

# OTAHUHU COLLEGE

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

**Ministry Number:** 88

**Principal:** Neil Watson

**School Address:** Mangere Road, Otahuhu, Auckland

**School Postal Address:** Private Bag 93 317, Auckland 1640

**School Phone:** 09 963 4000

**School Email:** mwu@otahuhucollege.school.nz

**Accountant / Service Provider:** S.A.J. Services Ltd

### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
John Pulu	Presiding Member	Elected	Jul-25
Neil Watson	Principal ex Officio	ex Officio	Current
Craig Sionetuato	Parent Representative	Elected	Jul-25
Rae Nield	Parent Representative	Co-opted	Jul-25
Susan Afoa	Parent Representative	Elected	Jul-25
Jasmine Reynolds	Parent Representative	Elected	Jul-25
Julie Rogers	Staff Representative	Elected	Jul-25
Melehifo Niuila	Student Representative	Elected	Sept-25

28/05/26  


# OTAHUHU COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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# Otahuhu College

## 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.

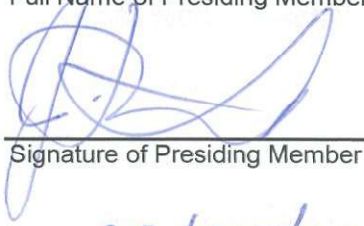
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Jasmine Reynolds

Full Name of Presiding Member



Signature of Presiding Member

28/05/26

Date

Neil Michael Watros

Full Name of Principal



Signature of Principal

28 May 2026

Date

# Otaguhu College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	16,244,999	14,546,327	16,843,860
Locally Raised Funds	3	967,071	193,788	1,926,975
Interest		75,109	85,000	113,451
<b>Total Revenue</b>		<b>17,287,179</b>	<b>14,825,115</b>	<b>18,884,286</b>
<b>Expense</b>				
Locally Raised Funds	3	216,826	259,450	241,593
Learning Resources	4	11,409,489	10,030,326	11,033,842
Administration	5	1,071,380	539,821	2,303,164
Interest		9,740	7,351	9,394
Property	6	4,064,123	3,912,611	4,041,178
Loss/(Gain) on Disposal of Property, Plant and Equipment		(1,008)	-	1,117
<b>Total Expense</b>		<b>16,770,550</b>	<b>14,749,559</b>	<b>17,630,288</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>516,629</b>	<b>75,556</b>	<b>1,253,998</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>516,629</b>	<b>75,556</b>	<b>1,253,998</b>

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

**Otahuhu College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		6,865,826	5,858,508	5,611,828
Total comprehensive revenue and expense for the year		516,629	75,556	1,253,998
Contribution - Furniture and Equipment Grant		63,755	-	-
<b>Equity at 31 December</b>		7,446,210	5,934,064	6,865,826
Accumulated comprehensive revenue and expense		7,446,210	5,934,064	6,865,826
<b>Equity at 31 December</b>		7,446,210	5,934,064	6,865,826

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.

# Otaguhu College

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	3,123,352	4,320,152	4,168,456
Accounts Receivable	8	820,664	364,000	723,785
GST Receivable		24,625	-	109,682
Prepayments		126,328	34,867	37,727
Inventories	9	22,487	27,430	31,356
Investments	10	1,008,947	-	-
Funds Receivable for Capital Works Projects	17	451,962	38,539	782,524
		<u>5,578,365</u>	<u>4,784,988</u>	<u>5,853,530</u>
<b>Current Liabilities</b>				
GST Payable		-	37,627	-
Accounts Payable	12	1,493,100	467,257	1,285,728
Revenue Received in Advance	13	94,072	620,880	122,063
Provision for Cyclical Maintenance	14	88,491	83,071	91,898
Finance Lease Liability	15	54,284	25,733	50,178
Funds held in Trust	16	8,279	-	39,851
Funds held for Capital Works Projects	17	563,461	836,339	1,124,612
Funds held on behalf of School Cluster	18	101,153	101,153	101,153
		<u>2,402,840</u>	<u>2,172,060</u>	<u>2,815,483</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>3,175,526</b>	<b>2,612,927</b>	<b>3,038,047</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	4,508,381	3,527,426	4,121,369
		<u>4,508,381</u>	<u>3,527,426</u>	<u>4,121,369</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	224,882	154,577	231,060
Finance Lease Liability	15	12,815	51,712	62,528
		<u>237,697</u>	<u>206,289</u>	<u>293,588</u>
<b>Net Assets</b>		<u><u>7,446,210</u></u>	<u><u>5,934,064</u></u>	<u><u>6,865,828</u></u>
<b>Equity</b>		<u><u>7,446,210</u></u>	<u><u>5,934,064</u></u>	<u><u>6,865,826</u></u>

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

# Otago College

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		5,008,585	5,087,116	4,971,251
Locally Raised Funds		950,589	219,065	1,496,252
Goods and Services Tax (net)		85,057	-	(69,050)
Payments to Employees		(2,688,073)	(2,695,963)	(1,798,550)
Payments to Suppliers		(2,419,055)	(2,087,031)	(3,820,592)
Interest Paid		(9,740)	(7,351)	(9,394)
Interest Received		67,069	85,000	116,801
Net cash from/(to) Operating Activities		994,432	600,836	886,718
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(785,934)	(676,553)	(666,856)
Purchase of Investments		(1,008,947)	-	-
Net cash from/(to) Investing Activities		(1,794,881)	(676,553)	(666,856)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		63,755	-	-
Finance Lease Payments		(48,693)	176,553	(47,898)
Funds Administered on Behalf of Other Parties		(259,716)	(25,277)	(135,603)
Net cash from/(to) Financing Activities		(244,654)	151,276	(183,501)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(1,045,103)</b>	<b>75,559</b>	<b>36,361</b>
Cash and cash equivalents at the beginning of the year	7	4,168,456	4,244,593	4,132,095
<b>Cash and cash equivalents at the end of the year</b>	7	<b>3,123,353</b>	<b>4,320,152</b>	<b>4,168,456</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

# Otaguhu College

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Otaguhu College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

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

###### *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 23.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

#### **Interest Revenue**

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

### **d) 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.

### **e) 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.

#### **f) 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.

#### **g) Inventories**

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

#### **h) Investments**

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

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

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

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

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (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	40 years
Board-owned Buildings	40 years
Furniture and Equipment	10 years
Information and Communication Technology	3 years
Intangible Assets	5 years
Motor Vehicles	5 years
Textbooks	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

##### *Non cash generating assets*

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

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

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

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

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

#### **k) Accounts Payable**

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

#### **l) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **m) Revenue Received in Advance**

Revenue received in advance relates to fees received from grants received where there are unfulfilled obligations for the Group 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.

#### **n) Funds Held in Trust**

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

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

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

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

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

#### **p) Shared Funds**

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

#### **q) Provision for Cyclical Maintenance**

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

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

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

#### **r) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

#### **s) 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.

#### **t) Budget Figures**

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

#### **u) 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.

#### **v) Change in Accounting Treatment**

During the year, the School reassessed its accounting treatment for the Otahuhu College Foundation following an updated interpretation of the control requirements under PBE IPSAS 35 Consolidated Financial Statements. As a result of this reassessment, it was determined that the Trust does not meet the criteria for control by the School for the periods presented. Accordingly, the financial statements have been retrospectively restated to present the School as a single reporting entity, without consolidation of the Trust, for both the current and comparative periods. This change has been accounted for as a correction of the prior accounting treatment, rather than as a loss of control arising during the current year.

## 2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,655,064	4,736,415	4,636,678
Teachers' Salaries Grants	8,213,861	7,027,529	7,389,562
Use of Land and Buildings Grants	2,500,200	2,431,682	2,660,285
Ka Ora, Ka Ako - Healthy School Lunches Programme	522,353	-	1,766,844
Other Government Grants	353,521	350,701	390,491
	<u>16,244,999</u>	<u>14,546,327</u>	<u>16,843,860</u>

## 3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
<b>Revenue</b>			
Fees for Extra Curricular Activities	131,114	42,300	189,986
Trading	75,693	51,000	66,651
Fundraising and Community Grants	760,264	100,488	1,670,338
	<u>967,071</u>	<u>193,788</u>	<u>1,926,975</u>
<b>Expense</b>			
Extra Curricular Activities Costs	191,132	226,450	209,394
Trading	25,694	33,000	32,199
	<u>216,826</u>	<u>259,450</u>	<u>241,593</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>750,245</u>	<u>(65,662)</u>	<u>1,685,382</u>

## 4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	510,124	295,985	641,091
Information and Communication Technology	165,443	158,160	224,905
Employee Benefits - Salaries	10,325,017	9,055,631	9,647,517
Staff Development	3,358	15,000	27,550
Depreciation	400,571	500,000	487,671
Other Learning Resources	4,976	5,550	5,108
	<u>11,409,489</u>	<u>10,030,326</u>	<u>11,033,842</u>

## 5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	11,020	11,370	10,751
Board Fees and Expenses	5,377	8,500	3,960
Other Administration Expenses	65,859	68,103	63,791
Employee Benefits - Salaries	399,389	418,417	389,905
Insurance	53,990	15,831	50,232
Service Providers, Contractors and Consultancy	13,392	17,600	17,681
Ka Ora, Ka Ako - Healthy School Lunches Programme	522,353	-	1,766,844
	<u>1,071,380</u>	<u>539,821</u>	<u>2,303,164</u>



## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	283,906	256,884	254,712
Cyclical Maintenance	(9,585)	131,500	55,713
Heat, Light and Water	274,692	158,000	191,473
Rates	-	600	-
Repairs and Maintenance	526,350	442,048	463,350
Use of Land and Buildings	2,500,200	2,431,682	2,660,285
Employee Benefits - Salaries	176,937	249,444	143,189
Other Property Expenses	311,623	242,453	272,456
	<u>4,064,123</u>	<u>3,912,611</u>	<u>4,041,178</u>

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

## 7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	2,373,352	3,309,566	4,168,456
Short-term Bank Deposits	750,000	1,010,586	-
Cash and cash equivalents for Statement of Cash Flows	<u>3,123,352</u>	<u>4,320,152</u>	<u>4,168,456</u>

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

Of the \$3,123,352 Cash and Cash Equivalents \$758,686 is subject to restrictions for the following reasons:

- \$94,072 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.
- \$563,461 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.
- \$101,153 is held by the school on behalf of Te Kura o Waipuna Funds cluster. See note 18 for details of the revenue and expenditure of the cluster.

## 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	27,136	364,000	38,645
Interest Receivable	8,040	-	-
Teacher Salaries Grant Receivable	785,488	-	685,140
	<u>820,664</u>	<u>364,000</u>	<u>723,785</u>
Receivables from Exchange Transactions	35,176	364,000	38,645
Receivables from Non-Exchange Transactions	785,488	-	685,140
	<u>820,664</u>	<u>364,000</u>	<u>723,785</u>

## 9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Stationery	\$ 22,487	\$ 27,430	\$ 31,356
	<u>22,487</u>	<u>27,430</u>	<u>31,356</u>

## 10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	1,008,947	-	-
Total Investments	<u>1,008,947</u>	<u>-</u>	<u>-</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2025</b>	\$	\$	\$	\$	\$	\$
Building Improvements	3,038,447	124,925	-	-	(107,605)	3,055,771
Furniture and Equipment	671,741	164,544	(1,437)	-	(119,641)	715,207
Information and Communication Technology	146,643	8,846	-	-	(83,779)	71,709
Motor Vehicles	128,680	-	-	-	(36,355)	92,326
Leased Assets	93,943	3,086	-	-	(50,563)	46,467
Library Resources	17,893	3,135	-	-	(2,628)	18,399
Work in Progress	24,021	484,481	-	-	-	508,502
	<u>4,121,368</u>	<u>789,017</u>	<u>(1,437)</u>	<u>-</u>	<u>(400,571)</u>	<u>4,508,381</u>

The net carrying value of furniture and equipment held under a finance lease is \$46,467 (2024: \$93,943)

### Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	4,662,385	(1,606,614)	3,055,771	4,537,457	(1,499,009)	3,038,448
Furniture and Equipment	1,982,570	(1,267,363)	715,207	1,891,855	(1,220,113)	671,742
Information and Communication Technology	1,303,340	(1,231,631)	71,709	1,294,495	(1,147,853)	146,642
Motor Vehicles	346,402	(254,076)	92,326	346,402	(217,721)	128,681
Leased Assets	189,113	(142,646)	46,467	187,754	(93,811)	93,943
Library Resources	82,645	(64,246)	18,399	79,509	(61,617)	17,892
Work in Progress	508,502	-	508,502	24,021	-	24,021
	<u>9,074,957</u>	<u>(4,566,576)</u>	<u>4,508,381</u>	<u>8,361,493</u>	<u>(4,240,124)</u>	<u>4,121,369</u>

## 12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	521,980	368,444	418,547
Bank Account Held for Foundation	104,335	-	99,780
Accruals	6,380	98,813	6,751
Employee Entitlements - Salaries	823,993	-	722,886
Employee Entitlements - Leave Accrual	36,412	-	37,762
	<u>1,493,100</u>	<u>467,257</u>	<u>1,285,726</u>
Payables for Exchange Transactions	1,493,100	467,257	1,285,726
	<u>1,493,100</u>	<u>467,257</u>	<u>1,285,726</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Other revenue in Advance	94,072	620,880	122,063
	<u>94,072</u>	<u>620,880</u>	<u>122,063</u>

## 14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	322,958	83,071	267,245
Increase/(decrease) to the Provision During the Year	(9,585)	154,577	55,713
Provision at the End of the Year	<u>313,373</u>	<u>237,648</u>	<u>322,958</u>
Cyclical Maintenance - Current	88,491	83,071	91,898
Cyclical Maintenance - Non current	224,882	154,577	231,060
	<u>313,373</u>	<u>237,648</u>	<u>322,958</u>

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

## 15. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	54,284	25,733	50,178
Later than One Year	13,571	51,712	62,528
Future Finance Charges	(756)	-	-
	<u>67,099</u>	<u>77,445</u>	<u>112,706</u>
<b>Represented by</b>			
Finance lease liability - Current	54,284	25,733	50,178
Finance lease liability - Non current	12,815	51,712	62,528
	<u>67,099</u>	<u>77,445</u>	<u>112,706</u>

## 16. Funds held in Trust

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	8,279	-	39,851
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>8,279</u>	<u>-</u>	<u>39,851</u>

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

## 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 9, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
AMS Combined Block A Classroom Refurbishment & R	(614,771)	500,000	(131,527)	-	(246,298)
Block M Mould Decontamination	-	-	-	-	-
Block M Heritage Roof Refurbishment	185,539	429,502	(139,904)	-	475,137
Block M Roof Membrane Repair	(80,069)	80,069	-	-	-
Block M West Wing Targeted Health & Safety Works	(87,684)	431,904	(549,120)	-	(204,900)
New Wharenui	939,073	-	(859,083)	-	79,990
T: Removal of end of life Velux lighting	-	33,449	(25,116)	-	8,334
Science Block Gas Plumbing Upgrade	-	41,751	(42,515)	-	(764)
<b>Totals</b>	<u>342,088</u>	<u>1,516,675</u>	<u>(1,747,265)</u>	<u>-</u>	<u>111,498</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	563,461
Funds Receivable from the Ministry of Education	(451,962)

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Fire Alarm Upgrade	13,374	-	(13,374)	-	-
Block B Electrical Upgrade	(38,539)	38,539	-	-	-
AMS Combined Block A Classroom Refurbishment & R	519,643	1,395,374	(2,529,788)	-	(614,771)
Block M Mould Decontamination	14,785	171,072	(185,857)	-	-
Block M Heritage Roof Refurbishment	-	196,985	(11,446)	-	185,539
Block M Roof Membrane Repair	-	-	(85,633)	5,565	(80,069)
Block M West Wing Targeted Health & Safety Works	-	-	(87,684)	-	(87,684)
New Whareniui	-	972,193	(33,120)	-	939,073
<b>Totals</b>	<b>509,263</b>	<b>2,774,162</b>	<b>(2,946,901)</b>	<b>5,565</b>	<b>342,088</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	1,124,612
Funds Receivable from the Ministry of Education	(782,524)

**18. Funds Held on Behalf of Funds Held on Behalf of Te Kura o Waipuna**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	101,153	101,153	101,153
Total funds received	101,153	101,153	101,153
Funds Held at Year End	101,153	101,153	101,153

**19. Related Party Transactions**

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

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

As at 31 December 2025 the school holds the Otahuhu College Foundations bank account balance as an Accounts Payable within it's accounts, as at 2025 this balance is \$104,335 (2024: \$99,780).

## 20. Remuneration

### Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	3,550	3,240
<i>Leadership Team</i> Remuneration Full-time equivalent members	665,822 4	779,131 5
Total key management personnel remuneration	669,372	782,371

There are 8 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Finance and Property items are discussed as a full Board monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	210 - 220
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	20.00	12.00
110 - 120	10.00	9.00
120 - 130	10.00	5.00
130 - 140	-	1.00
140 - 150	1.00	3.00
150 - 160	1.00	-
	42.00	30.00

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total Number of People	-	-

## 22. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

## 23. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$12,050 (2024:\$2,063,230) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
T Removal of End of Life Velux Lighting	12,050
<b>Total</b>	<b>12,050</b>

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 School Board has entered into no contracts (2024: nil)

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	3,123,352	4,320,152	4,168,456
Receivables	820,664	364,000	723,785
Investments - Term Deposits	1,008,947	-	-
<b>Total financial assets measured at amortised cost</b>	<b>4,952,963</b>	<b>4,684,152</b>	<b>4,892,241</b>

### Financial liabilities measured at amortised cost

Payables	1,493,100	467,257	1,285,726
Finance Leases	67,099	77,445	112,706
<b>Total financial liabilities measured at amortised cost</b>	<b>1,560,199</b>	<b>544,702</b>	<b>1,398,432</b>

## 25. Events After Balance Date

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

## 26. Comparatives

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

**INDEPENDENT AUDITOR'S REPORT****To the readers of Otahuhu College's financial statements  
for the year ended 31 December 2025**

The Auditor-General is the auditor of Otahuhu College (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on pages 2 to 19 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:

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

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

**Basis for our opinion**

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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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 included in the Board's annual report**

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

The other information obtained at the date of our audit report includes copies of the Analysis of Variance, Statement of Compliance with Employment Policy, and KiwiSport report.

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 independence requirements of 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 the audit, we have no relationship with or interests in the School.



Kurt Sherlock  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand

## Executive Summary

# Highest Qualification Leaver Data



	Level 3	UE
Aorere	40.6%	16.6%
De La Selle	47.6%	25.9%
Mangere College	47.7%	23.2%
Manurewa	50.8%	19.0%
Ōtāhuhu College	<b>59.4%</b>	<b>30.1%</b>
Papatoetoe	58.5%	28.5%
PASS	33.3%	12.5%
Rosehill	39%	3.7%
Southern Cross	53.2%	16.1%
Tangaroa	40.8%	14.1%

## Academic Achievement

The CAA results were used as a proxy for the improvement in our teaching programmes in Year 9 and 10.

Year 10 CAA Results			
	Reading	Writing	Numeracy
2025 Actual	99/260 38%	95/260 36%	74/260 28%
2025 Target	32%	29%	23%
2024	25% (57/225)	22% (50/225)	16% (36/225)

The Reading result for Year 10 shows a significant increase on previous year and our target for this year. The work done by teachers in Year 9 and 10 appears to have led to these improved results. In particular regular homework and increased academic expectations which has been evidenced

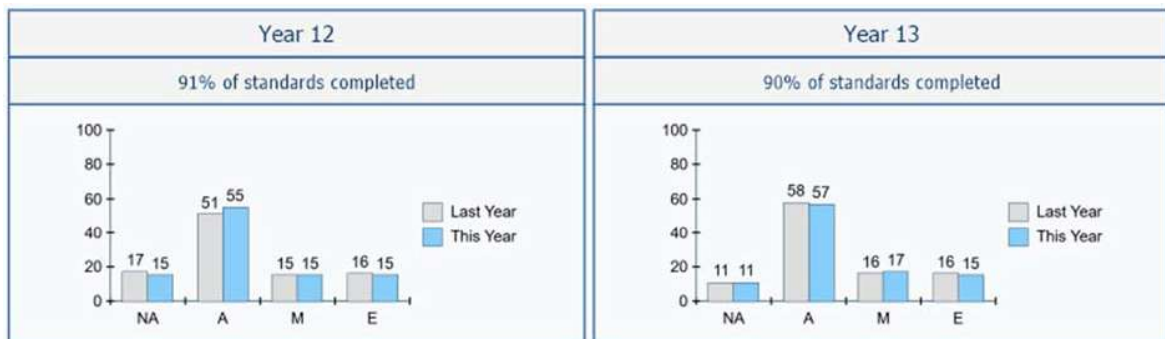
through the weekly book checks. This is an area which we need to continue to improve on for next year, however, can be pleased with the progress made in 2025.

In terms of Year 10 writing again there was a significant improvement. Splitting the reading and writing CAA appears to have worked.

The Numeracy results also show a good improvement, exceeding our targets for the year.

In terms of internal assessments our targets for 2025 were:

- Year 12 Internal pass rate 84%, Merit and Excellence 33%
- Year 13 Internal pass rate 90%, Merit and Excellence 34%



The internal results are pretty much as expected. Merit and Excellence results is still an area for work and we will be looking at how we do this for next year. Year 12 pass rate is above expectations currently, while Year 13 is 89% versus a target of 90%.

- Variation of pass rates for internal standards less than 15%.

The variation in pass rates for all internals we have done is 18%. There have been some ongoing areas of concern this year. Music has been hard hit will staff illness and in the Social Sciences our Year 11 students did not do as well as hoped. Staffing changes should address these concerns next year.

	2025 Target	2025 Actual
Year 11 Literacy	81.6%	61.9%
Year 11 Numeracy	90%	76%
Year 12 UE Writing 48.7%	48%	38%
Year 12 UE Reading 56.6%	56%	42%
Year 12 UE Literacy	39%	29%
Year 12 Level 2 Internal Pass Rate 84%	84%	84%
Year 13 Level 3 Internal Pass Rate 90%	90%	88%

Year 12 Internal Merit and Excellence Rate of 33%	33%	29%
Year 13 Internal Merit and Excellence Rate of 34%	34%	31%
Level 2 Externals pass Rates	59%	50.6%
Level 2 External Excellence Rate	10%	2.5%
Level 3 External Pass Rate	62%	51.8%
<b>Year 12 students gain Level 2</b>	<b>67%</b>	<b>74%</b>
<b>Year 13 students gain University Entrance</b>	<b>46%</b>	<b>43%</b>

The headline figures saw Ōtāhuhu College exceed the National Average for Level 2 for the first time and our best ever UE pass rate. Level 3 once again was significantly above the national average.

However, despite these good results it is apparent that there is still key areas which need improving. Year 11 Literacy and Numeracy were significantly down on previous years. Although this was expected as we did not run the same number of alternative assessment as we did in previous years. There are currently 81 Y12 students incomplete. When English Language Learners, KTK, and new 2026 enrolments are excluded, this reduces to 48 (which is fewer than last year, when students were **not** reliant on externals for their L1 lit). Achieving this required a significant mindset shift and a rigorous approach to ensuring that information was consistent and clearly communicated from the beginning of the year with students, teachers, and whānau teachers. The results are encouraging, and our Y11s are now starting Y12, with clear experience of high-stakes externals.

External exam results, especially with the upcoming changes to the curriculum, need to be a major focus.

	Assessment Type	Entries	Assessed Entries	% Not Achieved	Achieved	% Merit	Excellence
Level 1	Externally Assessed	358	259	37.1	42.9	15.8	4.2
Level 2	Externally Assessed	1,216	975	49.4	33.4	14.7	2.5
Level 3	Externally Assessed	884	610	48.2	31.8	16.6	3.4

## Engagement and Retention

2025 Annual Targets are:

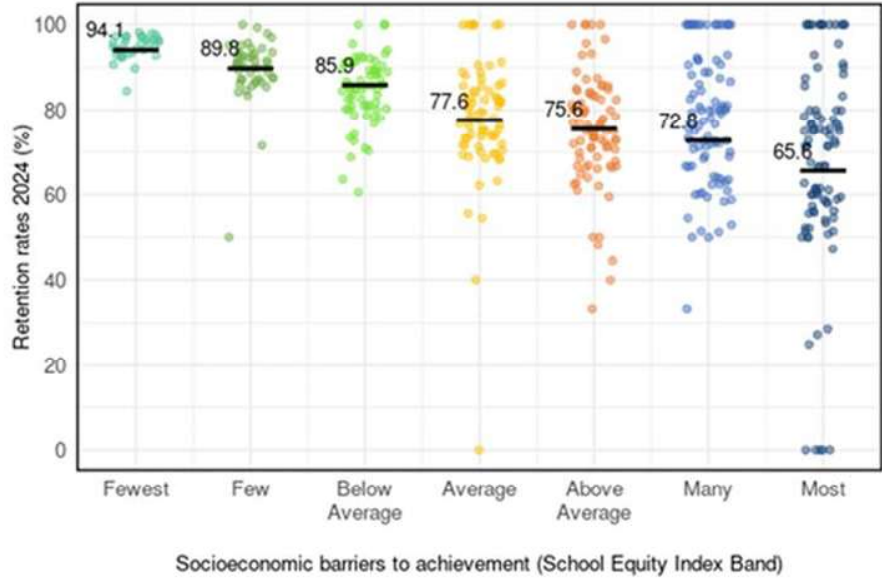
- 85% retention of students until at least their 17<sup>th</sup> birthday

This will be an area to work on. Unfortunately, a number of students have left Ōtāhuhu College during the year. These students often had low levels of attendance. We will be working to identify those students at risk of dropping out in Year 10 and Year 11 and putting in place support plans to help them achieve and stay at school wherever possible.

Comparison group	Left before 17th birthday			Stayed until at least 17th birthday			Percentage staying until at least 17th birthday		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Otāhuhu College	43	45	58	161	166	191	78.9	78.7	76.7
Auckland Region	2,998	3,001	2,773	17,079	17,138	18,488	85.1	85.1	87.0
Secondary (Year 9-15)	9,361	9,280	8,782	35,614	34,855	37,318	79.2	79.0	81.0
State: Not integrated	11,916	12,146	11,802	41,511	41,134	44,470	77.7	77.2	79.0
New Zealand	13,035	13,308	12,833	51,188	50,995	54,578	79.7	79.3	81.0

Retention rates have still not recovered to pre-covid times. You will see from the graph below that Ōtāhuhu College retention is only at the level of average socio-economic barriers, and our aim is to get retention up to 90%. Improving attendance is a key factor and also having students more involved in the College activities. This year it has been noticeable that the students who have left had low levels of attendance.

Figure 3: Variation in the percentage of 2024 school leavers staying in school to age 17 amongst schools within each School Equity Index Band



The retention rate of our Māori students was 66% which compares to 59% for Māori of similar socio-economic status.

- 70% of students involved in extracurricular activities  
598 students have been involved in extra-curricular activities.
  - 56% involved in sporting activities as measured by NZSSC

Summary			How is this calculated? ⓘ			
	Total Students	Student Reps		Total Staff	Sports Assist	Sports Coach
Females	527	154	Teaching	79	23	15
Males	653	252	Support	26	10	8
<b>Total</b>	<b>1180</b>	<b>406</b>	<b>Total</b>	<b>105</b>	<b>33</b>	<b>23</b>

Both extra curricular and sporting participation as a subset of this was below the targeted levels. This will be an area for development next year.

- Attendance rate of 87% weekly attendance for the whole school

Data	2019	2020	2021	2022	2023	2024	2025	2
Year 09	86.8	83.7	86.2	79	82.9	83.8	86.6	
Year 10	84.6	83.4	83.2	73.7	79.7	80.2	85	
Year 11	82.7	84.2	81.3	72.8	75.6	78	83.2	
Year 12	83.2	80.3	80.6	72	76.7	77.7	83.6	
Year 13	80.3	80.3	77.7	70.8	75.4	79.9	85.2	
Whole School	83.7	82.6	82.2	74.1	78.4	80.1	84.8	

Attendance has been higher than the pre-covid level of 2019.

- Increase in regular attendance by term of seven percentage points compared to 2024

	2024 Actual	2025 Target	2025 Actual
Term 1	42%	49%	53%
Term 2	35%	42%	41%
Term 3	35%	42%	38%
Term 4	22%	29%	29%

Attendance saw each term an increase on 2024. Changing policies and Attendance Management Plan which is addressed further in this meeting is designed to further lift our attendance. As a general

observation, the more we are black and white about attendance expectations, the higher the attendance.

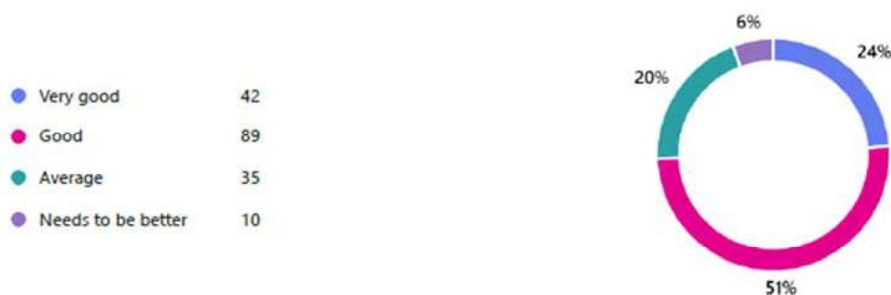
## Teaching and Curriculum Development

Students were surveyed as done annually during Term 3. A variety of questions were asked pertinent to Teaching and Curriculum:

	2025	2024	2023
Teachers think all students can do well	82%	83%	84%
Teachers often praise students for quality of work and effort	91%	93%	91%
Teachers make learning interesting	76%	73%	71%
Teachers have good subject knowledge	97%	94%	95%
Teachers are good at explaining what we are learning	85%	78%	79%
Teachers motivate us to learn	80%	76%	76%
Teachers give us clear explanations of what areas we need to improve	87%	87%	87%
Overall, how would you rate the quality of teaching at Ōtāhuhu College	75%	67%	68%

The first 7 questions were based on Agree or Strongly Agree, the overall teacher quality question was based on Good or Very Good.

. Overall how would you rate the quality of teaching at Otahuhu College? (0 point)



There were two key areas where there was significant improvement: Teachers are good at explaining what we are learning and then this was reflected in the overall improvement in

the quality of teaching from 67% in 2024 to 75% this year rating the teaching as good or very good.

Due to the upcoming changes in the curriculum, we also surveyed students on their attitudes towards external examinations:

98% Agreed or strongly agreed that it was important to do well in Examinations

66% Agreed or strongly agreed that they felt well prepared due to their study habits

74% start preparing for Examinations well in advance

83% agreed or strongly agreed that examinations causes them significant stress or anxiety

89% agreed or strongly agreed that they receive clear guidance from their teachers on how to prepare for examinations.

### Teacher Intern Programme

The Teacher Intern programme was further developed in 2025. In Term One it catered for the teachers who are new to the College as well as those who are undergoing training to be teachers, or who have a limited authority to teach. There are 6 staff in the LAT category, including three ex students. After the first Term One the focus will switch to those who are new to teaching.

In Term Two ten teachers will be meeting weekly to sharpen their teaching practice. Structured around seven key areas of professional practice, the programme offers both academic insights and contextual examples that speak directly to classroom realities. These areas include:

1. **Explicit Instruction** – Unpacking the foundations of structured, direct teaching and its impact on learning outcomes.
2. **Peer and Self-Assessment** – Exploring how empowering students to evaluate their own and others' work cultivates ownership and deeper understanding.
3. **Data-Driven Assessment** – Investigating how assessment data can inform targeted instruction and boost student progress.
4. **Good to Great** – Reflecting on the traits and habits that distinguish highly effective educators, and how these can be developed intentionally.

5. **The Relationship Between Sports Coaching and Teaching** – Drawing parallels between effective coaching and teaching practices to enhance motivation, discipline, and performance.
6. **Assessment for Learning (AfL)** – Examining formative assessment techniques that support ongoing student development.
7. **The Science of Learning** – Translating cognitive science principles into actionable strategies that support memory, attention, and student self-regulation.

Each topic combines relevant academic literature with a case study approach, grounding theory in practical application. This dual perspective allows for richer reflection and a more meaningful connection to the teachers' own classroom context.

Six teachers are met weekly in term three to look at Problem of Practice protocol. The **Problem of Practice Protocol** offers a structured, collaborative framework that can significantly benefit classroom teachers by fostering reflective practice, professional growth, and evidence-informed decision-making. Rooted in the principles of adult learning and organizational development, this protocol enables educators to engage in deep, focused dialogue around persistent instructional challenges that are complex and resistant to quick fixes.

Ōtāhuhu College became part of the Auckland Schools Teacher Training Programme. This is similar to what we have been doing and still retain the flexibility we have with our programme. The Auckland Schools' Teacher Training Programme (ASTTP) is a collaborative initiative designed to address teacher shortages and attract career changers into the teaching profession. ASTTP is a joint venture between around 40 Auckland secondary schools and the University of Waikato, which provides the academic component through its remote teacher education programme .

## A Culture of High Performance

Our robotics team made the finals of the Auckland Championships finishing second overall which is an outstanding effort. This year we are offering Business Studies for the first time. One of our students Sonny Stewart-Samuels has been selected to represent South Auckland at the national Entrepreneurs in Action programme in Wellington during the Term Two holidays. This is an all-expenses-paid opportunity, with only 66 students chosen from over 5,000 who are enrolled in the course across Aotearoa – a remarkable achievement.

Our Volleyball Senior Boys won their division of the Auckland Championships and also the Wairua Cup for best and fairest team.

Senior Boys came second in the Auckland Kilikiti championships.

One of our teacher's has established a Volleyball club. Since its establishment in April, the Club has rapidly grown to 30 active members, including 19 current Otahuhu College students, and is now operating at full capacity.

The quality of athletes within the Club is already evident. One current member is a former New Zealand volleyball representative, bringing leadership and elite-level experience to the training environment. Another member, a student from Otahuhu College, recently represented New Zealand internationally for a volleyball tournament and secured first place, a result that highlights both the calibre of talent within the Club and its early promise as a genuine high-performance pathway.

Work has been done on having a process for awarding sports' Blazers to help encourage both high levels of sporting performance and regular attendance at school. This will ensure fairness across all sporting codes. We will work on developing something similar for extra-curricular activities. To be awarded a **school blazer for sports**, must not only be in a premier sports team, but also have 90% or better attendance.

## Our Campus: Built Environment

The new wharenuui has been opened. The work on the upper courts with the extension of the cover is done, however, we are still waiting to confirm the matching and what the solution for that will be. The eastern fence line has been replaced. The walk way to reception has morphed into the widening of the front driveway and the changing of footpath access from the road. We are aiming to gain Ministry approval to capitalise this work so that it can be completed over the summer break.

The M Block work is out for tender. We are looking at how we can re-room the classes as the work is being done (2-3 years). We expect there to be a fair bit of disruption to the College during this time and looking at how to minimise and come up with long term solutions.



19 February 2026

Compliance with Education and Training Act 2020 Requirements to be a Good Employer for the year ending 31 December 2024

## 1. Fair Employment Practices:

- Ōtāhuhu College employment practices are fair and non-discriminatory. We avoid discrimination on the basis of age, gender, race, disability, sexual orientation, or any other protected characteristic.

## 2. Employment Agreements:

- Ōtāhuhu College provides clear and written employment agreements to your employees as required by the Act. These agreements outline terms and conditions of employment, including pay rates, working hours, leave entitlements, and dispute resolution procedures.

## 3. Health and Safety:

- Ōtāhuhu College creates a safe and healthy work environment for our employees and students. Ōtāhuhu College complies with health and safety regulations, conduct regular risk assessments, and implement safety measures accordingly.

## 4. Professional Development:

- Ōtāhuhu College supports the professional development of our staff. We encourage ongoing training and skill development to ensure our employees are up-to-date with best practices in education.

## 5. Equal Employment Opportunities:

- Ōtāhuhu College promotes equal employment opportunities for all employees. Encourage diversity and inclusion in your workplace.

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## 6. Reporting and Accountability:

- Ōtāhuhu College keeps accurate records of employment-related information, such as payrolls, leave balances, and performance evaluations.

## 7. Whistleblower Protection:

- Ōtāhuhu College has a Protected disclosure policy to encourage employees to report any concerns or misconduct without fear of retaliation.

## 9. Dispute Resolution:

- Ōtāhuhu College has a fair and transparent dispute resolution process to address conflicts and grievances that may arise among employees as per the relevant collective Agreements.

## 9. Continuous Improvement:

- Ōtāhuhu College Regularly review our employment practices, policies, and procedures to ensure they align with the Education and Training Act 2020 and best practices in education.

## 10. Communication:

- Maintain open and effective communication channels with our employees, students, and relevant stakeholders to address concerns and promote a positive work and learning environment.

Nga mihi

Neil Watson  
Principal

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## **Kiwisport report**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$32,907 (excluding GST). The funding was spent on equipment for netball, volleyball, basketball and rugby. The number of students participating in organised sport was 50% of the school roll.

*Challenge- Inspire - Excel*