccessful applicants within the agreed timeframe • completing and forwarding a New Appointment form to payroll • initiating the **staff induction** process. When appointing a principal, the board employs the services of an independent advisor to assist with the process where possible. **NZSTA** provides advice that the board considers carefully. If the appointment is for a new principal, the board manages the recruitment and appointment process and may choose to review the job description and person specification for the role, which may include surveying the views of the school staff and community. Each member of the appointment committee is expected to consider and declare any **conflict of interest** that might affect, or be seen to affect, the impartiality of their contribution to the process.
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	***Māori Educational Success*** Queen's High School's board ensures that every student at Queen's High School is able to achieve their highest possible standard. Queen's High School is also committed to **te Tiriti o Waitangi** and gives effect to te Tiriti by achieving equitable outcomes for ākonga Māori.

	Queen's High School is guided in our thinking, planning, and actions for our ākonga Māori by the cross-agency strategy for the education sector, **Ka Hikitia Ka Hāpaitia: The Māori Education Strategy** . Our Māori Educational Success policy should be read in conjunction with Ka Hikitia. We support its vision to help ākonga Māori enjoy and achieve educational success as Māori, while developing the skills to participate in te ao Māori, Aotearoa, and the wider world. The board and staff consult with our Māori community when developing policies, plans, and targets for improving the progress and achievement of our ākonga Māori. To achieve excellent and equitable outcomes for our ākonga Māori, Queen's High School: builds whanaungatanga with our ākonga Māori and whānau, and our local hapū and iwi to ensure everyone is informed and involved as our education partners recognises and builds on the diverse abilities, strengths, and aspirations of ākonga Māori and their whānau • promotes a strong sense of belonging and engagement by integrating te reo Māori, tikanga Māori, mātauranga Māori, and te ao Māori into school life (including the curriculum) • ensures that the school is a physically and emotionally safe place and works to eliminate racism, discrimination, and stigma – also see **Inclusive Education** engages with any national, regional, and local implementation plans developed by the Ministry of Education and education agencies supports staff to access appropriate **professional development** • implements effective, high-quality teaching and leadership practices that promote success for Māori as Māori. Queen's High School supports ākonga Māori achievement by: • tracking the attendance and achievement of all ākonga Māori • providing appropriate **learning support**, and other support or extension programmes and processes for our ākonga Māori, as they progress through their schooling • evaluating and continually improving school programmes and teaching practices reporting on

	ākonga Māori achievement to **parents**, the school community (as appropriate), the board, and the Ministry of Education.
How have you enhanced the abilities of individual employees?	***Professional Development*** Queen's High School provides equitable opportunities for professional development (PD) to meet identified needs. The board is committed to ensuring all staff participate in ongoing, pertinent professional development related to the school's **strategic goals**. We recognise that professional development: • ensures staff are informed about the latest developments in education • builds staff capability and competence • enhances the quality of teaching, learning, and school support services • is an integral part of the school's performance management system • is a central factor leading to student success. ***Criteria for approving professional development*** • Professional development should support staff to stay up to date with current local, national, and international education practices. • Professional development hours are treated as work hours, and considered when determining staff leave entitlements. • Applications must be endorsed by the principal. If the principal is applying for professional development, the board must endorse the application. • Each application is based on its own merits. No decision should set a precedent for future staff. • Centrally-funded PLD (professional learning and development) should meet one of the priority objectives as set by the Ministry and align with the strategic direction of the school.
How are you recognising the employment requirements of women?	Refer to the Equal Employment Opportunities policy above.
How are you recognising the employment requirements of persons with disabilities?	Refer to the Equal Employment Opportunities policy above.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

QUEEN'S HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	384
Principal:	Barbara Agnew
School Address:	195 Surrey Street, St Clair, Dunedin 9012
School Phone:	03 455 7212
School Email:	qhs@queens.schools.nz

Accountant / Service Provider: Solutions Services Collaborative School Administration

QUEEN'S HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Queen's 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.

Kate Keddell	Barbara Agnew
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
Date: 26/05/2026	Date: 26/05/2026

Queen's High School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Kate Keddell	Presiding Member	Elected	Sep 2028
Judith Molyneux	Presiding Member	Elected	Sep 2025
Barbara Agnew	Principal	ex Officio	
Kym Makanesi	Parent Representative	Elected	Sep 2028
Kylie Machin	Parent Representative	Elected	Sep 2028
Steve Carr	Parent Representative	Elected	Sep 2028
Katrina Jenkins	Parent Representative	Elected	Sep 2028
Meagan Ellis	Staff Representative	Elected	Sep 2028
Abby McBride	Student Representative	Elected	Sep 2028
Abbie Lyons	Parent Representative	Elected	Sep 2025
Jay Cooper	Parent Representative	Elected	Sep 2025
Graeme McAuley	Parent Representative	Co-opted	Sep 2025
Megan Potiki	Parent Representative	Co-opted	Sep 2025
Bryce Adie	Parent Representative	Elected	Sep 2025
Jemma Gray	Student Representative	Elected	Sep 2025

In Attendance

Sharon Stumbles	Secretary

Queen's High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	8,924,545	8,073,287	8,038,190
Locally Raised Funds	3	766,600	326,165	711,416
Interest		21,566	28,000	32,990
Gain on Sale of Property, Plant and Equipment		2,527	-	-
Total Revenue		9,715,238	8,427,452	8,782,596
Expense				
Locally Raised Funds	3	413,811	225,940	384,239
Learning Resources	4	7,020,229	6,237,222	6,185,701
Administration	5	599,156	573,672	546,956
Interest		7,138	-	5,302
Property	6	1,532,201	1,549,714	1,407,310
Loss on Disposal of Property, Plant and Equipment		-	-	2,526
Total Expense		9,572,535	8,586,548	8,532,034
Net Surplus / (Deficit) for the year		142,703	(159,096)	250,562
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		142,703	(159,096)	250,562

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

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Queen's 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		1,026,735	1,026,735	776,173
Total comprehensive revenue and expense for the year		142,703	(159,096)	250,562
Contribution - Furniture and Equipment Grant		81,949	81,959	-
Distributions to the Ministry of Education	17	(81,088)	-	-
Equity at 31 December		1,170,299	949,598	1,026,735
Accumulated comprehensive revenue and expense		1,170,299	949,598	1,026,735
Equity at 31 December		1,170,299	949,598	1,026,735

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.

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Queen's 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	776,877	323,470	557,914
Accounts Receivable	8	656,278	653,081	653,081
GST Receivable		18,823	41,326	41,326
Prepayments		55,721	39,551	39,551
Inventories	9	2,505	2,224	2,224
Investments	10	461,241	391,492	391,492
Funds Receivable for Capital Works Projects	17	14,959	31,246	31,246
		1,986,404	1,482,390	1,716,834
Current Liabilities				
Accounts Payable	12	780,965	675,409	675,409
Revenue Received in Advance	13	323,704	260,941	260,941
Provision for Cyclical Maintenance	14	115,604	52,566	49,238
Finance Lease Liability	15	43,086	29,410	29,410
Funds held in Trust	16	13,276	138,254	138,254
Funds held for Capital Works Projects	17	4,350	61,416	61,416
		1,280,985	1,217,996	1,214,668
Working Capital Surplus		705,419	264,394	502,166
Non-current Assets				
Property, Plant and Equipment	11	698,429	872,542	662,542
		698,429	872,542	662,542
Non-current Liabilities				
Provision for Cyclical Maintenance	14	190,833	164,363	114,998
Finance Lease Liability	15	42,716	22,975	22,975
		233,549	187,338	137,973
Net Assets		1,170,299	949,598	1,026,735
Equity		1,170,299	949,598	1,026,735

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

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Queen's 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		2,411,090	2,233,617	2,104,918
Locally Raised Funds		738,836	206,165	437,054
International Students		214,754	120,000	194,712
Goods and Services Tax (net)		22,503	-	(23,251)
Payments to Employees		(1,528,931)	(1,203,860)	(1,139,371)
Payments to Suppliers		(1,231,509)	(1,380,325)	(1,253,408)
Interest Paid		(7,138)	-	(5,302)
Interest Received		21,593	28,000	33,065
Net cash from Operating Activities		641,198	3,597	348,417
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		2,527	-	-
Purchase of Property Plant & Equipment		(158,076)	(320,000)	(307,894)
Purchase of Investments		(69,749)	-	(50,998)
Net cash (to) Investing Activities		(225,298)	(320,000)	(358,892)
Cash flows from Financing Activities				
Furniture and Equipment Grant		81,949	81,959	-
Distributions to the Ministry of Education		(81,088)	-	-
Finance Lease Payments		(32,041)	-	(20,268)
Funds Administered on Behalf of Other Parties		(165,757)	-	53,547
Net cash (to)/from Financing Activities		(196,937)	81,959	33,279
Net increase/(decrease) in cash and cash equivalents		218,963	(234,444)	22,804
Cash and cash equivalents at the beginning of the year	7	557,914	557,914	535,110
Cash and cash equivalents at the end of the year	7	776,877	323,470	557,914

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.

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Queen's High School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity
Queen's 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1.3. 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.

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

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Inventories
Inventories are consumable items held for sale and are comprised of 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.

1.9. 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.

1.10. 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	6-40 years
Furniture and Equipment	3-10 years
Information and Communication Technology	2-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.11. 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 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 as 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 the surplus or deficit.

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

1.12. 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.

1.13. 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, 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.

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

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

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

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

1.16. 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.

1.17. 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 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.18. 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.

1.19. 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.

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

1.21. 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.

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2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	2,398,176	2,198,680	2,098,041
Teachers' Salaries Grants	5,482,889	4,858,453	4,924,049
Use of Land and Buildings Grants	915,670	932,077	932,078
Other Government Grants	127,810	84,077	84,022
	8,924,545	8,073,287	8,038,190

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	260,857	66,500	98,445
Fees for Extra Curricular Activities	159,143	195	158,714
Trading	114,262	116,000	110,671
Fundraising and Community Grants	17,000	-	19,283
Other Revenue	58,619	23,470	177,847
International Student Fees	156,719	120,000	146,456
	766,600	326,165	711,416
Expense			
Extra Curricular Activities Costs	223,891	52,640	221,634
Trading	106,790	118,300	112,080
International Student - Employee Benefits - Salaries	12,387	12,000	9,927
International Student - Other Expenses	70,743	43,000	40,598
	413,811	225,940	384,239
Surplus for the year Locally Raised Funds	352,789	100,225	327,177

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	353,147	396,019	315,296
Information and Communication Technology	23,661	60,000	23,101
Employee Benefits - Salaries	6,392,869	5,627,453	5,640,890
Staff Development	42,313	39,000	33,487
Depreciation	203,355	110,000	168,867
Other Learning Resources	4,884	4,750	4,060
	7,020,229	6,237,222	6,185,701

During the year ended December 2025, the Principal travelled to Germany at a cost of $13,802 for the purpose of recruiting new students for the school. The travel was funded from the remainder of the MOE Prinicpals coaching & wellbeing funding and the Board. During the year ended December 2025, the Principal travelled to Singapore at a cost of $9,470 for professional coaching and support of her leadership role. The costs were funded by the remaining MOE Principals Coaching & Wellbeing fund and the board.

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	16,382	16,382	15,752
Board Fees and Expenses	5,328	7,620	6,303
Operating Leases	17,493	31,500	15,264
Other Administration Expenses	112,291	93,520	93,295
Employee Benefits - Salaries	418,295	399,000	390,095
Insurance	23,727	20,000	20,653
Service Providers, Contractors and Consultancy	5,640	5,650	5,355
Attendance Service Expenses	-	-	239
	599,156	573,672	546,956

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6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	78,642	70,000	65,743
Cyclical Maintenance	167,229	93,037	90,020
Heat, Light and Water	153,601	145,000	143,642
Rates	35,037	33,000	30,793
Repairs and Maintenance	67,672	161,000	53,389
Use of Land and Buildings	915,670	932,077	932,078
Employee Benefits - Salaries	74,733	73,000	44,406
Other Property Expenses	39,617	42,600	47,239
	1,532,201	1,549,714	1,407,310

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	776,877	323,470	557,914
Cash and cash equivalents for Statement of Cash Flows	776,877	323,470	557,914

Of the $776,877 Cash and Cash Equivalents, $341,330 is subject to restrictions for the following reasons:

- $4,350 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17.
- $42,886 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 13.
- $280,818 of International Student Fees relating to the 2026 school year have been collected by the School. This is included in Revenue in Advance in note 13.
- $13,276 of Funds Held in Trust is held by the School, as disclosed in note 16.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	20,016	140,965	140,965
Receivables from the Ministry of Education	49,913	7,348	7,348
Interest Receivable	646	673	673
Teacher Salaries Grant Receivable	585,703	504,095	504,095
	656,278	653,081	653,081
Receivables from Exchange Transactions	20,662	141,638	141,638
Receivables from Non-Exchange Transactions	635,616	511,443	511,443
	656,278	653,081	653,081

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
School Uniforms	2,505	2,224	2,224
	2,505	2,224	2,224

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10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	461,241	391,492	391,492
Total Investments	461,241	391,492	391,492

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV)** $
Building Improvements	69,280	32,148	-	-	(9,636)	**91,792**
Furniture and Equipment	212,718	96,033	-	-	(47,639)	**261,112**
Information and Communication Technology	147,339	24,521	-	-	(61,319)	**110,541**
Motor Vehicles	133,355	-	-	-	(35,421)	**97,934**
Leased Assets	51,773	79,709	-	-	(42,478)	**89,004**
Library Resources	48,077	11,378	(4,547)	-	(6,862)	**48,046**
	662,542	243,789	(4,547)	-	(203,355)	**698,429**

The net carrying value of furniture and equipment held under a finance lease is $89,004 (2024: $51,773)

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

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Building Improvements	419,913	(328,121)	**91,792**	396,414	(327,134)	**69,280**
Furniture and Equipment	976,436	(715,324)	**261,112**	885,142	(672,424)	**212,718**
Information and Communication Technology	476,483	(365,942)	**110,541**	454,080	(306,741)	**147,339**
Motor Vehicles	200,413	(102,479)	**97,934**	223,613	(90,258)	**133,355**
Leased Assets	176,373	(87,369)	**89,004**	116,822	(65,049)	**51,773**
Library Resources	261,916	(213,870)	**48,046**	276,707	(228,630)	**48,077**
Balance at 31 December	2,511,534	(1,813,105)	**698,429**	2,352,778	(1,690,236)	**662,542**

12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	44,629	41,285	41,285
Accruals	16,382	15,752	15,752
Banking Staffing Overuse	62,732	49,140	49,140
Employee Entitlements - Salaries	609,776	534,728	534,728
Employee Entitlements - Leave Accrual	47,446	34,504	34,504
	780,965	675,409	675,409
Payables for Exchange Transactions	780,965	675,409	675,409
	780,965	675,409	675,409

The carrying value of payables approximates their fair value.

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13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	4,735	4,735
International Student Fees in Advance	280,818	222,783	222,783
Other Revenue in Advance	42,886	33,423	33,423
	323,704	260,941	260,941

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	164,236	164,236	121,336
Increase/(decrease) to the Provision During the Year	167,229	93,037	90,020
Use of the Provision During the Year	(25,028)	(40,345)	(47,120)
Provision at the End of the Year	306,437	216,928	164,236
Cyclical Maintenance - Current	115,604	52,566	49,238
Cyclical Maintenance - Non current	190,833	164,363	114,998
	306,437	216,929	164,236

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Finance Lease Liability

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	47,958	32,818	32,818
Later than One Year	45,569	24,301	24,301
Future Finance Charges	(7,725)	(4,734)	(4,734)
	85,802	52,385	52,385
Represented by:			
Finance lease liability - Current	43,086	29,410	29,410
Finance lease liability - Non current	42,716	22,975	22,975
	85,802	52,385	52,385

16. Funds Held in Trust

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	13,276	138,254	138,254
	13,276	138,254	138,254

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

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17. Funds Held for Capital Works Projects

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

2025	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	Closing Balances $
Visual Modification - 224560	61,416	-	(61,416)	-	-
Flood Gym Dance Room -251254	(14,290)	127,321	(127,990)	-	(14,959)
Boiler Food Tech -251671	(16,956)	17,656	(700)	-	-
Water Filter Flood -253070	-	7,021	(7,021)	-	-
Auto Doors -253513	-	6,858	(6,858)	-	-
Fire Doors - 249439	-	43,699	(39,349)	-	4,350
Toilet Block Village -252338	-	14,742	(14,742)	-	-
Totals	30,170	217,297	(258,076)	-	(10,609)

Represented by:

Funds Held on Behalf of the Ministry of Education	4,350
Funds Receivable from the Ministry of Education	(14,959)

Block C Renovation costs of $81,088 were completed by the Board from retained surpluses. The $81,088 was treated as a donation to the Ministry of Education via a distribution through equity.

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions/ Transfers $	Closing Balances $
Visual Modification - 224560	117,161	-	(55,745)	-	61,416
Drains - 246239	(13,591)	48,841	(35,250)	-	-
Site Wide Roofing - 222901	(87,999)	109,385	(21,386)	-	-
Boiler - 246297	-	53,422	(53,422)	-	-
Flood Gym Dance Room	-	-	(14,290)	-	(14,290)
Boiler Food Tech - 251671	-	-	(16,956)	-	(16,956)
Totals	15,571	211,648	(197,049)	-	30,170

Represented by:

Funds Held on Behalf of the Ministry of Education	61,416
Funds Receivable from the Ministry of Education	(31,246)

18. Related Party Transactions

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

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

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19. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	4,030	4,700
Leadership Team		
Remuneration	593,448	577,987
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	597,478	582,687

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

Principal

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 -110	13.00	12.00
110 -120	13.00	11.00
120 - 130	5.00	2.00
130 - 140	2.00	2.00
	33.00	27.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	$ -	$ -
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

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22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $204,290 (2024:$151,670) as a result of entering the following contracts:

Contract Name	2025 Capital Commitment $
Fire Doors -249439	4,350
Roof, Heat, Electrical -253983	199,940
Total	**204,290**

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

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	776,877	323,470	557,914
Receivables	656,278	653,081	653,081
Investments - Term Deposits	461,241	391,492	391,492
Total financial assets measured at amortised cost	1,894,396	1,368,043	1,602,487

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	780,965	675,409	675,409
Finance Leases	85,802	52,385	52,385
Total financial liabilities measured at amortised cost	866,767	727,794	727,794

24. Events After Balance Date

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

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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Queen's High School (the School). The Auditor-General has appointed me, Heidi Rautjoki, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 3 to 18 that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- 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 26 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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.

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The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the 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.

Heidi Rautjoki
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand