



# Onslow College

## Annual Report | 2025

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### Our Vision

Kei konei mātou,  
ka poipoia ō mātou puāwaitanga  
ka ea hoki ō mātou wawata

We bring ourselves,  
together we are nurtured to thrive  
and realise our aspirations.

### Our Values

#### Manaakitanga

We nurture and treat each other with respect and generosity.

#### Pursuing Growth

We strive to grow and achieve together, to consistently pursue our goals with determination, and to value life-long learning.

#### Whanaungatanga

We value and grow relationships. We take the time to know each other and work to make sure that everyone can feel safe and thrive.

#### Valuing Diversity

We are inclusive and respectful of all the many ways of being that make us who we are as unique individuals and as a community.

#### Kaitiakitanga

We recognise our responsibilities to protect and look after our environments and the things that we value to support our own and our community's well being.

### Our Strategic Goals

- Wellbeing — Enhance hauora and inclusion, so we all feel included and safe.
- Te Tiriti o Waitangi — Give effect to Te Tiriti o Waitangi in all facets of the kura
- Achievement — Create great student outcomes through the provision of learner-centred programmes
- Property — To create a physical environment that enhances and nurtures ākongā/students and staff

### Achievement

A board's paramount objective in governing a school is to ensure that every student at the school is able to attain their highest possible standard in educational achievement.

#### Highest University Attainment of State, Co-Ed Secondary Schools - 2024 | Achievement ▾

Onslow College's 2025 results demonstrate outstanding overall achievement in both NCEA and Literacy and Numeracy, consistently outperforming comparable schools across multiple metrics.

In NCEA, Level 1 attainment reached a record high of 88.9%, and the school exceeded comparable schools in all NCEA levels and University Entrance. Literacy and Numeracy results also surpassed comparable schools by an average of 4.9% and 4.5% respectively.

Crucially, the commitment to equitable outcomes for Māori students has led to substantial achievement growth, with Māori attainment increasing by 9.1% at NCEA Level 1 and 13.4% at Level 2, exceeding comparable schools at these levels and significantly narrowing the achievement deficit with the overall college population. Senior Māori students are also demonstrating excellence in Literacy and Numeracy, with Year 12 Numeracy results exceeding comparable schools.

The school's high-performance culture is reinforced by strong endorsement rates, with Excellence endorsements exceeding comparable schools at NCEA Levels 2 and 3, and Merit endorsements seeing substantial increases at Levels 1 and 3. Male student achievement exceeded that of comparable schools across all NCEA levels and University Entrance. While gains were made in Pacific Peoples achievement across all NCEA levels, this remains a focus area for intervention.

Despite exceeding comparable schools at NCEA Level 1, achievement gaps persist, with NCEA Levels 2 and 3 results remaining 12-13% below comparable schools. Similarly, Pacific Peoples literacy and numeracy results remain below comparable school averages, underscoring the need for continued targeted efforts to ensure these students achieve parity with the overall population.

### Giving Effect to Te Tiriti o Waitangi

To give effect to Te Tiriti o Waitangi in all facets of the kura

#### Kawenata / Memorandum of Understanding | **Te Tiriti o Waitangi**

On Tuesday 16th December 2025, the Onslow College board, alongside three other schools signed a Kawenata / Memorandum of Understanding with Te Āti Awa Taranaki Whānui ki te Upoko o te Ika.

The purpose of the kawenata is to:

- Outline a shared commitment to co-governance between Onslow College and Te Āti Awa / Taranaki Whānui as ahi-kā-roa and kaitiaki holding mana over the whenua of this rohe/region.
- Intentionally uphold Te Tiriti o Waitangi principles, partnership, protection, and participation.
- Recognise and affirm Taranaki Whānui ki te Upoko o te Ika and specifically Te Āti Awa as ahi-kā-roa and mana whenua of the rohe/region within which our school stands.
- Reflect Te Āti Awa tikanga as appropriate within the school, based on advice from Te Āti Awa.
- Ensure decision-making reflects shared aspirations for Māori success and wellbeing and for the success and wellbeing for all.
- Value open, honest, and regular communication.

The structure of our partnership is:

- Taranaki Whānui ki te Upoko o te Ika and specifically Te Āti Awa as mana whenua will appoint a Board member on the Onslow College Board, who will have equal rights as an elected Board member.
- The whānau rūpū will remain an integral partner in supporting Māori learners and advising the school.
- Strategic goals and annual goals of the school will be developed and implemented with input from Taranaki Whānui ki te Upoko o te Ika, specifically Te Āti Awa, along with other key stakeholders, ensuring alignment with Te Tiriti o Waitangi commitments.

The signing ceremony held at Pipitea Marae was attended by the Onslow College Board, Senior Leadership Team and kaiako Māori. It was also attended by the former Principal of Onslow College - Sheena Millar. Sheena was instrumental in her leadership and commitment to equitable outcomes for Māori learners and her drive towards co-governance along with our former and current Board.

The MOU was signed by Jono Wyeth and Chris Albertson (Co-Presiding Member) on behalf of the school.

This event, the signing and the subsequent appointment of mana whenua representative to the board mark an important milestone in the school's history. As the newly appointed Principal it is a privilege to be working with a Board that is committed to this kaupapa and I am excited about where we go next.

### Attendance

To give effect to its obligation to take all reasonable steps to ensure that the school's students attend the school when it is open

#### Timetable Change | **Achievement**

Overall the longer spells have supported an increase in attendance across the school, even more so for Māori and Pasifika students

Students have generally adapted to the change well, acknowledge the benefits of more in depth learning and have enjoyed having fewer spells in a day and more time with their teachers in a spell.

Staff have also adapted well to the change. Benefits highlighted have been deeper learning and engagement, an opportunity for variety, not feeling rushed and an ability to build stronger relationships.

Key aspects of adapting positively have been around building new lesson pedagogies including things like chunking, using starters effectively and developing clear classroom routines

Challenges to overcome focus on classes where pedagogy hasn't changed. This can lead to lower student concentration and focus, and a feeling of wasted time at the end of a lesson

### Attendance

We have been measuring attendance across a range of metrics to ensure we are challenging our thinking and adapting initiatives to address non-attendance.

- Attendance is trending up across all year levels (both as year levels (vertical) and cohorts (diagonal) - Y13)
- Ethnicity data indicates that Māori students have made the most significant increase to attendance up 7.5%
- From 2023, the shift in attendance on Wednesdays has increased 9.2%
- Ako class attendance has increased at every year level with significant increases at Year 10 and Year 13.

#### Attendance - Year Level

Year Level	9	10	11	12	13
2025	83.6%	83.2%	84.7%	80.9%	78.4%
2024	83.4%	81.3%	78.2%	79.1%	74.4%
2023	80.4%	78.0%	78.8%	76.5%	75.4%

#### Attendance - Ethnicity

Ethnicity	Present (All)	Present (Māori)	Present (Pasifika)
2025	82.4%	75.4%	73.3%
2024	79.7%	71.3%	69.9%
2023	78.1%	67.9%	69.1%

#### Attendance - Days of the Week

Day of Week	M	T	W	T	F
2025	84.4%	83.8%	81.9%	81.4%	80.5%
2024	82.6%	78.6%	79.8%	77.6%	79.7%
2023	83.1%	81.5%	72.7%	74.7%	79.5%

#### Ako Class Attendance

	Y9	Y10	Y11	Y12	Y13

<b>2025</b>	90.7	90.5	89.7	89	81.9
<b>2024</b>	87.4	86.1	87.5	86.3	76.7

### Assessment Data

To ensure that the school uses good quality assessment and aromatawai information to monitor and evaluate students' progress and achievement, including any assessment or aromatawai specified in a foundation curriculum policy statement:

#### NCEA Results | Achievement ▾

##### Overall Excellent Results and Outperformance of Comparable Schools

Onslow College continues to outperform comparable schools—those with the fewest socioeconomic barriers—across all NCEA levels and University Entrance (UE).

- **Overall Achievement:** Attainment at Level 1 reached its highest point ever at 88.9%, representing an 8.1% increase from the previous year. Attainment at Level 2 (86.4%) is on par with the second-highest result on record.
- **Endorsements:** The rate of Excellence endorsements exceeded comparable schools at both Level 2 (28.6% vs. 25.4%) and Level 3 (24.8% vs. 22.7%). Merit endorsements saw a significant increase of 10.2% at Level 1 (38.4%) and 7.2% at Level 3 (35.4%).
- **Gender Performance:** Male achievement exceeded that of comparable schools across all NCEA levels and UE, with a notable difference of 8.6% at Level 2 (84.5% vs. 75.9%). Female achievement exceeded comparable schools at Level 2 (89.7% vs. 87.8%) and was within range at Level 3 (88.7% vs. 89.0%).

##### Strengthening Māori Achievement and Reducing the Deficit

The commitment to achieving equitable outcomes for Māori students is translating into considerable achievement growth, significantly reducing the gap with the overall population, particularly at the junior NCEA levels.

- **Significant Gains:** Māori achievement increased by 9.1% at Level 1 (82.8%) and 13.4% at Level 2 (84.4%).
- **Outperformance and Deficit Reduction:** Māori achievement exceeds that of comparable schools at both Level 1 and Level 2. Furthermore, the achievement gap between Māori students and the overall statistics for the college has narrowed, with Level 1 achievement now within 6% and Level 2 within 2%.

##### Addressing Pacific Peoples Achievement Deficit

Achievement for Pacific Peoples students increased across all levels—Level 1, 2, 3, and University Entrance.

- **Level 1 Outperformance:** Pacific Peoples achievement exceeded that of comparable schools for Level 1
- **Future Focus:** While this progress is encouraging, Pacific Peoples achievement remains a focus area as results are still 12-13% below comparable schools at Levels 2 and 3, and 10% below at UE.

This positive trend in NCEA results highlights the effective implementation of learner-centred programmes and a dedicated focus on lifting achievement for all students, aligning with the college's strategic goal of creating great student outcomes.

#### Literacy & Numeracy Results | Achievement ▾

Onslow College's 2025 literacy and numeracy results demonstrate overall excellent performance, consistently outperforming comparable schools. Our data highlights specific areas of strength and continued progress in strengthening Māori student achievement, alongside identifying key areas for focused intervention for Pacific Peoples students.

##### Overall Excellent Results and Outperformance of Comparable Schools

Our commitment to high standards is evident in the overall achievement data. Onslow College exceeds the performance of comparable schools—those with the fewest socioeconomic barriers—across all year levels in both Literacy and Numeracy. Specifically:1

- **Literacy:** Results exceed comparable schools across all year levels by an average of 4.9%
- **Numeracy:** Results exceed comparable schools across all year levels by an average of 4.5%

### Strengthening Māori Achievement and Reducing the Deficit

The strategic focus on equitable outcomes for Māori students is yielding strong senior achievement and a reduced achievement deficit against the overall population:

- **Senior Achievement Strength:** Māori numeracy results exceed that of comparable schools at Year 12 (96.9% vs. 93.4%)
- **Deficit Reduction:** Māori literacy results at Year 12 (93.8%) and Year 13 (96.0%) are within range of comparable schools. Furthermore, Māori literacy achievement is within 2% of the college's overall statistics at Year 12 and Year 13.1
- **Focus Area:** While senior achievement is strong, Year 11 remains a focus, with Māori literacy results being 6.1% lower and numeracy results 6.6% lower than comparable schools

### Addressing Pacific Peoples Achievement Deficit

While overall Pacific Peoples literacy and numeracy results are below comparable schools, there are encouraging signs in senior achievement that can be built upon:

- **Encouraging Progress:** Pacific Peoples achievement in Numeracy at Year 13 (90.9%) is within 4.8% of comparable schools (96.7%)
- **Continued Focus:** Pacific Peoples achievement in both literacy and numeracy remains below that of comparable schools overall, indicating a need for continued, focused intervention to align results with the overall population and comparable school statistics.

### Physically & Emotional Safe Place

to ensure that the school (i) is a physically and emotionally safe place for all students and staff; and (ii) gives effect to relevant student rights set out in this Act, the New Zealand Bill of Rights Act 1990, and the Human Rights Act 1993; and (iii) takes all reasonable steps to eliminate racism, stigma, bullying, and any other forms of discrimination within the school:

### Teaching to the Northeast | Wellbeing ▾

#### The Work of Russell Bishop: Teaching to the North-East

Professor Russell Bishop's research provides the pedagogical imperative for de-streaming. His concept of "Teaching to the North-East" creates a visual matrix of teaching effectiveness where the vertical axis represents "Relationships" (Whanaungatanga) and the horizontal axis represents "Interaction" (Pedagogy).

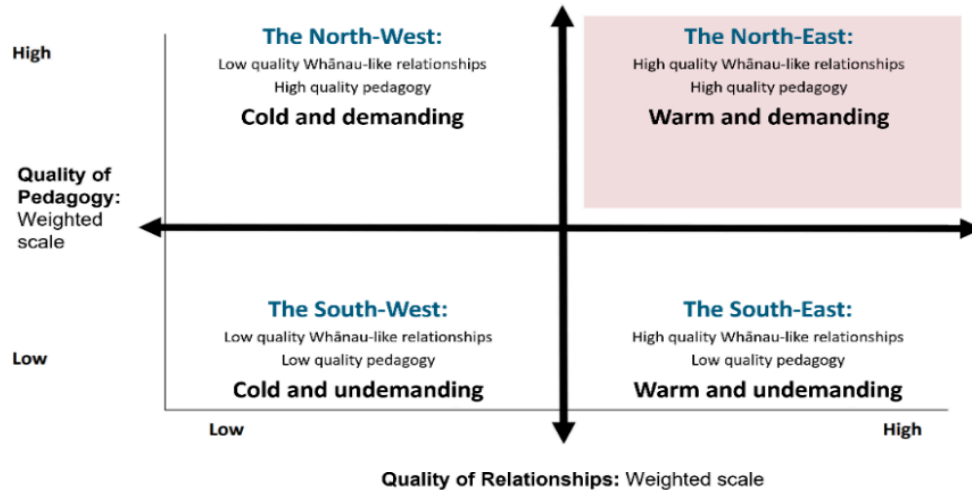
- **The North-East Quadrant:** This is the zone of high relationship and high interaction. It is a "family-like" context where culture is valued, and expectations are high.
- **Streaming as a Barrier:** Streaming structurally prevents teachers from reaching the North-East. Placing Māori students in "bottom" streams is an act of "deficit theorizing"—it assumes the student is deficient and requires a remedial, low-interaction curriculum. Bishop argues that this marginalization occurs when the specific qualities students bring (cultural capital) are treated as deficiencies.
- **Relational Pedagogy:** To teach to the North-East, a teacher must believe in the student's potential. Streaming signals the opposite. Bishop's *Te Kotahitanga* research demonstrated that when teachers reject deficit theorizing and engage in relationship-based learning, Māori student achievement accelerates rapidly—often surpassing national norms. Onslow College's rejection of streaming is a rejection of deficit theorizing. We are adopting Bishop's premise that we must create learning relationships where students can see themselves as successful learners.

Our pedagogical shift relies on three interconnected foci:

1. **Restorative Practice:** This creates relational safety. It ensures that behavioral corrections are learning opportunities, not exclusions. It aligns with Bishop's "North-East" quadrant by maintaining relationship even during conflict.

2. Universal Design for Learning (UDL): This creates instructional accessibility. It ensures that the curriculum is engaging and accessible to the diverse students we retain in the classroom.
3. Mātauranga Māori: This creates cultural validity. It ensures that Māori worldviews are embedded in the learning, not an add-on. This is supported by our partnership with Te Ātiawa Taranaki Whānui and our strategic goals for biculturalism.

Drawing upon Bishop's work, Onslow College continues to prioritise using our Effective Teacher Profile as the basis for open to learning conversations and our Professional Growth Cycle.



Our professional learning and creating learning environments that exemplify teaching in the north east quadrant means prioritising:

- Creating a family-like context for learning and a well-managed learning environment
- Teachers holding and voicing high expectations for all their students
- Students know what they need to know and learn. Utilising student-generated questions as a powerful means for deepening and extending the learning
- Ensuring that all new learning draws on prior knowledge and learning
- Embedding Assessment for Learning across all lessons so that students know where they are at in their learning, what is working well and where they need to go next
- Including opportunities for co-construction and power-sharing, cooperative learning activities

This work was facilitated across multiple levels of the school from all staff hui, to targeted engagements with Curriculum leaders, the Pastoral Care team and Ako Teachers.

As our NCEA, attendance, and Literacy/Numeracy data demonstrates, our staff are creating high expectation and high care learning environments where students can thrive.

### Inclusive of Differing Needs

to ensure that the school is inclusive of, and caters for, students with differing needs:

#### UDL | Achievement ▾

One of the annual goals and targets for 2025 was for the school to provide a sound research basis into the current pedagogies being prioritised here at Onslow College and provide the board a report on these as they relate to broader educational imperatives.

The evidence is exhaustive:

- Streaming fails: It creates inequity and limits potential, especially for Māori.
- UDL works: It builds the agency and self-efficacy required for the future of work.
- Onslow is thriving: Our NCEA data, particularly the trends for Māori, demonstrates that high expectations in a mixed-ability UDL environment yield superior results to segregation.
- The Sector agrees: From Russell Bishop to the Ministry of Education, the experts validate our direction.

Universal Design for Learning (UDL) is distinct from differentiation in its timing and intent. UDL is a framework for instructional design rather than instructional delivery. It is based on the architectural concept of universal design (e.g., ramps are essential for wheelchairs but beneficial for parents with strollers and delivery workers).

In education, UDL states that barriers to learning exist in the environment, not the student. UDL generally arranges pedagogy into three categories:

- Engagement: Providing multiple ways to recruit interest and sustain effort (the "Why" of learning).
- Representation: Providing multiple ways to present information (the "What" of learning).
- Action & Expression: Providing multiple ways for students to navigate the learning environment and demonstrate what they know (the "How" of learning).

At Onslow College, our vision is not a statement but a lived reality that we are striving for. *Kei konei mātou, ka poipoia ō mātou puāwaitanga, ka ea hoki ō mātou wawata.*

### ***Kei konei mātou | We bring ourselves***

The Vision: This strand asserts that students should not have to leave their identity at the gate. It values diversity, *whakapapa*, and the unique prior knowledge of every learner. The UDL Alignment: UDL is predicated on *learner variability*. It rejects the "myth of the average". By implementing UDL, we acknowledge that "bringing ourselves" looks different for every student.

- Cultural Responsiveness: UDL's principle of *Engagement* encourages educators to connect learning to the student's cultural context. This allows Māori students to bring their *mātauranga* into the classroom as a valid and valued lens for learning, directly countering the "whitestreaming" of curriculum.
- Inclusion: For neurodiverse students or those with disabilities, "bringing themselves" means being accepted without the need for segregating "special" interventions. UDL provides the necessary accommodations as a standard feature of the classroom environment, ensuring true belonging.

### ***Ka poipoia ō mātou puāwaitanga | Together we are nurtured to thrive***

The Vision: *Poipoia* (nurturing) implies active support and care. *Puāwaitanga* (blossoming) implies growth and the realization of potential. The UDL Alignment: UDL nurtures by removing barriers.

- From Deficit to Support: Traditional models ask, "What is wrong with this student?" UDL asks, "What is wrong with this environment?". By shifting this focus, we nurture students by fixing the system rather than blaming the child.
- Collective Success: The "Together" (*Ka poipoia*) aspect is crucial. Streaming separates; UDL unites. In a UDL classroom, students support each other's learning. The use of Restorative Practice alongside UDL ensures that this environment remains safe and relational, fulfilling the promise of *whanaungatanga*.

### ***Ka ea hoki ō mātou wawata | And realise our aspirations***

The Vision: We exist to help students achieve their goals, whether academic, vocational, or personal. The UDL Alignment: Aspirations are capped by streaming. A student in a "vocational" stream is often structurally prevented from achieving University Entrance.

- Removing the Ceiling: UDL maintains high expectations for *all* students. It provides the scaffolding needed to reach high standards rather than lowering the standard.
- Flexible Pathways: UDL supports the "Onslow Way" of promoting independence and self-discipline. By allowing students to choose how they demonstrate competence, we open up pathways to assessment success (NCEA) that were previously blocked by rigid testing formats. This directly supports the realisation of aspirations, as evidenced by our improving NCEA data.

By engaging in UDL, we are not just teaching content; we are designing a future where every student who walks through our gates—regardless of their background or neurodiversity—can say with confidence: *Kei konei mātou, ka poipoia ō mātou puāwaitanga, ka ea hoki ō mātou wawata.*

## Equitable Outcomes for Māori Students

to ensure that it (i) seeks to achieve equitable outcomes for Māori students; and (ii) takes all reasonable steps to provide for students to be taught, and to learn, in te reo Māori on request of their parents or immediate caregivers; and (iii) takes reasonable steps to ensure that the policies and practices for the school reflect New Zealand's cultural diversity:

### Whare Adornment | **Te Tiriti o Waitangi** | Property

The adornment of our Whare is an opportunity to take both a whole school and bespoke approach to curriculum and assessment design that weaves mātauranga Māori across the breadth of our school curriculum.

The schoolwide approach is for ALL learners:

- Opportunities across year levels, learning areas, subjects etc. for curriculum and assessment to be contextualised
- Is facilitated through regular class time, with planning for aligning with progress of adornment

Examples of how the whole school approach will incorporate the whare adornment into curriculum include:

#### Social Sciences & Commerce

- Explore the history and stories of mana whenua and our whenua.
- Understand migration, settlement, and whakapapa of the school.
- Study the economic, social, and cultural impact of the whare project.
- Take social action to support community goals.

#### English & Media

- Document the journey of the whare through writing, oral presentations, or media projects.
- Create films, articles, or visual stories that share learning and celebrate the whare.

#### Mathematics

- Apply maths to real contexts such as construction, surveying, and structural design.
- See how geometry, trigonometry, and statistics connect to building and design.

#### Te Reo Māori

- Use te reo to express ideas about the whare and its importance in our kura.
- Develop speaking and writing skills through authentic cultural contexts.

#### Science & PESS

- Investigate sustainable materials used in building the whare.
- Explore physics and chemistry behind construction and natural resources.
- Take action to care for Tarikākā and the local environment.
- Reflect on how culture and identity support wellbeing and connection to place.

The bespoke programme is for rangatahi Māori via E.O.I

- Running at variable periods, times/dates akin to itinerant music lessons (to allow vertical integration)
- Designing and creating the visual and physical features of the whare
- E.g. whakairo – carvings, tukutuku – woven panels, and architectural elements.

Examples of what the bespoke programme will look like include:

- Students explore toi Māori.
- Design and create whakairo and tukutuku patterns.
- Develop a series or body of artworks showing ideas and techniques.
- Produce finished art pieces inspired.
- Create or construct physical components (e.g., carved panels, CNC router designs, structure features).
- Design and produce tukutuku-style patterns or woven adornments.

There will be some learning that runs independently of the whare timeframes, and others that will be dependent on progress/milestones. E.g, Independent - Whare Costings, Build Plans vs Dependent - Photography

Some learning that can be drawn from a 'resource', whilst others will be creating the resources themselves. E.g. Resources -

Histories, Purakau, Narrative.

There will be some learning and assessment that can be repeated over coming years, across cohorts, and/or might only become possible after a set time.

Onslow College is beyond excited to be engaging in this important kaupapa and being able to facilitate this unique opportunity over a number of years to authentically engage ākonga in mātauranga and tikanga Māori. The placement of the whare in the physical centre of our school is both a physical and symbolic representation of our commitment to giving effect to Te Tiriti.

### Teaching & Learning

to give effect to its obligations in relation to (i) any foundation curriculum statements, national curriculum statements, and national performance measures; and (ii) teaching and learning programmes; and (iii) monitoring and reporting students' progress

### Focus on Achieving Equitable Outcomes for Māori and Pacific Students | Achievement ▾

#### Auckland University Project title: Understanding how middle leadership practices in secondary schools support the achievement of Māori and Pacific students

Auckland University conducted an analysis of NCEA results for 2023 in New Zealand secondary schools and identified Onslow College as being successful in supporting Year 13 Māori students to achieve academic results for NCEA level 3 that were higher than average.

The researchers would like to understand more about how our curriculum middle leaders support their teachers, in order to provide valuable insights for enhancing educational practices in all secondary school contexts.

*The research aims to understand how middle leadership practices impact academic outcomes for Māori and Pacific students. Curriculum middle leaders play a vital role in leading successful departments, and statistical analysis of New Zealand wide NZQA achievement data for Year 13 students (2023), showed that Māori students in your school perform highly. Therefore, we are very interested in learning more about the middle leadership practices at your school.*

Onslow College's Learning Area Leaders, current and former Principals (Jono & Sheena) completed the middle leader and Principal questionnaires respectively.

Further to this a panel of Year 12 & 13 Māori students participated in an online interview as a group. The interview consisted of questions designed to understand the leadership practices that students believe makes the most difference to their academic success.

Our participation in the study has now been completed and we will have access to the research once it becomes available.

#### NZQA (New Zealand Qualifications Authority) Managing National Assessment

Further validation of our commitment to equitable outcomes and the results this focus is yielding has been provided by NZQA...

From, NZQA's Annual Review, specifically commented that our "Māori achievement had increased dramatically".

And specifically the Managing National Assessment (MNA) Report noted that "Onslow College is committed to providing equitable outcomes... Senior leaders have identified and responded to a recent increase in student disengagement by focusing on providing inclusive teaching and assessment opportunities".

### Statement of Variance: Progress Against Targets

#### Wellbeing

**Wellbeing: enhance hauora and inclusion, so we all feel included and safe.**

Annual Goal	Target	Measure	Progress	Review	Next Steps
1. Embed the use of Restorative and Relational Practice (RRP): Increase whānau and student ability to articulate their understanding of RRP.	1.1: Provide training for all staff on RRP principles and techniques.	1.1: 100% of staff inducted in RRP by the end of term 2.	Completed	All staff were provided with RRP PD throughout the year.	Continue to develop staff capability in 2026, through tailored PD
	1.2: Ensure staff regularly engage in RRP strategies (e.g., mini-chats) with students.	1.2: At least 90% feeling confident in applying these practices, such as mini-chats (reported through survey).	On Track	Staff confidence is high with mini-chats.	Make sure all new staff are given PD in Term 1 on these basic elements on RRP  Provide opportunity for refreshers
	1.3: Host workshops and provide accessible materials for whānau and students about RRP.	1.3: At least one community information evening is run on the topic of RRP.	Completed	Community evening hosted. Low attendance/uptake	No further next steps needed. Look at opportunities for workshops to be held at Onslow for the community around parenting/teenagers and technology
	1.4: Use surveys or group activities to assess students' understanding of RRP.	1.4: 80% of students and whānau report they can explain RRP in their own words after participating in workshops or activities.	On Hold	Too early in the year to ask students about their experiences with RRP.  Also a number of other surveys coming for students around the timetable etc. To get meaningful responses these need to be held at the right time/spaced out.	Include student voice questions in Growth Cycle around student experience of learning relationships in their classes
2. Increase staff confidence with RRP: Staff confidence with implementing RRP will increase through training and practice.	2.1: Provide specific training for middle leaders on how to facilitate restorative conferences.	2.1: Staff training on how to facilitate conferences is delivered by the end of Term 3.	Completed	This has been completed for 2025 but is ongoing PD for staff as well	Continue PD around RRP catered to different staff requests/experience.
	2.2: Middle leaders to lead at least one restorative conference, with support and feedback from senior leaders.	2.2: 90% of middle leaders report (via survey) confidence in leading restorative conferences by the end of the year.	Completed	Middles leaders ran a number of restorative conferences-particular in the deaning space	Work with new LALs on ensuring their access to PD in this element of RRP
3. Deliver a robust Ako programme at each Year Level: A comprehensive Ako programme will be delivered, and the learning outcomes communicated with the community. Staff	3.1: Create and provide a comprehensive Ako programme, aligned with school values, to be delivered throughout the year at each year level.	3.1: All Ako classes will have a complete and structured year-long programme available, with resources provided by the start of the school year.	Completed	Structured Ako programme rolled out in 2025	Ako programme is rolled out in 2026 with adjustments based on feedback from students and staff.

will be provided with a well-structured Ako programme, including resources. All staff will have a clear understanding of the expectations and objectives for Ako at each year level, ensuring consistent delivery across the school.	3.2: Ensure that all Ako teachers receive the necessary resources to effectively deliver the programme.	3.2: The Ako dashboard provides structured resources throughout the whole year	Completed	Resources loaded onto the Ako Dashboard the Thursday before so teachers have time to process them and plan	Continuation of the Ako dashboard this year with all resources linked to the dashboard ahead of time.
	3.3: Gather student feedback at the end of Term 3 to assess how consistent the Ako programme experience is across all year levels.	3.3: By the end of Term 3, 75% of students will report satisfaction with the consistency of the Ako programme.	Completed	Student survey completed. Target reached in regards to students reporting consistent teacher delivery of the Ako programme.	Next step is to improve student engagement in Year 13 with the Ako programme-though responding to feedback and including a variety of new modules
	3.4: Collect feedback from Ako teachers regarding their engagement with and effectiveness of the programme.	3.4 Year Level Deans report on the level of engagement and delivery of the programme from their Ako teachers.	Completed	Data collected from Ako teachers by deans and passed on	Feedback used to shape the planning of the Ako programme for 2026
	3.5: There is dedicated time for Ako tracking and for Ako teachers to communicate with whānau. Staff report contact with all whānau in their Ako class each term.	3.5 Dean/Ako teachers meet every 3 weeks. A focus of this time is on tracking and contacting whānau	Completed	Deans and Ako teacher hui scheduled into the calendar. Specific tracking targets and interventions rolled out and teachers were given time to complete these tasks.	Continuation of the Ako Teacher/Dean hui 3 times a term to maintain this focus on tracking
	3.6: Information about the Ako Programme will be shared through newsletters, the school website, and Ako Conferences to ensure broad engagement.	3.6: At least 2 communications will be shared to the community on the learning aspects and impacts of the programme (with student feedback included).	Completed	Ako teacher's use of the career's hauora resources starts this term. Information to be shared in newsletter once this is underway.	Career's Hauora resources used throughout Term 2 for all year levels. Year 13 course adapted to be more student led and adapted some topics based on feedback
	4. Deans lead and support Ako delivery: Deans will lead Ako staff in the delivery of the programme and provide feedback on its impact for each class.	4.1: Deans will support Ako teachers in programme delivery and submit termly reports on the response of each Ako class to their Deputy Principal.	See 3.4/3.5	Completed	DPs meet with their deans weekly. Ako programme is discussed. We are not asking for separate written reports  Deans report to SLT when/if an Ako Teacher is not implementing the programme as required and then SLT Follow Up.
4.2: Deans will monitor and report any correlations between student engagement in the Ako programme and changes in		4.2: Each Ako class will provide feedback to their Ako Class rep who in turn meet with Year Level Deans	Completed	Ako reps provided feedback throughout the year to deans	Ako reps have been set up for 2026 and deans will be meeting with them twice a term to gather feedback.

	attendance.			
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## Te Tiriti O Waitangi

### Te Tiriti o Waitangi: Give effect to Te Tiriti O Waitangi in all facets of the kura

Annual Goal	Target	Measure	Progress	Review	Next Steps
5. Indigenising the school and strengthening partnership with Te Āti Awa Taranaki Whānui: All systems, processes, and policies across the school will be informed by Te Āti Awa Taranaki Whānui as mana whenua, ensuring a true partnership with the iwi that is reflected in every aspect of school life.	5.1: Ensure that all school policies and procedures reflect input from Te Āti Awa Taranaki Whānui, with a mechanism developed for ongoing consultation.	5.1: By the end of the school year, all school policies and procedures will incorporate Te Āti Awa Taranaki Whānui input.	On Track	MOU between Te Ātiawa and Onslow College Board - Tuesday 16th December 2026	Onboarding of new mana whenua rep for March meeting 2026
	5.2: The building project reflects a partnership between Te Āti Awa and the school, ensuring their involvement in the operation and use of the whare once it is opened.	5.2: The building project will reflect a true partnership, and by the opening of the whare, Te Āti Awa will be actively involved in its operation.	On Track	Te Ātiawa continue to guide the process of adorning the whare and wider building projects	Continued involvement and prioritisation of mana whenua voice in strategic decisions affecting property
	5.3: Prioritise Te Āti Awa achievement and aspirations within all change management processes.	5.3: Change management initiatives are explored and initiated in consultation with Te Āti Awa	On Track		
6. Embedding Mātauranga Māori and localised curriculum approaches: Mātauranga Māori will be embedded across the curriculum, and the localised curriculum content and teaching approaches will increase, ensuring the integration of Māori knowledge and perspectives throughout all learning areas. Students will be actively involved in projects that help them deepen their connection to te ao Māori and	6.1: Ensure that Learning Area Leaders can clearly articulate and demonstrate how they are embedding Mātauranga Māori and localised curriculum content in their learning areas.	6.1: By the end of school year, 100% of Learning Area Leaders will be able to clearly articulate the embedding of Mātauranga Māori and localised curriculum in their areas, and this will be visible in classroom observations.	Completed	Update: Learning Areas have completed an audit of current implementation of Mātauranga Māori and future developments.	Further opportunities offered to develop the localised curriculum and sites of significance resources in order to then inform a framework to learning areas
	6.2: Support staff to implement karakia at the start and end each school day.	6.2: 100% of teachers will have implemented start and end of day karakia by the end of the Term 2.	Completed	Completed	Complete a snapshot survey in 2026 to ensure continued implementation
	6.3: Provide ongoing Te Reo Māori lessons for staff.	6.3: Attendance will be reported back to the Board	Completed	Completed	In 2026, the reo Māori lessons will also be supplemented by a wider programme of learning contextualised by the whare adornment project.

Māori identity while making academic progress, such as the building of the whare, which will contribute to their academic progress.	6.4: Ensure that all front-of-house communication incorporates Te Reo Māori and Te Āti Awa Taranaki Whānui values.	6.4: All front-of-house communication will reflect Te Reo Māori and Te Āti Awa values by the end of Term 3.	Completed	Staff professional learning completed and resources created to support communication	Snapshot survey to be completed in 2026
	6.5: Students are involved in the building of the whare and it is the basis for achieving credits.	6.5: At least 15 students gaining credits for their work on this.	Not on Track	Whare Project Coordinator and associated position created. Meeting held on 24/06/25 to set out the parameters, timing and scope for development of cultural narrative that will inform future adornment of the whare	To be completed in 2026 as the project comes online.
7. Te Tiriti o Waitangi and reo Māori integration: The principles of Te Tiriti o Waitangi and the Māori language will be integrated across all aspects of school life, including decision-making and teaching practices.	7.1: Fully embed Year 9 Te Reo Māori as a compulsory subject by the end of Term 1. Investigation is completed on the best way for Te Reo pathways from 2026. Evaluation and recommendation is made for Everyday Māori Year 10 Te Reo in 2026.	7.1: By the end of Term 1, Year 9 Te Reo Māori will be fully embedded as a compulsory subject, and the Year 10 Everyday Māori programme will be implemented.	Completed	Evaluation of 10ERM has been completed.  ERM will be re-branded and re-developed to 10KAT (Kawa and Tikanga) in 2026 and will weave in the Whare project.	More monitoring of the course selection process for Y10 in 2026 to ensure awareness of 10MRI programme.  Will need to look at future pathway to 2027 later this year with a LAL goal for 2026 based on retention.
	7.2: Complete an investigation into the best Te Reo Māori pathways for 2026, with surveys and interviews conducted in Term 1 and recommendations made by Week 5 of Term 2.	7.2: A full investigation into Te Reo Māori pathways from 2026 will be completed by the end of Term 3, with recommendations delivered by the end of Week 5 in Term 3.	Not on Track	Incorporated into the above - See above for next steps for Te Reo Māori pathways at Onslow.  Māori LA review started in Term 4.	Review needs to be completed in 2026 so that recommendations can be made and actioned
	7.3: Students' understanding of how to give effect to Te Tiriti o Waitangi is addressed in Year 9 and 10 Te Ao Tangata programmes	7.3: 100% of students will have participated in Te Tiriti o Waitangi learning experiences by the end of Term 4.	Completed	This has been incorporated into to Junior TAT programme and has been delivered.	Continued delivery and improvement of resourcing through Junior TAT programme
	7.4: Develop school waiata, haka, karakia for use in 2026.	7.4: School waiata, haka, karakia for use in 2026 are developed by the end of the school year.	Not on Track	Karakia is being used across the school. Waiata and Haka have not been started - these will be a focus for next year's goals	Waiata and Haka are to be developed in 2026

## Achievement

### Achievement: Create great student outcomes through the provision of learner-centred programmes

Annual Goal	Target	Measure	Progress	Review	Next Steps
8. Develop pedagogy, tracking, and agency in teaching and learning to ensure our ākongā/students will achieve their goals : Universal Design for Learning will be evident in all classes and increased understanding will be apparent in teachers' growth cycles, while achievement is lifted for our Māori and Pasifika students.	8.1: Develop and implement the 75-minute UDL pedagogy across all learning areas, linked to the Effective Teacher Profile.	8.1 Mid-year reflection of 75 minute spells will be collected from staff and students and reported in Term 3. End of year analysis will be completed of next steps, successes and work ons.	Completed	Staff and student data collected and reflected upon.	Continue learning area development of what is best practice for a 75min spell in each context.
	8.2: Ensure all teaching staff engage with the Effective Teacher Profile and use it for Registration.	8.2: By the end of the school year, 100% of staff can articulate the key aspects of UDL pedagogy used in their teaching, and related this to the Effective Teacher Profile for re-certification.	Completed	All staff used the ETP to guide their growth cycle.	Continue to use the ETP and align new 2027 Teaching Standards
	8.3: Support our staff to use tracking for teaching and assessment practices, which will be linked to student achievement.		Completed	Resources developed within UDL framework.	N/A
	8.4: Review up-to-date teaching pedagogy research and analyse how Onslow College's UDL framework aligns with current best practices.	8.4: Prepare a report on UDL alignment for discussion in Term 4.	Completed	Report shared with board.	Board affirmed their commitment to resourcing and supporting our UDL focus
	8.5: Investigate the appropriateness and application of Artificial Intelligence platforms for teaching and learning in 2026 and beyond.	8.5: A report on the potential use of Artificial Intelligence platforms will be prepared and discussed with the Board by the end of Term 3.	On Track	Policy and procedures have been created.	Continue to investigate opportunities to use AI to improve staff and student outcomes in line with guidance from the education sector and relevant
	8.6: A detailed tracking programme is implemented across the school focused on attendance and above	8.6: Tracking will be effectively used to inform teaching, resulting in	Completed	Schoolwide tracking documents created with streamlined generation process.	Improved tracking format based on learning from 2025. Including Trades and Gateway students.

	the national level, with Māori achieving as Māori at or above the level of all students nationally for each year group.	equity in Māori and Pasifika student achievement across levels and our general student achievement level is maintained for NCEA.			Improved summary of On Track and Off Track students. Initiate interventions in T2 and T3.
	8.7: The study line and the Room 56 programme provides support for students and shows student attendance who are being supported increases.	Attendance of students involved in these initiatives.	On Track	Attendance and retention of students measure of success.	Increase provision of this programme with balance of specialist subject support
9. Curriculum review and development for Senior and Junior students: Curriculum is reviewed and updated, students are provided with agency within courses, and staff continue to implement NCEA Changes.	9.1: Review and modify NCEA courses to provide more flexibility and student agency.	9.1: By the end of the year, each Year 13 course will have planned to have at least one aspect of integration with another course for 2026	Completed	We have the new English and Maths curriculum/some framing around the new financial literacy curriculum aspects.	As we are receiving new information at the moment-we need to wait and see what we are working with across each junior area.
	9.2: Align the junior curriculum with school values and prepare it for implementation in 2026.	9.2: The junior curriculum will be linked to school values and ready for implementation in 2026	On Hold	Nation wide curriculum review superseding this.	N/A
	9.3: Develop a course booklet that better reflects the curriculum and content for junior and senior subjects.	9.3: The course booklet will be developed to reflect these changes, and curriculum integration will be evident in planning.	Completed	Completed and used for the start of 2026.	N/A
	9.4: Senior curriculum is reviewed and a proposal finalised for curriculum development in 2026.	See 9.1	Completed	-	-
10. Strengthening community and career education integration: Careers continues to build partnerships with the community	10.1: Continue to build partnerships with the community to deliver career education through the Ako programme.	10.1: By the end of the year, the Careers Hauora programme will be implemented, and the Ako careers programme will	Completed	Career's Hauora implemented through the Ako programme for a term using the Year level resources.	Feedback given to Career's Hauora based on student feedback. A bespoke Year 13 programme being developed for 2026 roll out

and delivers career education through the Ako programme.		be delivered across all year levels.			
	10.2: Implement the Smart Waikato programme.	10.2: Two community interactions will occur each term to support students' understanding of career pathways.	Completed	Smart Waikato implemented in Year 9 with students engaging with real work contexts for the maths curriculum learning	In 2026, this programme will be extended to Science for Year 10
	10.3: Deliver the Ako careers programme at each year level with age-appropriate content that connects students with community pathways.		Completed	Career's Hauora implemented through the Ako programme for a term using the Year level resources.	Feedback given to Career's Hauora based on student feedback. A bespoke Year 13 programme being developed for 2026 roll out
	10.4: Facilitate two community interactions per term to support student understanding of career pathways.		Completed	Careers hosted several community events. There was a Māori/Pacifika pathways event.	2026. A vocational careers evening has occurred in Term 1, with more community events to follow
11. Literacy and Numeracy approaches are embedded: Literacy and Numeracy is developed so that all Learning Areas have a clear understanding of their responsibilities. It is embedded across the School and we are developing an integrated approach to Literacy and Numeracy for 2026 implementation	11.1: Ensure consistent measurement and reporting of student progress in literacy and numeracy at the end of each term, with clear communication to whānau regarding progress toward the Curriculum Achievement Areas (CAA).	11.1 Progress in literacy and numeracy will be assessed and communicated to whānau by the end of each term.	Completed	Descriptors used and represent the skills being assessed in Lit/Num	Included in the new reporting system for 2026
	11.2: Develop measurable milestones for literacy and numeracy and share these milestones with parents at the end of Term 2 and Term 4.	11.2 Measurable milestones will be developed and shared with whānau by the end of Term 2 and Term 4, ensuring transparency in student progress.	Completed	As above. Final CAA grades for 2025 will be able Week 3 Term 4	CAA grades for Year 10s come out twice a Year. E-astle testing for Year 9s in Lit/Num at the start of the year for baseline testing.
	11.3: By the end of each term, all students will have their literacy and numeracy progress measured and communicated to their whānau.	11.3 By the end of Term 2 and Term 4, measurable literacy and numeracy milestones will be shared with via reports, with clear indicators of student progress	Completed	TPL supporting this	Included in the new reporting system for Year 9 and 10

	11.4 Develop and implement an integrated literacy and numeracy approach across all departments for 2026.	11.4: Departments will collaborate to develop an integrated approach to teaching literacy and numeracy, ensuring it is in place by 2026.	Completed	TPL Literacy/Numeracy PD for staff happens twice per term	Ongoing TPL for staff around literacy and numeracy in 2026
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## Property

### Property – To create a physical environment that enhances and nurtures ākonga/students and staff

Annual Goal	Target	Measure	Progress	Review	Next Steps
12. Building progresses with minimal disruption to learning: Projects are delivered on time and there is sufficient communication to the community and Board during the build period. There is advocacy for future development projects.	12.1: Ensure regular reporting on property development progress, ensuring minimal disruption to student learning and community engagement.	11.1: Provide termly updates on the progress of property development to the community through clear communication.	Completed	Completed	Ongoing implementation in 2026 particularly as the wider redevelopment gets underway
	12.2: Ensure the timely delivery of all programmes as outlined in the property development plan, with clear communication to the community.	11.2: 75% of property projects are delivered on time in 2025.	Not on Track	A number of projects did not meet projected deadlines due to a range of factors outside of the school's control	More appropriate measure of progress to be developed for 2026
	12.3: Advocate and plan for improvements in existing property not included in Stage 1 of the rebuild.	11.3: Key areas for property improvements beyond Stage 1 of the rebuild are identified and presented to the board by the end of term 3. Evidence of Advocacy for these projects is provided to the board.	On Track	The school continues to work productively with a range of stakeholders to advance the progress of property development	Ongoing
	12.4: Engage students and staff in understanding and demonstrating the value of kaitiaki (guardianship) within the school environment.	11.4: By the end of the school year, at least 80% of students and staff will have participated in activities or discussions demonstrating the value of kaitiaki at school.	On Hold	Not completed	To be incorporated into programme for 2026

13. There is a decrease in vandalism: A collaborative initiative is designed by school and student leadership to decrease the vandalism at the school.	13.1: Measure the number of vandalism entries in Frankie (school reporting system) in Term 1 to establish a baseline.	13.1 Record the number of incidents of vandalism reported in Frankie in Term 1 as a baseline to track improvement.	On Track	Baseline data for 2025 to be utilised for the above programme in 2026	As above.
	13.2: Develop and deliver a plan in Term 2 with Deans, the Student Leadership, and SLT to work with students and address vandalism.	12.2: In Term 3, Deans, Student Leadership, and SLT will collaborate to develop a clear action plan to educate students about the consequences of vandalism and promote positive school values.	On Hold	Not completed	To be incorporated into programme for 2026
	13.3: Re-measure the number of vandalism entries in Frankie by the end of Term 4 to assess the effectiveness of the plan and decrease in incidents.	12.3: By the end of Term 4, vandalism incidents in Frankie will have decreased by at least 20% compared to the baseline measurement in Term 1.	Not on Track	-	To be coordinated with the above

## Evaluation of Students' Progress and Achievement

### Attendance

We have been measuring attendance across a range of metrics to ensure we are challenging our thinking and adapting initiatives to address non-attendance.

- Attendance is trending up across all year levels (both as year levels (vertical) and cohorts (diagonal) - Y13)
- Ethnicity data indicates that Māori students have made the most significant increase to attendance up 7.5%
- From 2023, the shift in attendance on Wednesdays has increased 9.2%

### Attendance - Year Level

Year Level	9	10	11	12	13
2025	83.6%	83.2%	84.7%	80.9%	78.4%
2024	83.4%	81.3%	78.2%	79.1%	74.4%
2023	80.4%	78.0%	78.8%	76.5%	75.4%

### Attendance - Ethnicity

Ethnicity	Present (All)	Present (Māori)	Present (Pasifika)
2025	82.4%	75.4%	73.3%
2024	79.7%	71.3%	69.9%
2023	78.1%	67.9%	69.1%

### Attendance - Days of the Week

Day of Week	M	T	W	T	F
2025	84.4%	83.8%	81.9%	81.4%	80.5%
2024	82.6%	78.6%	79.8%	77.6%	79.7%
2023	83.1%	81.5%	72.7%	74.7%	79.5%

### Literacy and Numeracy

Overall Achievement	Literacy			Numeracy		
	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
National	78.8	87.7	92.1	78.1	87.6	92.6
Fewest Socioeconomic Barriers	86.0	91.7	91.1	86.5	92.5	95.1

<b>Onslow College</b>	<b>90.8</b>	<b>95.3</b>	<b>97.4</b>	<b>92.6</b>	<b>97.0</b>	<b>98.2</b>
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- Literacy results exceed that of comparable schools across ALL year levels by an average of 4.9%
- Numeracy results exceed that of comparable schools across ALL year levels by an average of 4.5%

<b>Māori Achievement</b>	<b>Literacy</b>		
<b>Year</b>	<b>Year 11</b>	<b>Year 12</b>	<b>Year 13</b>
<b>National</b>	69.9	84.6	91.1
<b>Fewest Socioeconomic Barriers</b>	83.9	94.0	97.4
<b>Onslow College - Māori</b>	<b>77.8</b>	<b>93.8</b>	<b>96.0</b>

<b>Numeracy</b>		
<b>Year 11</b>	<b>Year 12</b>	<b>Year 13</b>
66.4	82.4	90.1
81.6	93.4	97.4
<b>75.0</b>	<b>96.9</b>	<b>96.0</b>

- Māori literacy results are within range of comparable schools at Year 12 and Year 13
- Māori literacy results are 6.1% lower than comparable schools at Year 11
- Māori literacy results are within 2% of overall statistics at Year 12 and Year 13
- Māori numeracy results exceed that of comparable schools at Year 12, and are within range at Year 13
- Māori numeracy results are 6.6% lower than comparable schools at Year 11

<b>Pacific Peoples Achievement</b>	<b>Literacy</b>		
<b>Year</b>	<b>Year 11</b>	<b>Year 12</b>	<b>Year 13</b>
<b>National</b>	71.8	84.0	93.0
<b>Fewest Socioeconomic Barriers</b>	82.2	95.3	96.9
<b>Onslow College - Pacific Peoples</b>	<b>53.8</b>	<b>85.7</b>	<b>81.8</b>

<b>Numeracy</b>		
<b>Year 11</b>	<b>Year 12</b>	<b>Year 13</b>
69.3	83.8	92.7
77.4	92.6	96.7
<b>53.8</b>	<b>78.6</b>	<b>90.9</b>

- Pacific Peoples literacy and numeracy results are below that of comparable schools
- Pacific Peoples achievement of Numeracy at Year 13 is within 4.8% of comparable schools

### NCEA Analysis

<b>School Equity Index Band:</b>						
Fewest	Few	Below Average	Average	Above Average	Many	Most
Socioeconomic barriers to achievement						

### Overall Statistics

<b>Onslow College</b>				
<b>Year</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>UE</b>
<b>2020</b>	75.4	86.5	81.0	74.1
<b>2021</b>	79.0	82.3	84.9	73.8
<b>2022</b>	79.1	91.4	83.3	73.4

<b>Fewest Socioeconomic Barriers</b>			
<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>UE</b>
72.1	85.2	82.7	75.7
68.4	84.6	83.7	77.1
65.9	84.4	82.3	74.6

<b>2023</b>	79.3	82.3	83.6	76.0	64.9	82.0	81.8	74.2
<b>2024</b>	80.8	85.7	83.7	79.8	30.1	82.7	83.1	75.0
<b>2025</b>	<b>88.9</b>	<b>86.4</b>	83.4	76.8	88.7	81.4	82.8	74.6

- Attainment at Level 1 is the highest it has ever been with an increase of 8.1%
- Attainment at Level 2 is on par with our second highest ever
- We have exceeded attainment of comparable schools across Level 1, 2, 3 and University Entrance
- University Entrance attainment dropped 3%

### Māori Statistics

Onslow College					Fewest Socioeconomic Barriers			
Year	Level 1	Level 2	Level 3	UE	Level 1	Level 2	Level 3	UE
<b>2020</b>	63.2	81.8	66.7	55.6	70.3	90.5	83.8	70.7
<b>2021</b>	39.1	70.6	84.2	68.4	71.5	85.8	86.5	74.7
<b>2022</b>	54.8	75.0	76.9	53.8	65.8	83.6	85.2	71.4
<b>2023</b>	57.1	60.0	70.6	58.8	66.4	81.7	81.1	68.7
<b>2024</b>	73.7	71.0	72.0	64.0	34.3	89.0	84.7	69.0
<b>2025</b>	<b>82.8</b>	<b>84.4</b>	64.0	52.0	79.8	84.1	87.0	71.3

- Māori achievement at Level 1 increased 9.1%, and at Level 2 it increased 13.4%
- Māori achievement at Level 1 is within 6% of overall statistics, and within 2% at Level 2
- Māori achievement at Level 3 decreased 8%, and 12% for University Entrance
- Māori achievement exceeds that of comparable schools for Level 1 and 2, but is well below at Level 3 / UE

### Pacific Peoples Statistics

Onslow College					Fewest Socioeconomic Barriers			
Year	Level 1	Level 2	Level 3	UE	Level 1	Level 2	Level 3	UE
<b>2020</b>	33.3	71.4	42.9	28.6	67.4	85.8	79.5	60.8
<b>2021</b>	40.0	40.0	60.0	20.0	65.1	85.2	79.3	63.6
<b>2022</b>	46.2	75.0	50.0	25.0	62.0	83.0	80.1	55.6
<b>2023</b>	69.2	45.5	20.0	20.0	62.5	80.5	77.5	61.4
<b>2024</b>	75.0	69.2	55.6	44.4	31.0	84.3	83.8	62.6
<b>2025</b>	75.0	71.4	72.7	54.5	74.9	83.8	85.3	64.7

- Pacific Peoples achievement increased across Level 1, 2, 3 and University Entrance
- Pacific Peoples achievement exceeded that of comparable schools for Level 1
- Pacific Peoples achievement is 12-13% below comparable schools at Level 2, and 3 and 10% below at UE

### Gender Statistics

<b>Onslow College - Male</b>	<b>Fewest Socioeconomic Barriers</b>
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Year	Level 1	Level 2	Level 3	UE
2020	77.6	85.9	77.9	70.7
2021	76.6	83.9	81.8	72.7
2022	77.5	91.0	80.7	74.3
2023	81.8	81.2	80.2	69.8
2024	80.6	86.0	79.5	76.9
2025	89.9	84.5	79.5	73.7

Level 1	Level 2	Level 3	UE
70.4	79.5	76.6	67.4
67.5	79.2	77.1	69.3
65.4	79.0	75.5	66.7
64.5	75.6	75.6	66.5
25.6	76.6	75.5	65.7
87.7	75.9	77.4	67.3

Onslow College - Female				
Year	Level 1	Level 2	Level 3	UE
2020	71.8	87.8	85.9	79.3
2021	82.5	79.8	90.7	75.6
2022	81.5	92.0	87.8	72.0
2023	75.8	83.9	87.8	83.7
2024	81.1	85.3	89.6	84.0
2025	87.5	89.7	88.7	80.9

Fewest Socioeconomic Barriers			
Level 1	Level 2	Level 3	UE
74.1	91.9	89.3	84.9
69.4	90.6	91.1	85.9
66.5	90.4	89.6	83.0
65.5	89.3	88.4	82.4
34.7	89.0	90.4	84.1
89.9	87.8	89.0	83.1

- Male achievement increased 9.3% at Level 1, and was comparable between 2024/2025 for Level 2 and 3
- Male achievement decreased 3.2% for University Entrance
- Male achievement exceeds achievement at comparable schools across all metrics, with a significant difference at Level 2 of 8.6%
- Female achievement increased 6.4% at Level 1, and 4.4% at Level 2
- Female at University Entrance decreased 3.1%
- Female achievement exceeded that of comparable schools at Level 2, was within range at Level 3, but below at University Entrance.

### Endorsements (Excellence)

Onslow College			
Year	Level 1	Level 2	Level 3
2020	24.3	22.7	17.0
2021	18.4	26.6	19.2
2022	20.7	21.4	20.5
2023	22.7	26.4	22.3
2024	21.8	25.7	20.0
2025	15.5	28.6	24.8

Fewest Socioeconomic Barriers		
Level 1	Level 2	Level 3
37.8	32.4	28.4
40.3	34.3	30.9
34.5	29.7	24.9
29.8	25.7	20.9
20.7	26.9	20.7
18.9	25.4	22.7

- Excellence endorsements increased 2.9% at Level 2, and 4.8% at Level 3
- Excellence endorsement rates exceed that of comparable schools at Level 2 and Level 3

## Endorsements (Merit)

Onslow College				Fewest Socioeconomic Barriers		
Year	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
2020	48.0	30.7	34.0	39.8	35.0	35.9
2021	51.5	27.1	29.4	39.1	33.1	33.2
2022	50.0	34.4	29.7	40.1	34.0	34.5
2023	47.9	29.7	30.3	43.2	34.4	34.8
2024	28.2	36.6	28.2	40.1	36.0	35.5
2025	38.4	24.6	35.4	41.5	36.5	35.7

- Merit endorsements increased 10.2% at Level 1 and 7.2% at Level 3.
- Merit endorsement rates at Level 3 are in line with that of comparable schools

## Statement of Compliance with Employment Policy

The Onslow College Board is committed to ensuring our employment practices are fair, transparent, and compliant with legislation. We act in good faith and treat all employees equitably, maintaining a safe, inclusive working environment and fulfilling our duty of care obligations. Employee welfare, work-life balance and flexible working arrangements are considered. Our school recognises the importance of adhering to sound employment principles, such as good employer obligations, fair pay, and commitment to equal employment opportunities. We endeavour to ensure that these principles guide our employment practices. We ensure all staff contracts are properly documented, and all staff are provided with appropriate resources, professional development, and support to perform their roles effectively. As a state school, we recognise and honour the principles of Te Tiriti o Waitangi in all our employment practices. This includes promoting equity, partnership, and active protection for Māori staff. We periodically review and update our employment policies to reflect changes in legislation and best practice guidelines.

# ONSLOW COLLEGE

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

### School Directory

<b>Ministry Number:</b>	0269
<b>Principals:</b>	Sheena Millar and Jonathan Wyeth
<b>School Address:</b>	Burma Road, Johnsonville, Wellington 6035
<b>School Postal Address:</b>	Private Bag 13906, Johnsonville, Wellington 6440
<b>School Phone:</b>	04-4788189
<b>School Email:</b>	<a href="mailto:info@onslow.school.nz">info@onslow.school.nz</a>
<b>Accountant / Service Provider:</b>	



# ONSLOW COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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# Onslow 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.

**Bronwyn Raybould**

Full Name of Presiding Member

*Bronwyn Raybould*

[Bronwyn Raybould \(May 29, 2026 13:32:05 GMT+12\)](#)

Signature of Presiding Member

**May 29, 2026**

Date

**Jonathan Wyeth**

Full Name of Principal

*Jonathan Wyeth*

[Jonathan Wyeth \(May 29, 2026 13:23:59 GMT+12\)](#)

Signature of Principal

**May 29, 2026**

Date

# Onslow 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	16,206,599	15,963,046	15,942,394
Locally Raised Funds	3	2,064,241	1,874,892	2,050,506
Interest		74,881	78,000	107,122
Other Revenue		6,287	-	8,204
<b>Total Revenue</b>		<b>18,352,008</b>	<b>17,915,938</b>	<b>18,108,226</b>
<b>Expense</b>				
Locally Raised Funds	3	987,034	929,962	885,025
Learning Resources	4	11,378,065	11,614,603	11,409,742
Administration	5	2,014,787	1,953,421	1,856,159
Interest		12,915	17,000	15,137
Property	6	3,428,013	3,590,550	3,647,805
Other Expense	7	6,518	-	10,918
Loss on Disposal of Property, Plant and Equipment		1,576	-	4,252
<b>Total Expense</b>		<b>17,828,908</b>	<b>18,105,536</b>	<b>17,829,038</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>523,100</b>	<b>(189,598)</b>	<b>279,189</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>523,100</b>	<b>(189,598)</b>	<b>279,189</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.

# Onslow 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>		3,111,155	3,131,153	2,690,407
Total comprehensive revenue and expense for the year		523,100	(189,598)	279,189
Contribution - Furniture and Equipment Grant		82,020	-	25,280
Te Ara Accumulated Equity transferred		-	-	116,280
<b>Equity at 31 December</b>		3,716,275	2,941,555	3,111,155
Accumulated comprehensive revenue and expense		3,716,275	2,941,555	3,111,155
<b>Equity at 31 December</b>		3,716,275	2,941,555	3,111,155

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.

# Onslow 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	8	2,450,226	603,685	729,952
Accounts Receivable	9	1,029,318	1,125,883	1,113,841
GST Receivable		58,708	-	-
Prepayments		15,351	40,370	40,370
Investments	10	500,000	1,500,000	1,500,000
Funds Receivable for Capital Works Projects	17	364,739	255,128	331,009
		<u>4,418,342</u>	<u>3,525,066</u>	<u>3,715,172</u>
<b>Current Liabilities</b>				
GST Payable		-	66,412	66,412
Accounts Payable	12	1,478,579	1,336,881	1,376,716
Revenue Received in Advance	13	373,247	458,721	478,721
Provision for Cyclical Maintenance	14	51,148	58,500	45,455
Finance Lease Liability	15	31,712	32,863	32,863
Funds held in Trust	16	428,352	404,249	404,249
Funds held for Capital Works Projects	17	73,536	-	75,881
		<u>2,436,574</u>	<u>2,357,626</u>	<u>2,480,297</u>
<b>Working Capital Surplus/(Deficit)</b>		1,981,768	1,167,440	1,234,875
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	2,215,084	2,274,639	2,347,604
		<u>2,215,084</u>	<u>2,274,639</u>	<u>2,347,604</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	433,042	421,277	392,077
Finance Lease Liability	15	47,535	79,247	79,247
		<u>480,577</u>	<u>500,524</u>	<u>471,324</u>
<b>Net Assets</b>		<u>3,716,275</u>	<u>2,941,555</u>	<u>3,111,155</u>
<b>Equity</b>		<u>3,716,275</u>	<u>2,941,555</u>	<u>3,111,155</u>

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

# Onslow 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>				
Te Ara Funds		-	-	150,862
Government Grants		4,147,730	3,483,046	3,981,661
Locally Raised Funds		1,494,208	1,299,000	1,422,142
International Students		635,984	575,892	663,749
Goods and Services Tax (net)		(125,120)	-	99,382
Payments to Employees		(2,127,826)	(2,202,610)	(2,271,192)
Payments to Suppliers		(3,144,727)	(3,088,559)	(3,304,509)
Interest Paid		(12,915)	(17,000)	(15,137)
Interest Received		72,310	78,000	116,151
Net cash from/(to) Operating Activities		939,644	127,769	843,109
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,480	-	(4,252)
Purchase of Property Plant & Equipment (and Intangibles)		(233,755)	(254,036)	(349,744)
Purchase of Investments		-	-	(300,000)
Proceeds from Sale of Investments		1,000,000	-	-
Net cash from/(to) Investing Activities		768,725	(254,036)	(653,996)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		56,741	-	25,280
Finance Lease Payments		(32,863)	-	(35,216)
Funds Administered on Behalf of Other Parties		(11,973)	-	(190,230)
Net cash from/(to) Financing Activities		11,905	-	(200,166)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>1,720,274</b>	<b>(126,267)</b>	<b>(11,053)</b>
Cash and cash equivalents at the beginning of the year	8	729,952	729,952	741,005
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>2,450,226</b>	<b>603,685</b>	<b>729,952</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.

# Onslow College

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Onslow 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) Operating Lease Payments**

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

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

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

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

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

**g) Accounts Receivable**

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

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

**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. The valuation is based on **[details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)]**.

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 international and domestic students 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.

**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) Provision for Cyclical Maintenance**

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

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

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

**q) Financial Instruments**

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services received in-kind**

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

**2. Government Grants**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Government Grants - Ministry of Education	4,050,781	3,423,046	3,829,952
Teachers' Salaries Grants	9,726,726	10,000,000	9,478,372
Use of Land and Buildings Grants	2,332,143	2,480,000	2,493,443
Ka Ora, Ka Ako - Healthy School Lunches Programme	-	-	17,641
Other Government Grants	96,949	60,000	122,986
	<b>16,206,599</b>	<b>15,963,046</b>	<b>15,942,394</b>

**3. Locally Raised Funds**

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

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Donations and Bequests	664,683	566,000	735,119
Fees for Extra Curricular Activities	487,495	550,000	454,154
Trading	33,636	65,000	69,101
Fundraising and Community Grants	88,369	118,000	122,682
Other Revenue	93,114	-	97,113
International Student Fees	696,944	575,892	572,337
	<b>2,064,241</b>	<b>1,874,892</b>	<b>2,050,506</b>
<b>Expense</b>			
Extra Curricular Activities Costs	461,917	454,100	436,880
Trading	20,629	25,000	37,805
Fundraising and Community Grant Costs	60,185	37,500	65,795
Other Locally Raised Funds Expenditure	-	-	-
International Student - Employee Benefits - Salaries	206,574	194,597	160,913
International Student - Other Expenses	237,729	218,765	183,632
	<b>987,034</b>	<b>929,962</b>	<b>885,025</b>
<i>Surplus for the year Locally Raised Funds</i>	<b>1,077,207</b>	<b>944,930</b>	<b>1,165,481</b>

**4. Learning Resources**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Curricular	537,782	606,000	618,647
Information and Communication Technology	219,427	205,000	203,589
Employee Benefits - Salaries	10,181,649	10,433,103	10,153,374
Staff Development	44,303	42,500	41,571
Depreciation	366,273	327,000	368,960
Other Learning Resources	28,631	1,000	23,601
	<b>11,378,065</b>	<b>11,614,603</b>	<b>11,409,742</b>

**5. Administration**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Audit Fees	28,241	31,746	11,642
Board Fees and Expenses	34,680	25,000	13,518
Operating Leases	2,511	-	1,073
Legal Fees	88,927	10,000	4,195
Other Administration Expenses	195,956	161,500	241,107
Employee Benefits - Salaries	1,371,664	1,475,075	1,325,623
Insurance	51,446	46,500	48,954
Service Providers, Contractors and Consultancy	241,362	203,600	192,406
Ka Ora, Ka Ako - Healthy School Lunches Programme	-	-	17,641
	<u>2,014,787</u>	<u>1,953,421</u>	<u>1,856,159</u>

**6. Property**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Consultancy and Contract Services	634,821	600,750	599,314
Cyclical Maintenance	121,861	92,700	54,660
Heat, Light and Water	161,234	173,000	171,724
Rates	16,635	11,700	11,562
Repairs and Maintenance	77,122	138,800	135,596
Use of Land and Buildings	2,332,143	2,480,000	2,493,443
Employee Benefits - Salaries	44,132	60,000	104,565
Other Property Expenses	40,065	33,600	76,941
	<u>3,428,013</u>	<u>3,590,550</u>	<u>3,647,805</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. Other Expense**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Loss on Uncollectable Accounts Receivable	6,518	-	10,918
	<u>6,518</u>	<u>-</u>	<u>10,918</u>

**8. Cash and Cash Equivalents**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Bank Accounts	2,450,226	603,685	729,952
Cash and cash equivalents for Statement of Cash Flows	<u>2,450,226</u>	<u>603,685</u>	<u>729,952</u>

Of the \$2,450,226 Cash and Cash Equivalents \$900,662 is subject to restrictions for the following reasons:

\$355,957 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 12.

\$116,353 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 16.

\$428,352 is held for Funds Held in Trust, including International Homestay and PTA Funds as per note 15.

**9. Accounts Receivable**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	98,691	282,389	270,347
Interest Receivable	7,068	4,497	4,497
Teacher Salaries Grant Receivable	923,559	838,997	838,997
	<u>1,029,318</u>	<u>1,125,883</u>	<u>1,113,841</u>
Receivables from Exchange Transactions	105,759	286,886	274,844
Receivables from Non-Exchange Transactions	923,559	838,997	838,997
	<u>1,029,318</u>	<u>1,125,883</u>	<u>1,113,841</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	500,000	1,500,000	1,500,000
	<u>500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
Total Investments	<u>500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>

**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2025</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	819,781	36,382	-	-	(29,603)	<b>826,560</b>
Furniture and Equipment	1,007,610	169,275	(3,750)	-	(168,476)	<b>1,004,659</b>
Information and Communication Technology	335,235	22,376	-	-	(119,580)	<b>238,031</b>
Motor Vehicles	3,340	-	-	-	(3,340)	-
Textbooks	2,993	-	-	-	(964)	<b>2,029</b>
Leased Assets	107,524	-	-	-	(35,322)	<b>72,202</b>
Library Resources	71,121	9,470	-	-	(8,988)	<b>71,603</b>
	<u>2,347,604</u>	<u>237,503</u>	<u>(3,750)</u>	<u>-</u>	<u>(366,273)</u>	<u><b>2,215,084</b></u>

The net carrying value of TELA laptops held under a finance lease is \$479247 (2024: \$107525)

*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.

	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	1,442,801	(616,241)	<b>826,560</b>	1,406,419	(586,638)	<b>819,781</b>
Furniture and Equipment	2,515,997	(1,511,338)	<b>1,004,659</b>	2,318,289	(1,310,679)	<b>1,007,610</b>
Information and Communication Technology	1,979,903	(1,741,872)	<b>238,031</b>	1,957,527	(1,622,292)	<b>335,235</b>
Motor Vehicles	38,696	(38,696)	-	38,696	(35,356)	<b>3,340</b>
Textbooks	132,710	(130,681)	<b>2,029</b>	132,710	(129,717)	<b>2,993</b>
Leased Assets	256,765	(184,563)	<b>72,202</b>	256,768	(149,244)	<b>107,524</b>
Library Resources	281,430	(209,827)	<b>71,603</b>	270,586	(199,465)	<b>71,121</b>
	<b>6,648,302</b>	<b>(4,433,218)</b>	<b>2,215,084</b>	<b>6,380,995</b>	<b>(4,033,391)</b>	<b>2,347,604</b>

**12. Accounts Payable**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	461,613	239,758	239,758
Accruals	25,749	158,546	158,546
Banking Staffing Overuse	-	-	39,835
Employee Entitlements - Salaries	923,559	838,997	838,997
Employee Entitlements - Leave Accrual	67,658	99,580	99,580
	<b>1,478,579</b>	<b>1,336,881</b>	<b>1,376,716</b>
Payables for Exchange Transactions	1,478,579	1,336,881	1,376,716
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>1,478,579</b>	<b>1,336,881</b>	<b>1,376,716</b>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
International Student Fees in Advance	355,957	416,917	416,917
Other revenue in Advance	17,290	41,804	61,804
	<b>373,247</b>	<b>458,721</b>	<b>478,721</b>

**14. Provision for Cyclical Maintenance**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	437,532	392,077	386,104
Increase to the Provision During the Year	121,861	92,700	98,063
Use of the Provision During the Year	(75,203)	(50,000)	(46,635)
Provision at the End of the Year	<u>484,190</u>	<u>434,777</u>	<u>437,532</u>
Cyclical Maintenance - Current	51,148	58,500	45,455
Cyclical Maintenance - Non current	433,042	421,277	392,077
	<u>484,190</u>	<u>479,777</u>	<u>437,532</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026 painting the exterior of F Block. This plan is based on the School's 10 Year Property plan and updated quotes.

**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:

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	31,712	32,863	32,863
Later than One Year	47,535	79,247	79,247
	<u>79,247</u>	<u>112,110</u>	<u>112,110</u>
<b>Represented by</b>			
Finance lease liability - Current	31,712	32,863	32,863
Finance lease liability - Non current	47,535	79,247	79,247
	<u>79,247</u>	<u>112,110</u>	<u>112,110</u>

**16. Funds held in Trust**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	428,352	404,249	404,249
	<u>428,352</u>	<u>404,249</u>	<u>404,249</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 \$
Electrical and Heating Project 251033	(76,067)	150,000	(74,041)	-	(108)
Music, Hall & Drama	(110,941)	650,000	(646,558)	-	(107,499)
Block P Access to Prefabs	(50,245)				(50,245)
Block P Prefab Upgrade TM	629				629
SIP Hub	(4,517)				(4,517)
SNM Low Vision	43,607		(8,038)		35,569
SNM Low Vision 2025	(2,609)		(7,292)		(9,901)
SNM Universal Bathroom	(18,988)	34,552	(14,032)		1,532
Special Needs 2023	26,999	-	2,961		29,960
Sprinkler Remediation	(7,873)				(7,873)
Tetraplegic Access	4,646				4,646
Block N Cladding Replacement 255094	-	50,000	(74,052)	-	(24,052)
Block O Cladding and Window Replacement 256816	(59,770)	212,000	(311,068)	-	(158,838)
Fume Cupboard 253654	-	17,396	(17,396)		-
Gym Floor	-		(1,706)		(1,706)
Room 50 Demolition	-	12,631	(12,631)		-
Emergency Response Leak 35841	-	3,268	(3,268)	-	-
Te Ara Drainage Project	-	4,000	(2,800)	-	1,200
<b>Totals</b>	<b>(255,129)</b>	<b>1,133,847</b>	<b>(1,169,921)</b>	<b>-</b>	<b>(291,203)</b>

**Represented by:**

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

73,536  
(364,739)

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Electrical and Heating Project	(1,560)	-	(74,507)	-	(76,067)
Music, Hall & Drama	(2,557)	-	(108,384)	-	(110,941)
Block P Access to Prefabs	(8,754)	-	(41,491)	-	(50,245)
Block P Prefab Upgrade TM	629	-	-	-	629
Block K, O: Exterior cladding and joinery replacement	(22,296)	-	(37,474)	-	(59,770)
Sensory Room	(6,288)	6,288	-	-	-
SIP Hub	(3,856)	-	(661)	-	(4,517)
SNM Low Vision	45,769	-	(2,162)	-	43,607
SNM Low Vision 2025	-	-	(2,609)	-	(2,609)
SNM Universal Bathroom	(50,399)	360,000	(328,589)	-	(18,988)
Special Needs 2023	31,499	-	(4,500)	-	26,999
Sprinkler Remediation	(7,873)	-	-	-	(7,873)
Tetraplegic Access	6,787	-	(2,141)	-	4,646
<b>Totals</b>	<b>(18,899)</b>	<b>366,288</b>	<b>(602,518)</b>	<b>-</b>	<b>(255,129)</b>

**Represented by:**

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

75,881  
(331,009)

**18. Te Ara School (The Wellington Activity Centre)**

Te Ara School (The Wellington Activity Centre) operates as a separate business unit of the school under an agreement with the Ministry of Education. The Centre is managed by Onslow College, and from January 2024, its financial transactions have been consolidated into the Onslow College Annual Financial Statements. The revenue and expenses relating to the Centre are included in the school's Statement of Revenue and Expense. During the year, funding was applied towards learning resources, administration, and property management expenses.

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
<b>Revenue</b>			
Government Grants	382,933	350,590	414,602
Local Funds	77,062	72,400	85,229
Other Income	1,691	3,000	5,648
Total funds received	<u>461,686</u>	<u>425,990</u>	<u>505,479</u>
<b>Expenses</b>			
Learning Resources	240,241	222,200	230,692
Administration	82,631	100,715	103,555
Property	134,915	107,550	111,230
Other Expenses	1,886	-	4,517
	<u>459,673</u>	<u>430,465</u>	<u>449,994</u>
<b>Net Surplus for the Year</b>	<u><u>2,013</u></u>	<u><u>(4,475)</u></u>	<u><u>55,485</u></u>

## 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.

During the 2025 financial year, the School entered into transactions with entities controlled by a Board member, Huia Puketapu. Ms Puketapu is the Founder/Director of edSEcTer Consultancy Group Ltd and a Director of Wai-Worx Ltd.

Ms Puketapu declared her interests and abstained from all discussions and decision-making processes related to the engagement of these entities.

No amounts were outstanding for payment to these entities as at 31 December 2025.

The total value of transactions with edSEcTer Consultancy Group Ltd exceeded the \$25,000 threshold for pecuniary interests as set out in the Education and Training Act 2020, Schedule 23, clause 10. Under the provisions of the Act, a breach of this threshold results in a board member being disqualified from office. Consequently, Ms Puketapu was unable to continue her board membership for the remainder of the 2025 year once the threshold was crossed.

### *Nature of the transaction*

	<b>2025 Actual</b>	<b>2024 Actual</b>
	\$	\$
Payments made to edSEcTer Consultancy Group Ltd for professional development services	65,944	46,738
	<u>65,944</u>	<u>46,738</u>

## 20. Remuneration

### *Key management personnel compensation*

Key management personnel of the School include all Board members, Principal and Senior Leadership Team.

	<b>2025 Actual</b>	<b>2024 Actual</b>
	\$	\$
<i>Board Members</i>		
Remuneration	5,520	4,630
<i>Leadership Team</i>		
Remuneration	943,133	887,674
Full-time equivalent members	6	6
Total key management personnel remuneration	<u>948,653</u>	<u>892,304</u>

There were 12 Board members prior to the September elections and 10 Board members post September, excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has subcommittees: Finance (5 members) and Property (5 members) that meet monthly, and Policy (6 members) that meet quarterly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal 1*

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

	<b>2025 Actual</b>	<b>2024 Actual</b>
Salaries and Other Short-term Employee Benefits:	<b>\$000</b>	<b>\$000</b>
Salary and Other Payments	170 - 180	210 - 220
Benefits and Other Emoluments	4 - 5	5 - 6

*Principal 2*

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

	<b>2025 Actual</b>	<b>2024 Actual</b>
Salaries and Other Short-term Employee Benefits:	<b>\$000</b>	<b>\$000</b>
Salary and Other Payments	60 - 70	
Benefits and Other Emoluments	1 - 2	-

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2025 FTE Number</b>	<b>2024 FTE Number</b>
100 - 110	22.00	19.00
110 - 120	12.00	12.00
120 - 130	10.00	9.00
130 - 140	4.00	-
140 - 150	-	3.00
	48.00	43.00

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:

	<b>2025 Actual</b>	<b>2024 Actual</b>
Total	-	\$5,000
Number of People	-	1

## 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 \$272,205 (2024:\$324,302) as a result of entering the following contracts:

<b>Contract Name</b>	<b>Remaining Capital Commitment</b>
	<b>\$</b>
Music Block (F Block) Fitout	24,310
Block N Cladding	113,567
Block O Windows	134,328
<b>Total</b>	<b><u>272,205</u></b>

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

## 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	2,450,226	603,685	729,952
Receivables	1,029,318	1,125,883	1,113,841
Investments - Term Deposits	500,000	1,500,000	1,500,000
Total financial assets measured at amortised cost	<u>3,979,544</u>	<u>3,229,568</u>	<u>3,343,793</u>

### Financial liabilities measured at amortised cost

Payables	1,478,579	1,336,881	1,376,716
Finance Leases	79,247	112,110	112,110
Total financial liabilities measured at amortised cost	<u>1,557,826</u>	<u>1,448,991</u>	<u>1,488,826</u>

## 25. Events After Balance Date

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

# Independent auditor's report

## To the readers of the financial statements of Onslow College for the year ended 31 December 2025

The Auditor-General is the auditor of Onslow College (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

### Opinion

We have audited the financial statements of the School on pages 2 to 21, which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2025, and
  - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 29 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### Basis for 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.

### **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.

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.

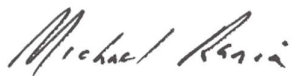
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



**Michael Rania | Moore Markhams Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand

## Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$34,194 (excluding GST). The funding was spent on sports equipment, coaching, and the administration of delivering sport across multiple codes. The number of students participating in organised sport in 2025 was 688, this was an decrease from 742 in 2024. Overall 52.6% of students participated in organised sport at Onslow College and 26 staff were involved. Our school roll in 2025 was 1,379.