

KARAMU HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 229

Principal: Dionne Thomas

School Address: 901 Windsor Avenue, Parkvale, Hastings 4122

School Postal Address: P O Box 346, Hastings 4156

School Phone: 06 878 7139

School Email: admin@karamu.school.nz

Accountant / Service Provider: Epplert & Co Limited - Chartered Accountants, 207 Avenue Road East, Hastings.

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Dave de Lange	Presiding Member	Elected	2025
Masae Leleimalefaga	Presiding Member	Elected	2028
Dionne Thomas	Principal ex Officio		
Nick Richards	Parent Representative	Elected	2025
Jonathon Marks	Parent Representative	Elected	2025
Grant Russell	Parent Representative	Elected	2028
Elyse Hutchinson	Parent Representative	Elected	2028
Rion Roben	Parent Representative	Elected	2028
Leana Becker	Parent Representative	Elected	2028
Ben Roberts	Staff Representative	Elected	2026
Maddie Leigh	Student Representative	Elected	2026
Taylor Bevan	Student Representative	Elected	2025

KARAMU HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Karamu High School

Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Grant Russell

Full Name of Presiding Member



Signature of Presiding Member

5 JUNE 2026

Date

Dionne Thomas

Full Name of Principal



Signature of Principal

5 JUNE 2026

Date

Karamu High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	11,821,760	11,430,304	12,110,317
Locally Raised Funds	3	460,323	357,000	642,898
Interest		57,114	20,000	82,603
Gain on Sale of Property, Plant and Equipment		4,609	-	4,052
Other Revenue		-	-	12,024
Total Revenue		12,343,806	11,807,304	12,851,894
Expense				
Locally Raised Funds	3	391,485	335,000	542,983
Learning Resources	4	8,401,294	8,347,135	8,027,625
Administration	5	1,265,709	1,284,580	2,023,729
Interest		8,181	-	9,301
Property	6	1,919,861	1,914,932	2,155,762
Loss on Disposal of Property, Plant and Equipment		25,882	-	52,566
Total Expense		12,012,412	11,881,647	12,811,966
Net Surplus / (Deficit) for the year		331,394	(74,343)	39,928
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		331,394	(74,343)	39,928

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

Karamu High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		3,391,550	3,391,550	3,300,912
Total comprehensive revenue and expense for the year		331,394	(74,343)	39,928
Contribution - Furniture and Equipment Grant		-	-	50,710
Equity at 31 December		3,722,944	3,317,207	3,391,550
Accumulated comprehensive revenue and expense		3,722,944	3,317,207	3,391,550
Equity at 31 December		3,722,944	3,317,207	3,391,550

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.

Karamu High School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,652,208	1,675,657	1,865,032
Accounts Receivable	8	665,411	351,550	644,628
GST Receivable		50,752	25,000	14,779
Prepayments		108,387	20,000	17,584
Inventories	9	140,316	160,000	160,555
Investments	10	564,138	550,000	137,415
Funds Receivable for Capital Works Projects	16	315,398	-	106,736
		<u>3,496,610</u>	<u>2,782,207</u>	<u>2,946,729</u>
Current Liabilities				
Accounts Payable	12	855,752	750,000	838,925
Revenue Received in Advance	13	256,910	40,000	131,261
Provision for Cyclical Maintenance	14	63,576	15,000	20,437
Finance Lease Liability	15	35,024	50,000	43,053
Funds held for Capital Works Projects	16	4,134	-	207,718
		<u>1,215,396</u>	<u>855,000</u>	<u>1,241,394</u>
Working Capital Surplus/(Deficit)		<u>2,281,214</u>	<u>1,927,207</u>	<u>1,705,335</u>
Non-current Assets				
Investments	10	-	-	412,309
Property, Plant and Equipment	11	1,657,562	1,650,000	1,565,767
		<u>1,657,562</u>	<u>1,650,000</u>	<u>1,978,076</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	156,396	180,000	220,984
Finance Lease Liability	15	59,436	80,000	70,877
		<u>215,832</u>	<u>260,000</u>	<u>291,861</u>
Net Assets		<u>3,722,944</u>	<u>3,317,207</u>	<u>3,391,550</u>
Equity		<u>3,722,944</u>	<u>3,317,207</u>	<u>3,391,550</u>

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

Karamu High School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		3,175,897	2,848,141	3,019,529
Locally Raised Funds		581,169	365,000	677,422
Hostel		-	-	
International Students		-	-	
Goods and Services Tax (net)		(35,973)	(50,000)	8,370
Payments to Employees		(1,741,361)	(1,382,285)	(1,842,598)
Payments to Suppliers		(1,424,254)	(1,462,912)	(1,407,083)
Interest Paid		(8,181)	-	(9,301)
Interest Received		44,375	35,000	92,733
Net cash from/(to) Operating Activities		591,672	352,944	539,072
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		4,609	(4,500)	4,348
Purchase of Property Plant & Equipment (and Intangibles)		(338,889)	(105,000)	(205,985)
Purchase of Investments		(14,414)	(412,000)	(35,385)
Proceeds from Sale of Investments		-	300,000	-
Net cash from/(to) Investing Activities		(348,694)	(221,500)	(237,022)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	50,710
Finance Lease Payments		(43,497)	(3,000)	(45,578)
Funds Administered on Behalf of Other Parties		(412,246)	(91,500)	116,812
Net cash from/(to) Financing Activities		(455,743)	(94,500)	121,944
Net increase/(decrease) in cash and cash equivalents		(212,765)	36,944	423,994
Cash and cash equivalents at the beginning of the year	7	1,865,032	1,638,713	1,441,040
Cash and cash equivalents at the end of the year	7	1,652,267	1,675,657	1,865,034

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.

Karamu High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. 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 21.

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.

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) Inventories

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

i) Investments

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

ii) 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	7–40 years
Furniture and Equipment	2–17 years
Information and Communication Technology	2-10 years
Motor Vehicles	5-10 years
Leased Assets held under a Finance Lease	3-5 years
Library Resources	5-8 years

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received [Property maintenance] 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 students, should the School be unable to provide the services to which they relate.

o) 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.

p) 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.

q) Shared Funds

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

r) 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.

s) 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.

t) 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.

u) Budget Figures

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

v) 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	3,109,406	2,706,304	2,906,714
Teachers' Salaries Grants	6,734,492	6,750,000	6,354,525
Use of Land and Buildings Grants	1,376,236	1,376,000	1,573,376
Ka Ora, Ka Ako - Healthy School Lunches Programme	553,434	553,000	1,228,685
Other Government Grants	48,192	45,000	47,017
	<u>11,821,760</u>	<u>11,430,304</u>	<u>12,110,317</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	21,284	15,000	18,610
Fees for Extra Curricular Activities	98,959	82,000	109,327
Trading	233,796	255,000	179,732
Fundraising and Community Grants	84,206	-	139,386
Other Revenue	22,078	5,000	195,843
	<u>460,323</u>	<u>357,000</u>	<u>642,898</u>
Expense			
Extra Curricular Activities Costs	172,106	124,000	175,654
Trading	219,379	211,000	231,995
Other Locally Raised Funds Expenditure	-	-	135,334
	<u>391,485</u>	<u>335,000</u>	<u>542,983</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>68,838</u>	<u>22,000</u>	<u>99,915</u>

Donations include a \$10,154 donation from the HB Foundation.

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	309,096	305,700	342,635
Information and Communication Technology	3,587	20,000	5,357
Employee Benefits - Salaries	7,771,432	7,763,735	7,376,701
Staff Development	55,515	55,000	63,334
Depreciation	245,241	200,000	215,095
Other Learning Resources	16,423	2,700	24,503
	<u>8,401,294</u>	<u>8,347,135</u>	<u>8,027,625</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	14,830	11,200	15,510
Board Fees and Expenses	16,505	15,380	21,470
Operating Leases	-	18,000	1,337
Other Administration Expenses	125,292	115,300	123,686
Employee Benefits - Salaries	512,184	502,500	568,365
Insurance	21,113	22,000	20,828
Service Providers, Contractors and Consultancy	47,211	47,200	43,848
Ka Ora, Ka Ako - Healthy School Lunches Programme	528,574	553,000	1,228,685
	<u>1,265,709</u>	<u>1,284,580</u>	<u>2,023,729</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	143,394	141,932	140,311
Cyclical Maintenance	56,109	30,000	71,071
Heat, Light and Water	87,204	90,000	85,356
Rates	8,967	18,000	22,689
Repairs and Maintenance	61,252	81,000	76,700
Use of Land and Buildings	1,376,236	1,376,000	1,573,376
Employee Benefits - Salaries	137,740	123,500	127,165
Other Property Expenses	48,959	54,500	59,094
	<u>1,919,861</u>	<u>1,914,932</u>	<u>2,155,762</u>

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	1,657,692	1,675,657	1,867,698
Bank Overdraft	(5,484)	-	(2,666)
Cash and cash equivalents for Statement of Cash Flows	<u>1,652,208</u>	<u>1,675,657</u>	<u>1,865,032</u>

Of the \$1,652,208 Cash and Cash Equivalents \$23,553 is subject to restrictions for the following reasons:

- \$23,553 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 16.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	765	-	16,015
Interest Receivable	20,814	-	8,075
Banking Staffing Underuse	-	-	(1,599)
Teacher Salaries Grant Receivable	643,832	351,550	622,137
	<u>665,411</u>	<u>351,550</u>	<u>644,628</u>
Receivables from Exchange Transactions	21,579	-	24,090
Receivables from Non-Exchange Transactions	643,832	351,550	620,538
	<u>665,411</u>	<u>351,550</u>	<u>644,628</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	138,887	160,000	159,907
Canteen	1,429	-	648
	<u>140,316</u>	<u>160,000</u>	<u>160,555</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	564,138	550,000	137,415
Non-current Asset			
Long-term Bank Deposits	-	-	412,309
Total Investments	<u>564,138</u>	<u>550,000</u>	<u>549,724</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Building Improvements	584,692	91,609	(23,975)	-	(28,573)	623,753
Furniture and Equipment	412,884	151,730	(1,907)	-	(80,940)	481,767
Information and Communication Technology	324,153	42,471	-	-	(65,734)	300,890
Motor Vehicles	88,348	44,348	-	-	(18,302)	114,394
Leased Assets	107,111	25,861	-	-	(44,913)	88,059
Library Resources	48,579	6,899	-	-	(6,779)	48,699
	<u>1,565,767</u>	<u>362,918</u>	<u>(25,882)</u>	<u>-</u>	<u>(245,241)</u>	<u>1,657,562</u>

The net carrying value of Leased Assets held under a finance lease is \$88,059 (2024: \$107,111)

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

	2025	2025	2025	2024	2024	2024
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	987,161	(363,408)	623,753	928,811	(344,119)	584,692
Furniture and Equipment	1,664,394	(1,182,626)	481,768	1,547,116	(1,134,232)	412,884
Information and Communication Technology	893,266	(592,377)	300,889	850,795	(526,642)	324,153
Motor Vehicles	187,123	(72,730)	114,393	165,811	(77,463)	88,348
Leased Assets	300,321	(212,260)	88,061	281,874	(174,763)	107,111
Library Resources	310,833	(262,135)	48,698	303,934	(255,355)	48,579
	4,343,098	(2,685,536)	1,657,562	4,078,341	(2,512,574)	1,565,767

12. Accounts Payable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	83,134	-	91,028
Accruals	8,855	-	6,581
Employee Entitlements - Salaries	732,346	750,000	710,309
Employee Entitlements - Leave Accrual	31,417	-	31,007
	855,752	750,000	838,925
Payables for Exchange Transactions	855,752	750,000	838,925
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	855,752	750,000	838,925

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Grants in Advance - Ministry of Education	20,053	-	-
Other revenue in Advance	236,857	40,000	131,261
	256,910	40,000	131,261

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	241,421	206,000	203,822
Increase/(decrease) to the Provision During the Year	56,109	30,000	71,071
Use of the Provision During the Year	(77,558)	(41,000)	(33,472)
Provision at the End of the Year	<u>219,972</u>	<u>195,000</u>	<u>241,421</u>
Cyclical Maintenance - Current	63,576	15,000	20,437
Cyclical Maintenance - Non current	156,396	180,000	220,984
	<u>219,972</u>	<u>195,000</u>	<u>241,421</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan.

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	41,124	50,000	50,367
Later than One Year	64,786	80,000	78,277
Future Finance Charges	(11,451)	-	(14,715)
	<u>94,460</u>	<u>130,000</u>	<u>113,930</u>
Represented by			
Finance lease liability - Current	35,024	50,000	43,053
Finance lease liability - Non current	59,436	80,000	70,877
	<u>94,460</u>	<u>130,000</u>	<u>113,930</u>

16. Funds Held for Capital Works Projects

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

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Special Needs Modifications	(7,170)	26,498	(23,272)	-	(3,944)
Replacement Heat & Sewer pump systems	(82,450)	-	(30,283)	-	(112,733)
Upgrade Music Suite	207,718	153,912	(555,278)	-	(193,648)
Roof & Joinery Replacement	(12,029)	12,098	-	-	69
Technology Block Fire Alarm System Upgrad	(5,087)	14	-	-	(5,073)
Tech Block T, Ventilation & Drainage	-	-	-	-	-
LSPM Modifications	-	23,333	(19,268)	-	4,065
Totals	<u>100,982</u>	<u>215,855</u>	<u>(628,101)</u>	<u>-</u>	<u>(311,264)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	4,134
Funds Receivable from the Ministry of Education	(315,398)

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Special Needs Modifications	-	-	(7,170)	-	(7,170)
Replacement Heat & Sewer pump systems	(36,231)	-	(46,219)	-	(82,450)
Upgrade Music Suite	21,971	250,000	(64,254)	-	207,718
Roof & Joinery Replacement	-	11,869	(160)	-	(12,029)
Technology Block Fire Alarm System Upgrade	19,413	-	(24,500)	-	(5,087)
Tech Block T, Ventilation & Drainage	-	2,968	2,968	-	-
LSPM Modifications	-	-	-	-	-
Special Needs Bathroom	-	3,286	-	-	-
Gym Upgrade	-	2,860	2,860	-	-
Totals	(15,830)	253,286	(136,475)	-	100,982

Represented by:

Funds Held on Behalf of the Ministry of Education	207,718
Funds Receivable from the Ministry of Education	(106,736)

Funds remaining

-	-	-
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17. Related Party Transactions

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

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

Dionne Thomas, who is the principal of the school, is a trustee of Sport Hawke's Bay. Sport Hawke's Bay granted the school 4 Tu Manawa Active Aotearoa grants. They were of \$3,790 towards the provision of Wahine Weights sessions, \$600 towards Females on the move - Wellness riders, a grant of \$3,500 for the Activate Me 3, \$1,274 grant for Golf development for 21 July & 5 December 2025.

18. Remuneration

Key management personnel compensation

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

	2025 Actual	2024 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,695	3,940
<i>Leadership Team</i>		
Remuneration	766,528	742,690
Full-time equivalent members	5	5
Total key management personnel remuneration	769,223	746,630

There are 8 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (**3 members**) and Property (**3 members**) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025	2024
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	210-220
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration	2025	2024
\$000	FTE Number	FTE Number
100-110	21	14
110-120	17	17
120-130	2	1
130-140	2	2
140-150	1	1
	43.00	35.00
	43.00	35.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2025	2024
	Actual	Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

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.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$861,248 (2024:\$411,918) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Roof & Joinery Replacement	850,617
LSPM Modifications	10,631
Total	<u>861,248</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	1,652,208	1,675,657	1,865,032
Receivables	665,411	351,550	644,628
Investments - Term Deposits	564,138	550,000	549,724
Total financial assets measured at amortised cost	<u>2,881,757</u>	<u>2,577,207</u>	<u>3,059,384</u>

Financial liabilities measured at amortised cost

Payables	855,752	750,000	838,925
Finance Leases	94,460	130,000	113,930
Total financial liabilities measured at amortised cost	<u>950,212</u>	<u>880,000</u>	<u>952,855</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Karamū High School (the School). The Auditor-General has appointed me, Philip Pinckney, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 5 June 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence

obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of 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 the List of board members.

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.



Philip Pinckney
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Hastings, New Zealand

KARAMŪ HIGH SCHOOL



STATEMENT of VARIANCE on *2025 Annual Implementation Plan*

Reviewed: February 2026

Whāinga 1:

<p>Strategic Aim: <i>Ako Teaching and Learning</i> Learning and teaching programmes will build on our vision and values</p>
<p>Strategic Intent:</p> <ul style="list-style-type: none"> Ensure that our programmes and pedagogies enhance ākonga engagement
<p>Big Idea Keep implementing/preparing for NCEA/NZC changes (ie: Implement national curriculum (in a local context), assessment and aromatawai changes)</p>
<p>Annual Goals</p> <ul style="list-style-type: none"> 80% of Year 11, 12 and 13 achieve NCEA 50% of each year level achieve an endorsement 60% of Year 13 achieve UE

Baseline 2024 :

	Achieved (A, M and E)	With a Merit Endorsement	With an Excellence Endorsement	Total Endorsements
Level 1	69.8%	36%	7.2%	43.2%
Level 2	74.8%	22.7%	5%	27.2%
Level 3	77.4%	23.5%	9.9%	34.2%
UE	39.6%			

ACTION PLAN			
When (Date)	What (Action)	Who (Responsible)	How (Measure of Success)
Week 1-3	Investigate Professional Development for whole staff	SGU	PLD Calendar Created <i>Rationale of how we got here (feedback/research/data shared with staff)</i> <i>Calendar created with overall year and termly foci</i> <i>Term 1 - 'knowing my learners'</i> <i>Term 2 - 'differentiation'</i> <i>Term 3 - 'subject specific'</i> <i>Term 4 – continue with subject plus teacher only days</i>
Term 1	Creation of common ākonga voice tool	HoFs DP-Learning	Survey developed Survey trialled <i>Delivered in Term 3 and 4</i> <i>Information used to adjust courses based on student voice</i>
Term 1	PLG time is devoted for 'knowing my learners' ie: Notes; Cultural appropriateness	DP- Learning	PLG time is arranged Best strategies are shared <i>Calendar created with foci</i>
Term 2	PLG time is devoted for sharing of Year 9 and 10 learning strategies ie: Differentiation;	Year 9 & 10 teachers SCT DP- Learning	PLG time is arranged Best strategies are shared <i>Calendar created with foci</i>

			<i>Different staff shared and was effective</i>
Term 2	Focus on Study Strategies ie: Study skills, tutor groups, tutorials	DP – Learning Classroom Teachers Academic Leaders	All Year 11 students will partake in Study Skills Sessions with an external provider & a survey of the effectiveness completed <i>Booked with external provider for Week 2 Term 3 Excellent feedback from students. Will use again</i>
	Focus on Strategies for SAC/EL Students	HoF EL SENCO	All SAC/EL students will partake in at least one session of support around their SLD <i>Not completed – will re-evaluate in 2026</i>
Term 2-4	Use of common ākonga voice tool	All teachers	Survey indicates courses aligned with needs
Term 2-4	Changes made to courses to align with the needs of ākonga (learners)	HoFs Teachers	<i>Especially with respect to CAAs Introduction of L2LIN and MAT</i>
Term 3	PLG time is devoted for ‘subject specific’ /creating course progressions	HoFs Teachers	<i>Faculties create course progressions Course booklets up to date</i>
Term 3	New - Course Selection Expo Provided face to face information for Year 11 students to support their course selection	Careers faculty HOF’s DP Curriculum	All year 11’s <i>Completed in Term 3 Voice from students and staff positive</i>
Term 4	PLG time is devoted to the new curriculum and sharing of Best Practice with UDL lens	HoFs Teachers	Calendar created with focus <i>Term 3 & 4 - ‘subject specific’ plus teacher only days</i>
Term 1-4	Staff apply for Individual PD and encouraged to share	All Staff	PD Form Edited to encourage sharing ie: Options: <ul style="list-style-type: none"> - Small Groups ie: PCTs - Teachers Aides - Staff Meetings - Emails Staff indicate at least good well-being <i>3 HoF’s share key learnings from Effective HoF PLD Various staff share in Term 2 New PLD form created for 2026 encouraging more sharing</i>
Term 1-4	Ākonga share learning	Ākonga Teachers HoF	Assembly presentations Facebook Posts Karamū Korero Articles Tira Ora Articles/Artwork

			<p><i>Scholarship Success acknowledged – in assembly and on Facebook</i></p> <p><i>Several Articles in Korero Issue #2</i></p> <p><i>Students journey towards Excellence endorsement (20 +, 40+) acknowledged in Principal Assembly</i></p>
Term 1-4	Students in Academic Institute (Excellence endorsement in Year 11 and 12) have events planned to continue their growth both academically and personally.	DP- Curriculum	<p><i>Term 1 Event – Guest Speak (Tira Ora)</i></p> <p><i>Term 3 Event – Visit to Massey Uni</i></p> <p><i>Term 4 event – Visit to Unison to follow a professional for the morning in area of proposed further university studies.</i></p>
Term 1-4	Continue throughout the year to track of students’ academic progress	Deans, Kaiarahi, DP Curriculum	Conversations/communication with individual students and whanau
Term 4	<p>PLG time and Professional development days are devoted to preparation for NZC 2026</p> <ul style="list-style-type: none"> - Use stakeholder engagement - Create resources - Determine measurable outcomes 	<p>DP Teaching and Learning</p> <p>Principal/DP teaching and Learning/HOD ENG</p>	<p>Staff indicate prepared for NZC changes in 2026</p> <p><i>All PLGs and 14 Nov</i></p> <p>Review of Lit/Num CAA’s</p> <ul style="list-style-type: none"> - Dedicated L2 Lit/Num class - L2 & L3 students timetabled into a L1 ENG and/or L1 MAT class 2026 <p>Timetabling of CAA’s 2026</p>

Summary:

In 2025, Level 1 data is “participation based” and Level 2 and 3 data is “roll based”

	Achieved (A, M and E)	With a Merit Endorsement	With an Excellence Endorsement	Total Endorsements (M + E)
Level 1	70.7%	22.2%	10.4%	32.6%
Level 2	78.8%	28.7%	10.4%	39.1%
Level 3	74%	30.8%	3.1%	33.9%
UE	44%			

Variance:

Compared to 2024 results:

	Achieved	With a Merit Endorsement	With an Excellence Endorsement	Total Endorsements
Level 1	+0.9%	-13.8%	+3.2%	-10.6%
Level 2	+4%	+6%	+5.4%	+11.9%
Level 3	-3.4%	+7.3%	-6.8%	-0.3%
UE	+5%			

Overall Evaluation:

Goal Not Achieved

NB: “Baseline data” is not the same cohort used in “Summary data” (year 11 in baseline data is year 12 in summary data)

Part A - 80% of Year 11, 12 and 13 achieved – not achieved

All year levels were in the 70%’s - similar to previous year

Part B - 50% of each year level achieve an endorsement – not achieved

All year levels achieved at between 30% and 40%

Level 1 a decrease on previous year; Level 2 an increase; Level 3 very similar

Part C - 60% of Year 13 achieve UE – not achieved

Although the goal is not achieved, there was a 5% increase in University Entrance Achievement from the previous year.

While 44% of Year 13 students gained UE however, not all students have UE as a goal. 51% had UE as a goal.

Next Steps:

- The reintroduction of “Learning Conversations”. Preparation across Weeks 1-7, cumulating with meeting with whānau and students in week 8. Prior to these, students will work with their Learning Conversation teacher (LCT) to set goals etc for 2026. These groups are small (13ish) and will be supported by their LCT;
- Review of pathways for students who have not gained the Numeracy or Literacy qualification there are 2 avenues of support for students:
 - All are timetabled into Level 1 Maths and/or Level 1 English class allowing for opportunities to gain the 10 credits from internal assessments.
 - All will be entered into the CAA exam in May and September
 - Dedicated small group tutorials prior to the CAA exams for focussed study
- Deans to continue to use the Red/Orange/Green traffic light tracking process implemented in 2024. Students are referred to SLT for follow up if required;
- Regular scheduled meetings with DP Curriculum and the Year 11 Deans and Kaiārahi to track attendance, learning, credits and well-being;
- Continued attendance initiatives and new MOE attendance requirements overseen by DP-Pastoral;
- Referrals made to Kaiawhina by DP Pastoral for students with attendance concerns;
- New Year 13 Student Academic leaders to survey the school around what academic support outside the class they would appreciate and gather ideas on how/what this might look like. This in response to reduced numbers using “Period 6” (homework centre);
- Continued investment in study skills strategies to improve external assessment achievement and the “My Mahi” study period – NCEA structure, policy and procedures, career opportunities, study skills - run by the Year 11 deans;
- Careers and course information expo, reviewed and modified from the 2025 event. This provides students with opportunities to explore and understand the courses we offer and where they are required for various careers. This leads to students making informed decisions at course selection time.;
- Maintain *high* standards around NCEA ie: milestones, due dates etc. Maintain whānau engagement around missed milestones and academic tracking;
- PLG for teachers is focused on Artificial intelligence along with new curriculum, new SMART tool and reporting for years 9 and 10 and NCEA that may be announced throughout the year.

Whāinga 2:

Strategic Aim: Ako Teaching and Learning Learning and teaching programmes will build on our vision and values Hauora Well-being The wellbeing of everyone in the school community is important
Strategic Intent: <ul style="list-style-type: none">• Ensure that our programmes and pedagogies enhance ākonga engagement• Ākonga progress is tracked and challenges to learning are identified and addressed• A highly supportive and culturally responsive pastoral and academic guidance system exists• Leadership in the school is supported and encouraged
Big Idea: Lift attendance and reduce absence
Annual Target: <ul style="list-style-type: none">• Raise schoolwide regular attendance (those attending more than 90%) to at least 50%• Reduce Chronic absence (those attending less than 70%) to less than 10%

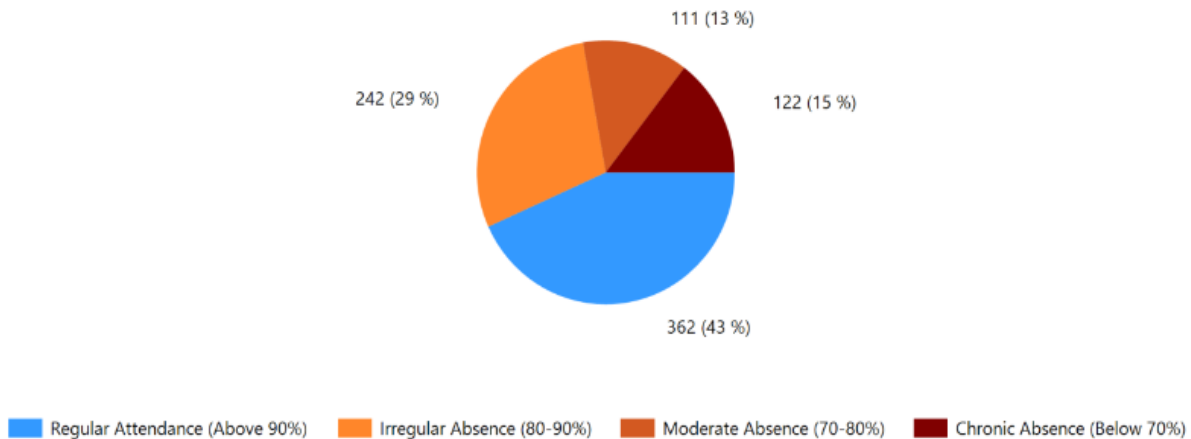
Baseline Data:

- Schoolwide regular attendance at Term 3 2024 was 43%.
- Schoolwide chronic attendance at Term 3 2024 was 15%

(NB: We use Term 3 as we change the Timetable for Term 4 for Junior High and Seniors leave after Week 3 so believe Term 3 is our best true reflection of the whole school)

Term 3 Detailed View

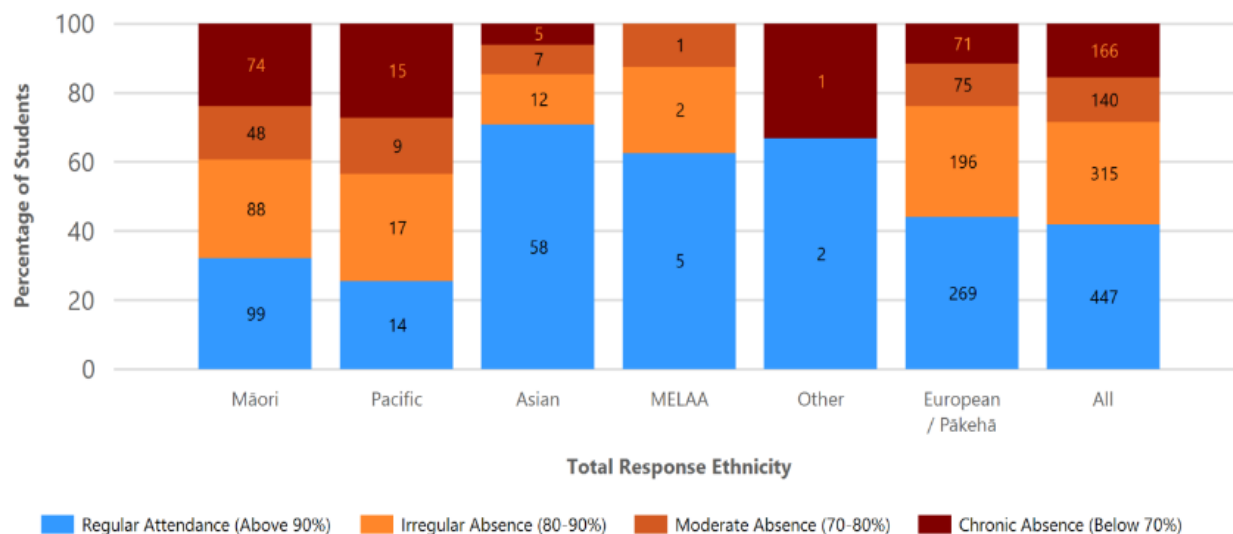
How many students are in each student attendance category?



How are your student attendance categories distributed by ethnicity?

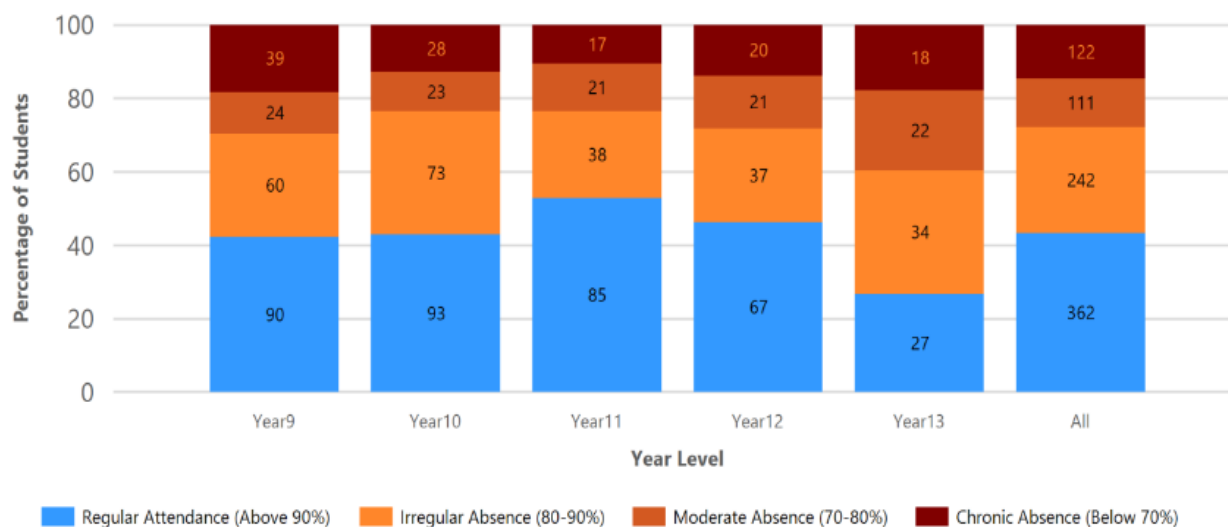
NOTE:

- Students who identify with more than one of these ethnic groups are counted in each.
- Percentages are shown on the vertical axis while the bars show the actual number of students.
- Where there are small numbers in a group, please interpret with caution



How are your student attendance categories distributed by year level?

NOTE: Percentages are shown on the vertical axis while the bars show the actual number of students.



When (Date)	What (Action)	Who (Responsible)	How (Measure of Success)
Term 1	Clear reminders to all community regarding attendance process <ul style="list-style-type: none"> • Ākonga (Assemblies/Deans) • Whānau (Korerō) • Teachers (Staff Meeting) • Mentor teachers (Emails; Briefing; Step by Step instructions) 	Teachers Mentor Teachers DP – Pastoral	Improved attendance awareness <i>Every Tuesday briefing DP Pastoral share absences for week and staff have time to follow up via email Attendance section in Korerō Facebook posts regarding attendance in Term 4</i>

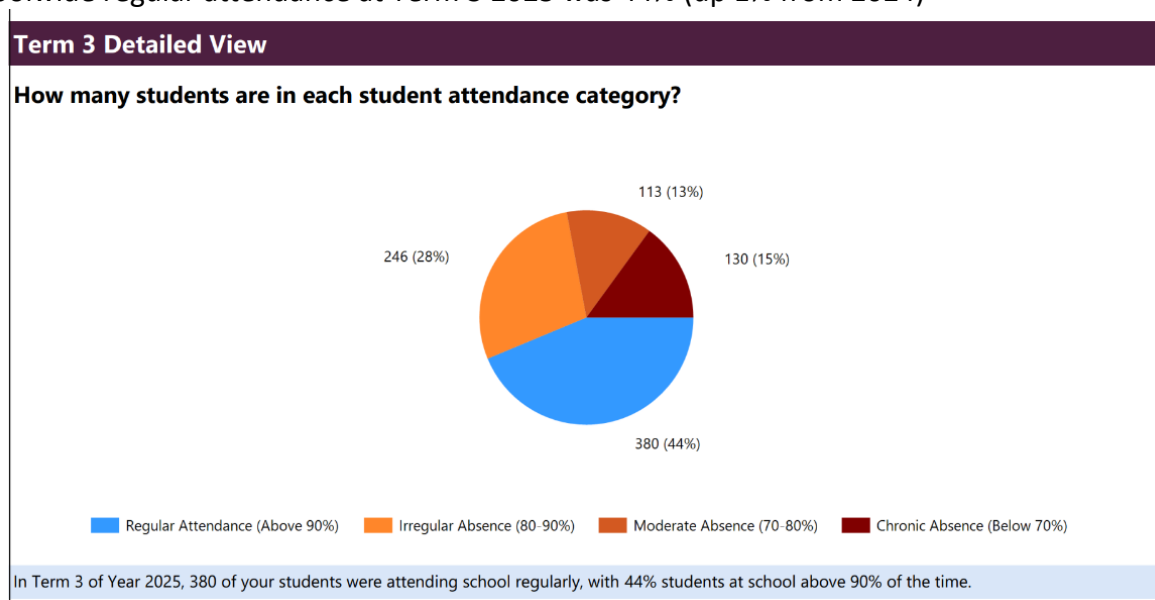
	Flexible learning programmes developed where needed	DP -Staff Timetable Team	Student and whānau voice Achievement is tracked. <i>Juniors can change courses during the year, allowance built into the timetable. L2NUM/LIT Course Created L1Spanish Introduced. Plan for EL Digital course for 2026.</i>
	Continue with targeted attendance ākonga group, working with whānau & putting interventions in place	DP-Pastoral Kaiawhina	Improved attendance Success outcomes <i>Kaiawhina working with up to 12 whānau and students a week Term 2 increases to over 20 Term 3 up to 40</i>
	Careers Expo planned (Encourage 'Tira Ora' showcasing)	DP- Learning Careers Advisor Gateway/Careers Admin	Expo Held Term 2 <i>Planning initiated Planning in Term 2 well embedded Completed and reviewed in Term 3</i>
	Attendance Tracking Mentor teachers contacting whanau regarding student absentees (if no reason was given the previous week).	DP – Pastoral Teaching Staff	Improved attendance rate. Improved accountability of whānau making contact with the school if their child is absent.
	<i>Learning Conversations (3 Way Conferences)</i> An explicit connection is made with parents/whānau to ensure they are aware of their child's pathway & goals	Mentor Deans Kaiarahi	Year 11 and 12 Learning Conferences <i>Working party meet to develop plan (Term 1-3) Arranged via timetable for Term 1 2026</i>
Term 1-4	Year 9 – 13 Ākonga Leadership programme developed	Deans DP Pastoral	Ākonga leadership developed from Year 9 -12
Term 2	Create attendance 'carrot' Initiatives <ul style="list-style-type: none"> • Student-Led – Activities/Games • Incentives – For individuals or classes? • 100% Attendance Awards 	Deans DP - Pastoral	Improved attendance <i>Year 9 activities in Week 8/9 of Term 2 Rewards in Term 4</i>
Term 2	Year 9 Programme supporting students who have found the transition from Intermediate to High School challenging - Ignite	DP Pastoral	Improved engagement and sense of belonging to school. <i>Year 9 activities in Term 2 2 x Travellers programme Ignite held in Term 2 for boys; Term 4 for girls</i>

Term 2	Celebration letters sent home to students with 95%+ attendance for the year to date.	DP Pastoral	Students are respectful, engaged and show a positive attitude towards school life. <i>Completed termly</i>
Term 3	Year 10 Junior High Leaders programme reviewed for Term 4	Year 10 Leaders are successful	<i>Kāhui Ako schools to initiate events where Year 10s can lead ie: Tabloids, Cultural activities.</i> <i>Not completed; Will try again in 2026</i>
Term 3	Introduction of Karamū Recognitions – students acknowledged for demonstrating school values	All Staff	Improved wellbeing Improved belonging Improved Engagement <i>Successfully built on from 2025; Trophy awarded in Term 4</i>
Term 3	Work with students who are disengaged from school to create meaningful pathways in the future.	DP – Pastoral	Improved engagement and focus at school. Pathway established beyond school. Students are respectful, engaged and show a positive attitude towards school life. <i>Graeme Dingle Foundation - Pathways 2 Potential Programme for 4 Y10s.</i> <i>Giants Boxing Academy – values-based boxing programme for Y9s who have behavioural issues at school.</i>
Term 3	Kaiārahi roles reviewed and renewed for 2026.	Principal DP Pastoral	Cultural Responsiveness Improved wellbeing Improved sense of belonging Improved academic pathways. <i>Roles appointed</i> <i>Roles clarified to all staff beginning of 2026</i>
Term 4	Attendance review <ul style="list-style-type: none"> Celebrations –For students and whānau who reached or improved attendance goals, reinforcing the value of attendance. Teacher Reflection - what has worked and what can be improved in attendance initiatives, preparing for 2026	DP -Pastoral Deans	Improved Attendance 2026 <i>Letters being sent to 90%+ Kaiawhina acknowledging those with improvements</i> <i>AMP developed</i>

Term 4	Attendance Management Plan drafted for 2026. Clear steps put in place to help identify and manage student absenteeism.	DP Pastoral	Improved Attendance and Engagement 2026
Ongoing	<p>Ākonga success is acknowledged as frequently as possible</p> <ul style="list-style-type: none"> • Facebook • Assemblies • Emails • Newsletters • Prizegiving's 	Principal DPs Deans Kaiārahi	<p>Examples</p> <p><i>Email students personally as soon as hear of success ie: HDC Youth Council; Sheila Winn; Canoe Polo NZ reps; Rink Hockey</i></p>
On-going	Cultural Language Days/Evenings/Events are arranged and celebrated. Help with student belonging to school.	Various Staff	Students feel a belonging to school and show positive engagement.
On-going	Pastoral team working closely with students who fall in the chronic band of attendance. Interventions put in place to help improve engagement and attendance. Discussions with whanau about future pathways.	Deans DP Pastoral Kaiawhina	<p>Improved engagement and attendance.</p> <p>Appropriate pathway found for disengaged students.</p>
On-going	Interventions put in place for students who fall into Chronic Absenteeism band (less 50%).	DP Pastoral	<p><i>Improved Attendance and Engagement.</i></p> <p><i>Improved Wellbeing.</i></p> <p><i>Successful future pathways.</i></p>

Summary:

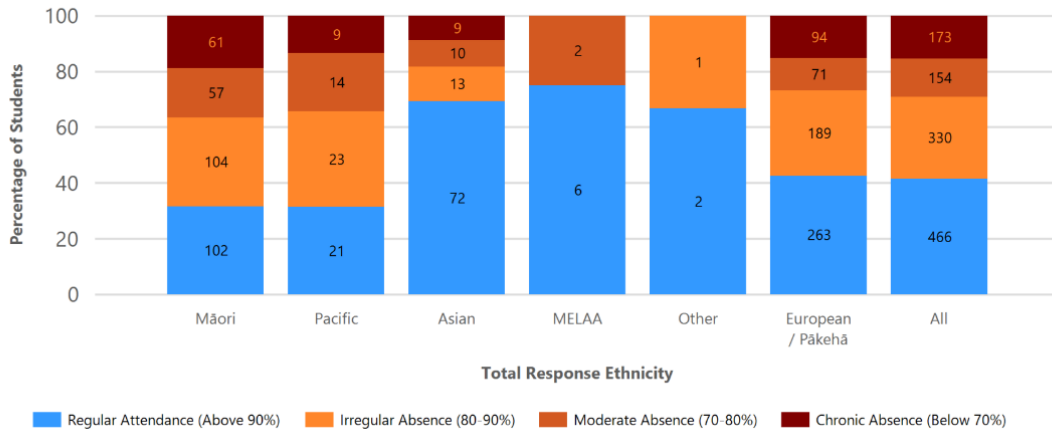
- Schoolwide regular attendance at Term 3 2025 was 44% (up 1% from 2024)



How are your student attendance categories distributed by ethnicity?

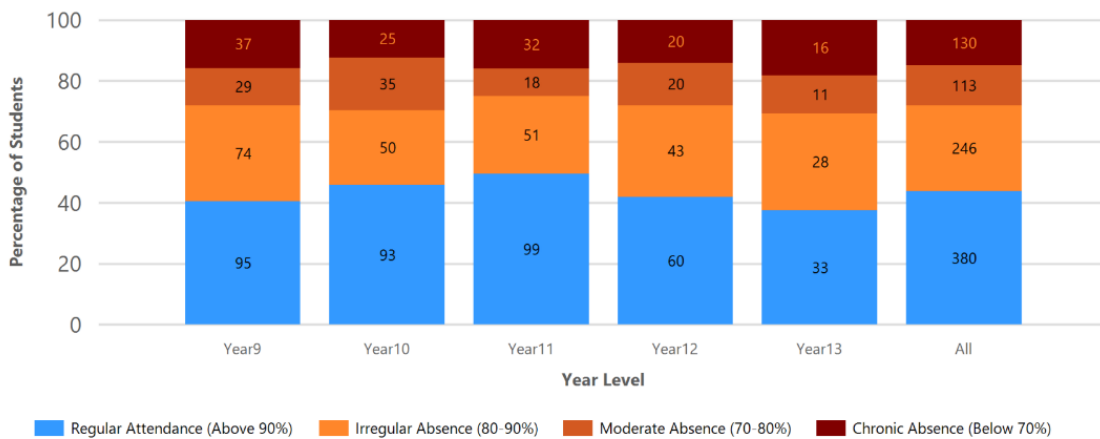
NOTE:

- Students who identify with more than one of these ethnic groups are counted in each.
- Percentages are shown on the vertical axis while the bars show the actual number of students.
- Where there are small numbers in a group, please interpret with caution



How are your student attendance categories distributed by year level?

NOTE: Percentages are shown on the vertical axis while the bars show the actual number of students.



Variance:

	Regularly Attending	Chronically Absent
Number	380	130
Percentage	44%	15%
Variance	-6% (+1% from 2024)	+5% (no change to 2024)

- Raise schoolwide regular attendance (those attending more than 90%) to at least 50% - **not achieved**
- Reduce Chronic absence (those attending less than 70%) to less than 10% - **not achieved**

Year(s)	9	10	11	12	13
Variance	-10%	-4%	0%	-8%	-12%

Ethnicity (s)	NZ European	Māori	Pacifica	Asian
Variance	-8%	-19%	-19%	+19%

Gender (s)	Male	Female	Undefined
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Variance	+1%	-10%	
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Overall Evaluation:

- Overall Regular Attendance rate was up 1% from the previous year.
- We did not achieve our goal of 50% regular attendance. Overall regular attendance rate was 44% (a -6% variance against the goal).
- Chronically Absent rate stayed the same as the previous year (15%)
- We did not achieve our goal of having a chronic absenteeism rate below 10% (EOY rate 15%).
- Year 11s were the only year group to have reached the Regular Attendance rate goal (50%).
- The greatest year level variance from the goal was students in Year 13 (-12%).
- Asian students had a Regular Attendance rate of 69% (19% above goal)
- The greatest ethnicity variance from the goal was Māori and Pacifica – 31% Regular Attendance (19% below goal).
- Female Regular Attendance was 10% below the required goal (40% Regular Attendance).
- Due to the change in attendance reporting from the Ministry of Education, there is no longer data available for us to compare our attendance rate with other schools in the region and New Zealand.

Next Steps:

- Continue to reflect on attendance processes and make necessary changes to help improve regular attendance rate.
- Implementation of new **Attendance Management Plan** will have greater accountability for students, school and whanau.
- Create a culture of following up students who are absent.
- Deans/Kaiarahi to track students who have developed trends with attendance.
- Fully utilise Kaiawhina (with the support of the MoE *In Schools Provision*) and Attendance Services to follow up with students in the Chronic Attendance Bracket.
- Make sure correct attendance codes are used so statistics are a true reflection of student attendance.
- Implement attendance initiatives e.g. 100% attendance rewards and Mentor Class Competitions.
- Develop positive relationships with students and whānau who have poor attendance rates.
- Deputy Principal (Pastoral) to regularly track attendance throughout the school year, analyse data and trends and put appropriate interventions in place to help improve Regular Attendance rates.

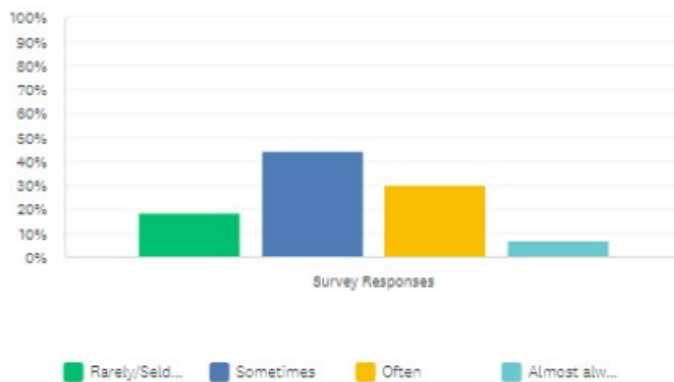
Whāinga 3:

<p>Strategic Aim: Ako Teaching and Learning Learning and teaching programmes will build on our vision and values Hauora Well-being The wellbeing of everyone in the school community is important</p>
<p>Strategic Intent:</p> <ul style="list-style-type: none"> • Ensure that our programmes and pedagogies enhance ākonga engagement • Te Reo me nga tikanga Māori is embedded in the daily life of the school and the curriculum • Leadership in the school is supported through guidance, innovation, and relationships
<p>Big Idea: Increase student engagement</p>
<p>Annual Goals: 75% of student voice indicates</p> <ul style="list-style-type: none"> • A strong, secure sense of their cultural identity through te reo Māori (language), tikanga Māori (practices) and Māori culture • Engagement at school

Baseline:
(Student Wellbeing Measures Survey in Term 2, 2024) Examples...

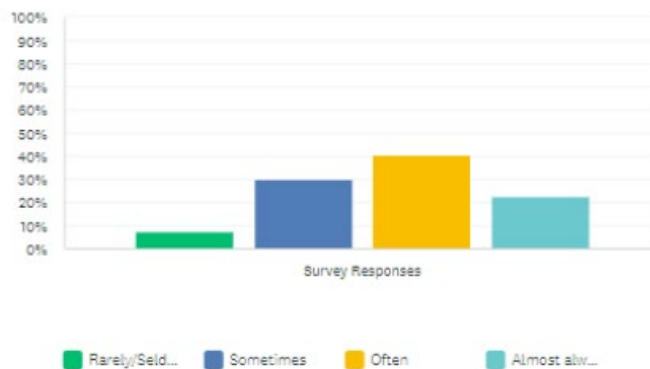
My school | kura makes efforts to understand what is important to me.

Answered: 43 Skipped: 27



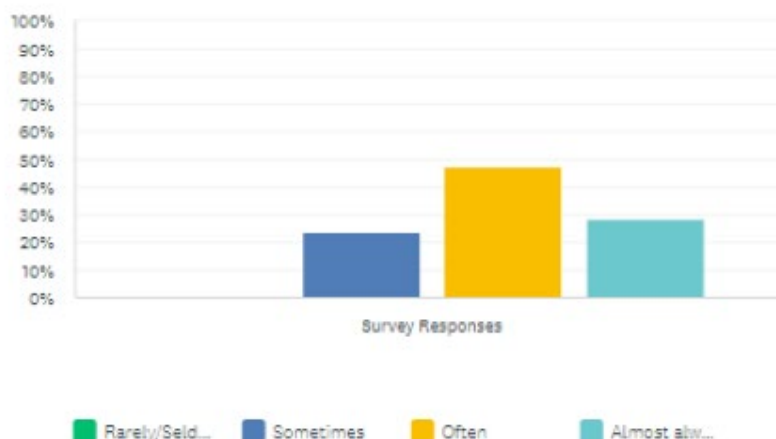
The culture and beliefs of my family and whānau are valued and supported at my school | kura.

Answered: 67 Skipped: 3



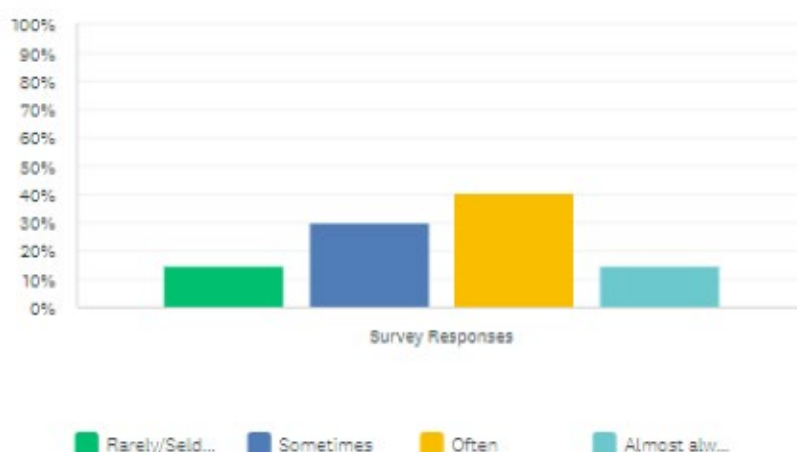
There are teachers | kaiako who understand and promote Māori culture, practices and language (te reo Māori).

Answered: 42 Skipped: 28



My school | kura provides opportunities to participate in activities to explore my interests outside of the classroom.

Answered: 67 Skipped: 3



ACTION PLAN			
When (Date)	What (Action)	Who (Responsible)	How (Measure of Success)
Term 1	Create a <i>Karamū Tikanga Guide</i> to provide guidelines on how to uphold and respect tikanga Māori within the school environment. It ensures that Māori customs, values, and traditions are integrated into daily school life in a meaningful and appropriate way.	Principal Pakehe TIC Māori Māori Staff	Completed <i>Draft shared with key staff for feedback</i> <i>Used on a number of occasions ie: Staff and student koha</i>
	Year 9 Parents Hui	Year 9 Deans Principal	Attendance

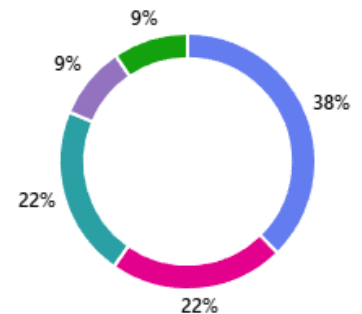
		DP-Pastoral DP-Learning	Engagement of whānau for rest of year <i>Approx 300 attendees Feedback positive around settling into Karamū (transition) 4.33/5 and communication 4.22/5 Some very positive comments</i>
	Year 9 Activities ie: Inter-Mentor Sports; Culture; Library etc	Awhina Sports Coordinator	Year 9 Voice <i>Activities ran in Week 8/9 Term 2</i>
	Connections with Waipatu Marae around visit	Principal RTI	Visit <i>Donated old library chairs to Waipatu Staff and students attend tangi at Waipatu</i>
Term 1-4	Te Reo embedded in school ie: Word of the week; Te Wiki o Te Reo Māori; Te Rangaihi Reo Māori; Mataraki	RST Teachers Cultural Leaders	Staff use Ākonga Use Whānau Use <i>More te reo around the school ie: signage</i>
Term 1-2	Whānau hui for NCEA - Year 11 - EL Students (hold for Year 12 if required)	DP-Learning Deans/Kaiārahi HoF EL Learning SENCO	Attendance <i>Two NCEA evenings held (20-30 whānau attended)</i>
	Student Council programme is reviewed	Principal	Student voice <i>New BoT rep creates processes ie: Minutes; suggestions box</i>
Term 2	Host Kāhui Ako Ki o Rahi Tournament	RST/SHM Kaiarahi Student Leaders	Ākonga voice/observations Promotion Future enrolments <i>Year 7/8 Tournament held Secondary School Programme held Kāhui tournament held</i>
	Interhouse Haka	TBC	Student Voice <i>Not completed; will try again in 2026</i>
	Faculty Leadership is visible ie: Student driven initiatives in faculties	HoFs	Student Voice <i>Reinforce with HoF in 2026</i>
Term 3	Host whanau hui for Year 10 Enhanced Learning classes. Important for their feeling of belonging to Karamū	RTI – EL HOF DP- Curriculum	<i>Poor turn out 4/24 whānau</i>
Term 3-4	Te Ahu o Te Reo <i>Alternative</i> Māori PLD available for new staff	Kauwaka DP-Staff	Number attending <i>Use by Staff increasing in everyday classroom.</i>

Term 3-4	PLG time is devoted for 'subject specific' and NZC 2026 prep (may include Mātauranga Māori)	HoFs Teachers Teachers	Faculties create course progressions Course booklets up to date <i>PLD time allocated in Term 3 & 4</i>
Term 3-4	Students Surveyed: students have a strong cultural sense of belonging	Principal	Student Voice
Term 4	Host Kāhui Ako Kapa Haka Celebration	RST/SHM Kaiarahi Student Leaders	Ākonga voice/observations Promotion Future enrolments <i>Successful last Kāhui event; positive comments around the COL</i>
On-Going	PLG time allocated for <ul style="list-style-type: none"> Haka/Waiata Te Reo Tikanga 	RST/SHM Other staff	Staff feel sense of belonging <i>Two sessions in Term 1 One session in Term 2 One session in Term 3 Two sessions in Term 2</i>

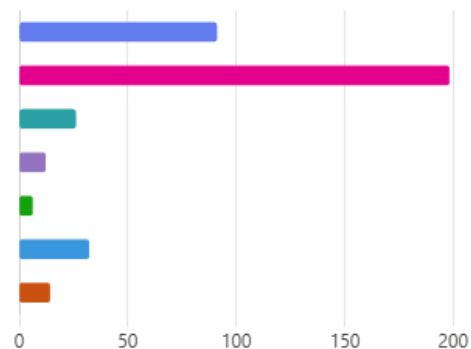
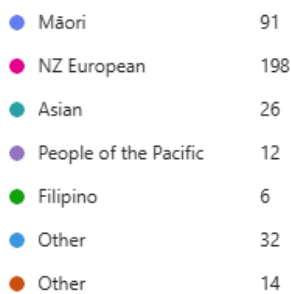
Summary:

- During Term 3 a survey was conducted with all students having access in their own time and mentor times
- 380 students responded

1. What year level are you in? (0 point)



2. What ethnicity do you identify with? (0 point)



- Questions were asked around Te Reo, Tikanga and Māori Practices

4. How important is it to you that *the staff* use te reo Māori on a daily basis (0 point)



5. How important is it to you that *you* use te reo Māori on a daily basis (0 point)



- Suggestions around how as a school we could improve and promote our development of *te reo Māori (language), tikanga Māori (practices) and Māori culture were light. Most indicated idk or no idea. But some good ideas were:*
 - o Help is needed with pronunciation
 - o Posters
 - o Words or phrases of the day/week/month (indicates an increase in frequency)
 - o Increase in use of karakia, waiata and haka
- What else do you think we could do to increase student engagement at Karamū to help students have a strong, secure sense of their cultural identity outside of the classroom?
 - o 299/380 answered this question either blank, idk, nothing,

Variance:

- Student response numbers ie: Year levels/ethnicity representation was reflective of the school
- The importance of use of Te Reo indicates students believe it is more important that their teachers use Te Reo daily than they do
- Data gathered was not able to clearly respond to the goal

Next Steps:

- Collaborate with Kāhui within school teacher responsible for staff support around ideas for supporting school wide te reo
- Discuss findings with Student Council (as a representative group of the student body)
- Introduce more te reo around the school
- Continue to support staff PLD around te reo (modelling of te reo is important)

Evaluation of the school's students' progress and achievement in 2025

YEAR 9:

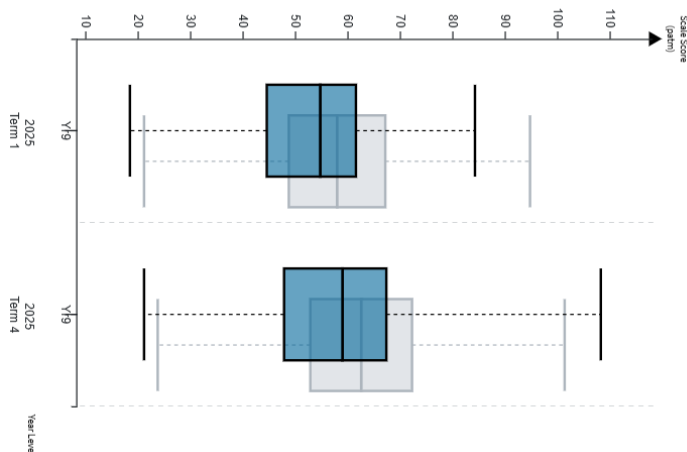
Mathematics

- Cumulative Assessment

Learning Outcome Assessed Summative Test	No. working below Level 4 NZC F1 or F2	No. working at Level 4B NZC (A)	No. working above Level 4B NZC (M or E)
Robust NZC Level (Pre – Asses)	109	46	33
Term 1 Cumulative Assessment	86	80	20
Term 2 Cumulative Assessment	74	81	33
Term 3 Cumulative Assessment	69	64	63
Term 4 EOY	62	72	49

- Adaptive PAT Test

	Test Time	2025
Mean Scale Score	T1	53.1
	T4	58.6
	Diff	+5.5
Median Scale Score	T1	54.6
	T4	58.8
	Diff	+4.2



English

- Cumulative Assessment

Learning Outcome Assessed (may be PATs, AO, SLO, process, essential skill and/or Key Competency)	SNA or DNC	No. working below or well- below appropriate level i.e: F1, F2	No. working at appropriate level i.e: A	No. working above appropriate level i.e: M, E
BOY Language Skills	2%	49%	33%	15%
EOY Language Skills	4%	27%	27%	42%
Creative Writing	2%	19%	33%	45%
Formal Writing	1%	12%	37%	50%

Response to Text	1%	13%	44%	42%
Creating a Visual Text	1%	9%	39%	53%

YEAR 10:

Mathematics

- Cumulative Assessment

Learning Outcome Assessed Summative Test	%. working below Level 4 NZC F1 or F2 (< 30%)	%. working at Level 4B NZC Achieved (> 30%)	%. working above Level 4B NZC Merit or Exc. (> 60%)
Year 9 EOY Assessment	48%	32%	20%
	Below Level 5	Level 5B	Level 5
Term 1 Cumulative Assessment	43%	45%	12%
Term 2 Cumulative Assessment	51%	39%	10%
Term 5 Algebra Test	45%	29%	26%

- PAT Test

	Test Time	2024 - 2025
Mean Scale Score	Y9 T1	53.6
	Y9 T4	58.1
	Y10 T4	62.6
	Diff	+9
Median Scale Score	Y9 T1	54.3
	Y9 T4	58.4
	Y10 T4	62.8
	Diff	+8.5

English

- Cumulative Assessment

Learning Outcome Assessed (may be PATs, AO, SLO, process, essential skill and/or Key Competency)	SNA or DNC	No. working below or well- below appropriate level i.e: F1, F2	No. working at appropriate level i.e: A	No. working above appropriate level i.e: M, E
BOY Language Skills	0%	47%	35%	18%

EOY Language Skills	0%	24%	36%	40%
Formal Writing	0%	16%	38%	44%
Creative Writing	0%	20%	32%	41%
Response to Text	0%	16%	32%	43%
US32403 Reading		28%	72%	
US32405 Writing		31%	69%	

YEAR 10: CAA Literacy and Numeracy attempts

	2025 Achieved %	2024 Achieved %	2023 Achieved %
Numeracy	55%	39	33
Literacy – writing	66%	65	77
Literacy – reading	68%	70	80

LEVEL ONE @Year 11 - Literacy and Numeracy (in 2024 National & Equity Index Band data are calculated on participation in NCEA Level 1 not enrolled at year 11)

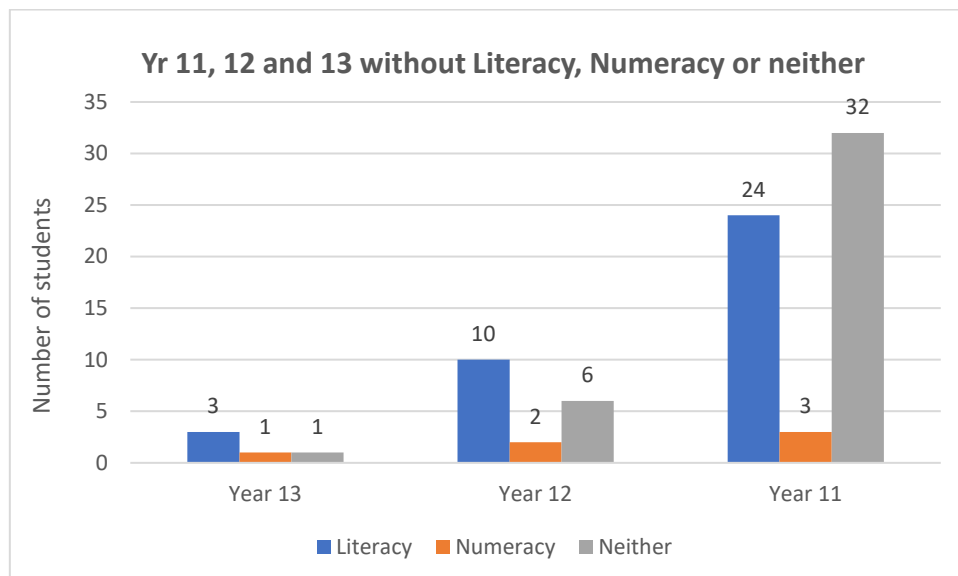
LITERACY% (*New CAA exam or co-requisite standards introduced)

	2025	2024*	2023*	2022	2021	2020	2019	2018
Karamū High School	83.8	83	90.1	92.2	89.8	93.8	91.3	95.2
National	78.8	77	82.4	81.5	83.4	84.9	85.4	85.7
Equity Index Band	80.4	77	84.1	83.2	88.0	88.7	88.5	88.3

NUMERACY % (*New CAA exam or co-requisite standards)

	2025	2024*	2023*	2022	2021	2020	2019	2018
Karamū High School	74	75	84.3	83.9	89.8	91.2	87.2	91.0
National	78.1	75	81.5	80.5	82.1	83.2	83.1	83.6
Equity Index Band	78.4	73	82.1	80.0	86.2	87.3	86.9	86.9

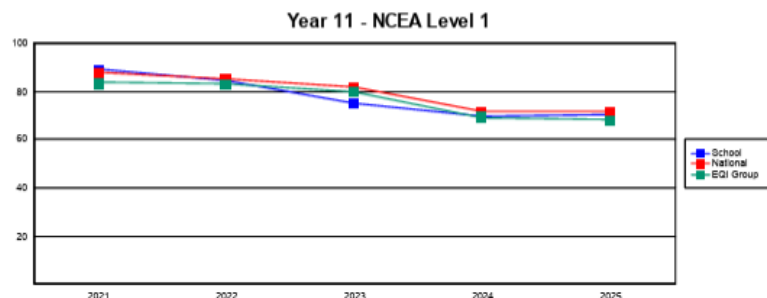
Year 11, 12 and 13 without Literacy, numeracy or neither



- Of the 82 Students, 43 (52%) are non-returners in 2026 (further education with other providers, moved out of the area/overseas, employment, Health School) 39 (48%) are returning to school. Two avenues of support for these students to achieve the literacy/numeracy qualification are:
 - All are timetabled into Level 1 Maths and/or Level 1 English class allowing for opportunities to gain the 10 credits from internal assessments;
 - All will be entered into the CAA exam in May and September;
 - Dedicated small group tutorials prior to the CAA exams for focussed study.

LEVEL ONE NCEA (%)

	2025	2024	2023	2022	2021	2020	2019	2018
Karamū High School	70.7	65	65.4	76.0	82.9	76.3	76.4	80.3
National	72.1	45	60.0	64.0	68.3	70.9	69.3	70.5
Decile 4 – 7 2023 – Equity Index Band	68.6	57	63.1	63.1	74.1	75.5	72.2	73.3



By Ethnicity %

	2025	2024	2023	2022	2021	2020	2019	2018
Karamū High School	70.7	65	65.4	76.0	82.9	76.3	76.4	80.3
Māori	53.4	49	49.4	65.2	77.5	63.8	63.9	71.2
European	73.6	68	68.9	77.9	86.1	79.6	79.7	84.0

By Gender %

	2025	2024	2023	2022	2021	2020	2019	2018
Karamū High School	70.7	65	65.4	76.0	82.9	76.3	76.4	80.3
Boys	65.7	59	60.2	63.4	75.3	69.2	69.1	70.1
Girls	73.6	69	69.4	83.5	88.7	82.5	83.2	86.0

65 students did not achieve Level One. Additional reasons being:

- 59 students did not achieve due to new Literacy and/numeracy requirements
- Enhanced Learning students (2-year project) – barriers are the literacy and numeracy requirements

- EIT programmes, employment, moved out of the area/overseas to another school, to study at Te Kura or Alternative Education, started at school mid-year, irregular attendance

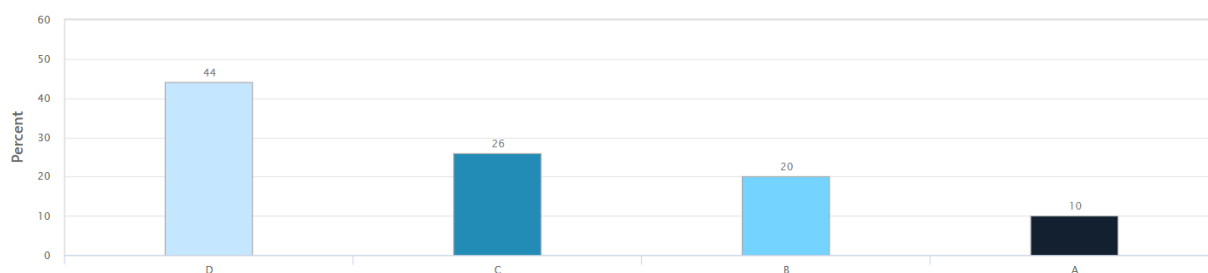
ENDORSEMENTS

ENDORSEMENTS	KHS %					National %					Equity Index Band %				
	2025	2024	2023	2022	2021	2025	2024	2023	2022	2021	2025	2024	2023	2022	2021
Year 11 students gaining NCEA Level 1 with merit	22.2	36	18.4	28.8	37.4	27.6	28.8	32.1	31.9	32.2	21.4	23.5	11.6	24.8	30.2
Year 11 students gaining NCEA Level 1 with excellence	10.4	7.2	7.2	10.3	8.4	10.1	11.1	16.8	19.5	21.1	5.6	7.6	25.8	12.0	17.2

The results from this cohort are better than the predicted data from 2023 BASE9 Ability report (graph below)

- 56% were predicated to achieve NCEA Level 1 whereas 70% achieved.
- Merit 22% = B band 20%. Excellence 10% = A Band 10%

Overall BASE - Percent In Each Ability Band



COURSE ENDORSEMENTS %

FACULTY	L1 COURSE	% MERIT COURSE ENDORSEMENTS			% EXCELLENCE COURSE ENDORSEMENTS		
		2025	2024	2023	2025	2024	2023
English /Languages	L1 English	14	16	1	4	0.7	0
	L1 Japanese	16	6.2	19	0	0	4.8
	L1 Te Reo Māori	25	18.7	22.2	0	0	0
Social Sciences	L1 History	18	18	17	2	2.5	4.3
	L1 Geography	22	9	19.2	0	4.3	0
	L1 Commerce (Bus Stud)	12	29	17.5	2	0	2.5
Physical Education	L1 Physical Ed	0	25	23.8	0	0	0
Mathematics	L1 Mathematics	7	5.6	0	0	1.4	0
	L1 Science	16	14.0	5.6	4	7.0	0
The Arts	L1 Visual Art	11	23.9	20	14	0	4.4
	L1 Digital Art	38	18.1	12.5	0	0	12.5
	L1 Dance	0	33.3	0	0	0	0
	L1 Music	12	22.2	0	6	16.6	0
	L1 Drama	14	41.6	20	0	0	0
Technology	L1 DVC	17	23.5	20	13	0	15
	L1 Food Technology	11	11.1	12.5	6	11.1	0
	L1 Fashion & Design	0	5.5	0	0	0	5.3
	L1 Product Design	0	0	0	0	5.2	0
	L1 Digital Tech	6	7.6	0	6	0	0
ALL FACULTIES	ALL COURSES	13	17.2	13.5	3	2.5	2.4

Next steps:

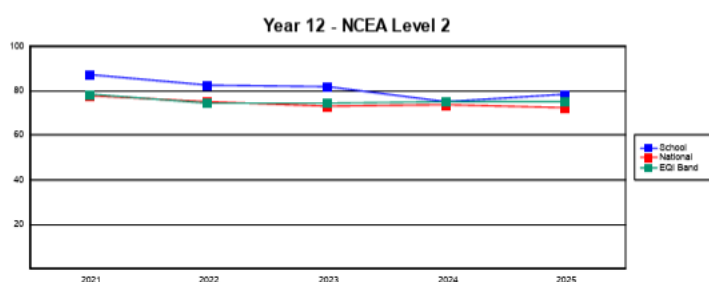
- Continue to refine our Level 1 courses (in 2024 nationwide changes were made to learning and assessments. Every Achievement Standard course attempted to offer 2 internals and 1 external all worth 5 credits each)
- Await the changes forecasted to occur in 2026
- Faculty course analysis will provide a deep dive into the results at a course level.
- The reintroduction of “Learning Conversations”. Meetingd with whānau and student in week 8. Prior to these, students will work with their Learning Conversation teacher (LCT) to set goals etc for 2026. These groups are small (13ish) and will be supported by their LCT.
- Deans to continue to use the Red/Orange/Green traffic light tracking process implemented in 2024. Students are referred to SLT for follow up if required.
- Regular scheduled meetings with DP Curriculum and the Year 11 Deans and Kaiārahi to track attendance, learning, credits and well-being.
- Continued attendance initiatives and new MOE attendance requirements overseen by DP-Pastoral
- Referrals made to Kaiawhina by DP Pastoral for students with attendance concerns
- New Year 13 Academic leaders to survey the school around what academic support outside the class they would appreciate and gather ideas on how/what this might look like. This in response to reduced numbers using “Period 6” (homework centre).
- Continued investment in study skills strategies to improve external assessment achievement and the “My Mahi” study period – NCEA structure,

policy and procedures, career opportunities, study skills - run by the Year 11 deans.

- Maintain **high** standards around NCEA ie: milestones, due dates etc. Maintain Whānau engagement around missed milestones and academic tracking
- Purposeful life skill courses like Enhanced Learning courses to support students to gain Level 1 over a 2-year period and potentially Level 2.
- School wide goal on literacy and numeracy

LEVEL TWO @ Year 12 (%)

	2025	2024	2023	2022	2021	2020	2019	2018
Karamū High School	78.8	74.8	81.5	82.7	86.4	86.2	88.2	84.4
National	72.7	72.7	72.2	74.2	77.2	79.5	76.6	76.4
Decile 4 – 7 2023 – Equity Index Band	75	73.6	72.6	72.9	80.8	83.2	79.2	78.9



By Ethnicity %

	2025	2024	2023	2022	2021	2020
Karamū High School	78.8	74.8	81.5	82.7	86.4	86.2
Māori	64.4	62.9	71.1	83.9	82.7	87.2
European	83.8	78.7	85.7	82.4	85.8	87.3

By Gender %

	2025	2024	2023	2022	2021	2020
Karamū High School	78.8	74.8	81.5	82.7	86.4	86.2
Boys	80.7	59.7	73.7	75.4	81.8	76.9
Girls	77.5	85.9	86.0	87.4	90.6	95.1

There are a variety of reasons why students do not achieve Level Two:

- 18 students have not achieved the Literacy and/or Numeracy qualification
- Students have left during the year for EIT programmes, alternative courses, or known employment.
- Enrolled at Te Kura correspondence school
- Enrolments with health school,
- Movement out of the area/ overseas
- Irregular attendance

ENDORSEMENTS

ENDORSEMENTS	KHS %				National %				Equity Index Band %			
	2025	2024	2023	2022	2025	2024	2023	2022	2025	2024	2023	2022
Year 12 students gaining NCEA Level 2 with merit	28.7	22.7	23.4	33.3	15	25	23.9	24.5	18.1	17.7	17.8	10.2
Year 12 students gaining NCEA Level 2 with excellence	10.4	5.0	7.8	7.0	9.2	15.1	14.7	16.2	9.2	9.8	8.3	18.1

	2025	2024	2023	2022	2021	2020	2019	2018
Merit #	33	25	29	43	32	39	43	38
Excellence #	12	8	10	9	12	15	17	19
Total Number of Endorsements	45	33	39	52	44	54	60	57

COURSE ENDORSEMENTS

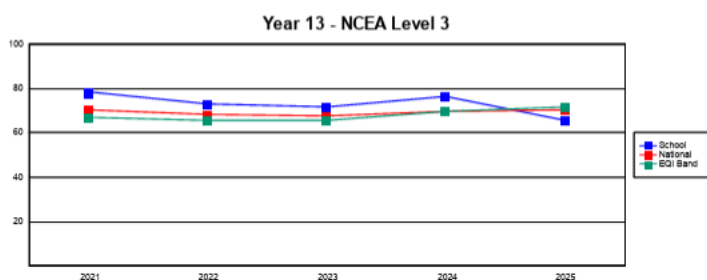
FACULTY	L2 COURSE	% MERIT COURSE ENDORSEMENTS			% EXCELLENCE COURSE ENDORSEMENTS		
		2025	2024	2023	2025	2024	2023
English /Languages	L2 English	16	15.7	10.3	1	26.3	3.1
	L2 English Digital	0	0	0	0	0	0
	L2 Japanese	14	23.0	8.3	0	7.6	0
	L2 Te Reo Māori	25	11	33.3	0	0	0
Social Sciences	L2 History	20	11.6	12.8	4	0	12.8
	L2 Geography	0	11.7	28.6	9	0	0
	L2 Business St	27	10.5	11.1	4	10.5	3.7
Physical Ed	L2 Physical Ed	29	26.4	27.3	15	11.7	12.1
Mathematics	L2 Statistics	2	1.6	4.5	0	0	0
	L2 Mathematics	15	17.8	15	2	3.5	7.5
Science	L2 Chemistry	14	0	2.7	0	2.9	2.7
	L2 Biology	18	11.47	7.1	6	1.6	3.6
	L2 Physics	19	0	14.3	5	3.8	2.9
	L2 Art – Painting	44	24	20.8	17	4	16.7
	L2 Photography	38	34.7	24.4	19	4.3	4.4
	L2 Art – Design	25	44.4	42.9	13	0	0
	L2 Dance	0	0	20	0	0	0
	L2 Music	0	0	0	0	0	0
	L2 Drama	11	20	21.4	0	0	0
	L2 Media Studies	23	10	4.8	8	0	0
Technology Soft is now FAD Hard is now PRD	L2 DVC	12	20	23.1	8	4	0
	L2 Food Technology	21	13.7	100	4	0	0
	L2 Fashion & T Design	0	0	0	0	5	5
	L2 Product Design	0	0	0	0	0	0
	L2 Digital Tech	0	0	0	0	0	0
ALL FACULTIES	ALL COURSE	15	12.1	23.4	5	3.1	2.5

Next steps:

- Continue to offer and investigate a greater selection of Vocational Pathways For example this included 9 students enrolled in the Trades Academy at E.I.T, 55 students doing L2 Hospitality, 18 Automotive, 26 Tourism, 19 Kete, 25 Building, 12 Sport and recreation and 10 Enhanced Learning Programme. These courses offer only 'Achieved' grades.
- School wide goal on literacy and numeracy
- Beginning of the year course confirmation interviews with students and whānau present to ensure students are in the right courses for them to have success. Reference to the recommended prior.
- Expanded team at these interviews has included Mrs Hunter (Careers Advisor) to support students with decisions on other learning pathways eg EIT
- Two avenues of support for the 18 students yet to achieve the literacy/numeracy qualification - All are timetabled into Level 1 Maths and/or Level 1 English class allowing for opportunities to gain the 10 credits from internal assessments. All will be entered into the CAA exam in May and September and dedicated small group tutorials prior to the CAA exams for focussed study
- Scheduled meetings with DP Curriculum and the Year 12 Deans and Kaiārahi to track attendance, learning, credits and wellbeing.
- Deans to continue to use the Red/Orange/Green traffic light tracking process implemented in 2024. Students are referred to SLT for follow up if required
- Continue with the Pūhoro STEM programme for senior Māori students. Stats are presented to the Board later in the year.
- Opportunities for students to seek assistance with their studies with specialist tutorials from teachers throughout the year.
- Await the forecasted changes to NCEA to occur in 2026
- Faculty course analysis will provide a deep dive into the results at a course level.
- The reintroduction of "Learning Conversations". Meeting with whānau and student in week 8. Prior to these students will work with their Learning Conversation teacher (LCT) to set goals etc for 2026. These groups are small (13ish) and will be supported by their LCT.
- Continued attendance initiatives and new MOE attendance requirements overseen by DP-Pastoral
- Referrals made to Kaiawhina by DP Pastoral for students with attendance concerns
- New Year 13 Academic leaders to survey the school around what academic support outside the class they would appreciate and gather ideas on how/what this might look like. This in response to reduced numbers using "Period 6" (homework centre).
- Maintain **high** standards around NCEA ie: milestones, due dates etc. Maintain Whānau engagement around missed milestones and academic tracking

LEVEL THREE @ Year 13 (%)

	2025	2024	2023	2022	2021	2020	2019	2018
Karamū High School	65.7	74.5	68.6	73.1	76.9	79.6	63.6	58.2
National	70.4	68.2	66.2	67.6	69.8	71.7	66.2	64.4
Equity Index Band	71.7	68.4	63.6	65.5	71.4	72.5	66.2	65.3



By Ethnicity %

	2025	2024	2023	2022	2021	2020	2019	2018
Karamū High School	65.7	74.5	68.6	76.9	79.6	63.6	58.2	73.0
Māori	48.5	74.1	62.1	73.9	77.1	56.1	44.0	78.1
European	65.5	76.7	72.8	77.8	82.9	63.9	63.9	69.5

By Gender %

	2025	2024	2023	2022	2021	2020	2019	2018
Karamū High School	65.7	74.5	68.6	76.9	79.6	63.6	58.2	73.0
Boys	50	61.8	60.0	74.2	58.6	54.5	43.3	72.7
Girls	72.5	80.6	72.9	78.3	87.3	68.9	67.3	73.1

BY ENDORSEMENTS

ENDORSEMENTS	KHS %			National %			Equity Index Band %		
	2025	2024	2023	2025	2024	2023	2025	2024	2023
Year 13 students gaining NCEA Level 3 with merit	30.8	24.1	25.0	26.9	26.1	26.0	19.4	18.9	18.8
Year 13 students gaining NCEA Level 3 with excellence	3.1	10.1	8.3	14.7	14.2	13.7	10	9.7	9.3

	2025	2024	2023	2022	2021	2020	2019	2018
Merit #	20	19	18	21	15	22	15	13
Excellence #	2	8	6	9	6	10	6	6
Total Number of Endorsements	22	27	24	30	21	32	21	19

COURSE ENDORSEMENTS

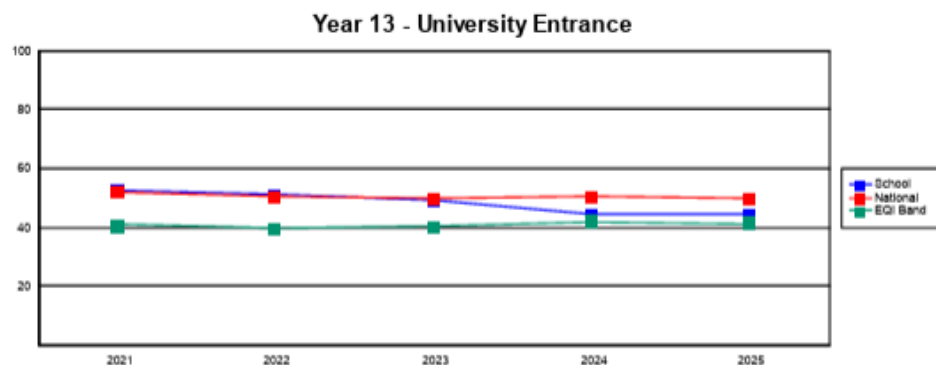
FACULTY	L3 COURSE	% MERIT COURSE ENDORSEMENTS			% EXCELLENCE COURSE ENDORSEMENTS		
		2025	2024	2023	2025	2024	2023
English /Languages	L3 English	6	16.2	19.1	2	6.9	4.3
	L3 English/ Film	0	0	0	0	0	0
	L3 Japanese	16	12.5	0	0	0	0
	L3 Te Reo Māori	33	0	28.6	0	20	
Social Sciences	L3 History	24	21.7	62.5	0	21.7	4.2
	L3 Social Studies	13			0		
	L3 Geography	22	22.2	29.4	0	5.5	5.9
	L3 Business St	25	7.1	33.3	0	14.2	6.7
Physical Education	L3 Physical Ed	20	26	14.3	0	8.6	14.3
Mathematics	L3 Statistics	0	4.5	10.8	0	0	0
	L3 Calculus	36	18.1	0	7	18.1	0
Science	L3 Chemistry	20	26.9	8.3	0	3.8	0
	L3 Biology	8	16	7.7	4	4	0
	L3 Physics	8	17.2	0	8	3.4	0
The Arts	L3 Photography	53	32	30	12	4	0
	L3 Art – Print	x	0	0	x	100	0
	L3 Art – Painting	16	31.2	22.7	10	12.5	4.5
	L3 Art – Sculpture	67	50	50	0	0	50
	L3 Art – Design	25	40	28.6	12	20	21.4
	L3 Dance	0	0	0	0	0	0
	L3 Music	0	0	0	0	0	0
	L3 Drama	25	0	0	0	0	0
	L3 Media Studies	11	14.2	7.7	0	0	15.4
	L3 DVC	19	55.5	11.1	0	0	11.1
	L3 Fashion & Design	0	0	0	0	0	0
	L3 Product Design	0	0	0	0	0	0
	L3 Food & Nutrition	16	10.5	0	0	0	0
L3 Digital Tech	X	33.3	0	X	0	0	
ALL FACULTIES	ALL COURSES	17.5	16.8	13.4	2.1	8.9	5.3

Next steps:

- Improved course selection to ensure students are in courses where they are more likely to achieve. The benefits from interviewing students who are thinking of coming back to school the following year are interviewed, with whanau in attendance, in October. Also provides an opportunity for students to explore other educational pathways e.g. EIT and begin the application process should they decide not to return the following year for year 13.
- Expanded team at the beginning of the year Course Confirmation interviews has included Mrs Hunter (Careers Advisor) to support students with decisions on other learning pathways eg EIT.
- Two avenues of support for the 3 students yet to achieve the literacy/numeracy qualification - All are timetabled into Level 1 Maths and/or Level 1 English class allowing for opportunities to gain the 10 credits from internal assessments. All will be entered into the CAA exam in May and September and dedicated small group tutorials prior to the CAA exams for focussed study
- Scheduled meetings with DP Curriculum and the Year 13 Deans and Kaiārahi to track attendance, learning, credits and wellbeing.
- Deans to continue to use the Red/Orange/Green traffic light tracking process implemented in 2024. Students are referred to SLT for follow up if required
- Continue with the Pūhoro STEM programme for senior Māori students
- Opportunities for students to seek assistance with their studies with specialist tutorials from teachers throughout the year.
- Await the forecasted changes to NCEA to occur in 2026
- Faculty course analysis will provide a deep dive into the results at a course level.
- Continued attendance initiatives and new MOE attendance requirements overseen by DP-Pastoral
- Referrals made to Kaiawhina by DP Pastoral for students with attendance concerns
- New Year 13 Academic leaders to survey the school around what academic support outside the class they would appreciate and gather ideas on how/what this might look like. This in response to reduced numbers using "Period 6" (homework centre).
- Maintain **high** standards around NCEA ie: milestones, due dates etc. Maintain Whānau engagement around missed milestones and academic tracking

UNIVERSITY ENTRANCE %

	2025	2024	2023	2022	2021	2020	2019	2018
Karamū High School	44.4	39.6	45.7	51.0	49.5	57.4	39.0	44.3
National	49.9	48.2	47.2	48.1	50.3	52.4	47.8	46.9
Equity Index Band	41.5	39.6	38.2	40.3	49.1	50.3	45.1	45.8



By Ethnicity

	2025	2024	2023	2022	2021	2020	2019
Karamū High School	44.4	39.6	45.7	51.0	49.5	57.4	39.0
Māori	39.5	37	27.6	31.0	43.5	40.0	17.1
European	42.9	43	50.6	55.0	51.9	63.2	43.3

By Gender

	2025	2024	2023	2022	2021	2020	2019
Karamū High School	44.4	39.6	45.7	51.0	49.5	57.4	39.0
Boys	33.3	35.3	31.4	44.2	45.2	37.9	40.9
Girls	49.3	41.7	52.9	55.7	51.7	64.6	37.8

Next steps:

- Continue to have interviews for Year 13 students at the beginning of the year to ensure students are in courses where they are more likely to achieve.
- Not all students have UE as a goal or their courses are not Achievement Standard courses meaning UE is not achievable.
- Continue with Attendance initiatives and student agreements
- Two Deans, Careers advisor & DP Curriculum to follow up on students not attending, meeting milestones and reiterating requirements to attain UE literacy and UE.
- 51% of students had UE as a goal (44% was achieved)

NZQA SCHOLARSHIP

Scholarship Subject	Number of Entries	Scholarships gained
Geography	1	0
Painting	1	1
DVC	4	0
Calculus	2	0
Biology	1	1
German	1	0
Chemistry	1	1

Total	11	3
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	2025	2024	2023	2022	2021	2020	2019	2018
Number of Scholarships	3	2	7	3	2 (Including 1 outstanding)	10	6	3 (including 1 outstanding)

Reflections/next steps:

- The HBSSPA (HB Secondary School Principals Association) NZ Scholarship workshops ran up until 2025. These were organised by the association and provided preparation support for students for these exams. These were led by teachers from around the district with extension knowledge and experience with NZ Scholarship.
- Students were more selective in 2025 on where to apply their focus, this has been on UE and/or Level 3. Perhaps reflective of the 5% increase in UE achievement.
- Continue to investigate working with other schools, as we have done in the past, to provide tutorials for those motivated to sit NZ Scholarship.

Statement of Compliance with Employment Policy

For the year ended 31 December 2025

The Karamū High School Board of Trustees:

1. Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
2. Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
3. Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
4. Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
5. Meets all EEO requirements.

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2025, the school received total Kiwisport funding of \$24640.15 (excluding GST). The funding was spent on sports uniform, equipment and part funded a sports co-ordinator.

In 2025 we maintained a steady level of participation over many sports. Standouts were seen in netball, volleyball, badminton, basketball and football.