



BOTANY DOWNS
Secondary College®

2025 PRINCIPAL'S ANNUAL REPORT

To the Community of
**BOTANY DOWNS SECONDARY
COLLEGE**



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MISSION, VISION, AND VALUES STATEMENT



*Knowledge
with Character*

A forward-thinking education focused on challenging, innovative, personalised learning within a whanau-based community where learners are nurtured and inspired to achieve personal excellence. As global citizens we embrace diversity, develop character and self-worth, and live our values of empathy, excellence, integrity and respect.



BOTANY DOWNS SECONDARY COLLEGE VISION AND MISSION STATEMENTS

PRINCIPAL'S MESSAGE

To the Community of Botany Downs Secondary College

Botany Downs Secondary College is a large, diverse, co-educational secondary school located in East Auckland, providing education for students in Years 9 to 13. Our college community reflects the richness of Aotearoa New Zealand, and we are proud of the inclusive, aspirational environment we provide for our young people.

Learning at Botany Downs Secondary College takes place within a purpose-built, whānau-based environment. This model underpins a holistic approach to both learning and wellbeing, ensuring that academic progress, pastoral care, and personal development are closely aligned. Strong relationships sit at the heart of our work, enabling students to feel known, supported, and challenged to achieve their best.

Botany Downs Secondary School's strategic priorities for improving outcomes for learners are:

- **Excellence | Kairangi** – Diverse needs, a unified teaching approach.
- **Growth | Whakatiputipu** – Resourcing for the future.
- **Partnerships | Kotahitanga** - Building a strong community through highly valued relationships.

Botany Downs Secondary College was designed to meet the demands of contemporary teaching and learning. Our facilities support flexible learning environments, collaboration, and the effective use of digital technologies. The whānau structure provides a strong foundation for pastoral care, with each whānau developing its own identity, systems, and culture while working within shared college-wide expectations.

We place a strong emphasis on academic excellence alongside personal growth. Students are supported to achieve success in national qualifications, while also developing leadership capability, resilience, and a sense of social responsibility. A wide range of targeted programmes support learners across the spectrum, including gifted and talented students, students with identified learning needs, English as an Additional Language learners, and those requiring additional literacy and numeracy support.

Digital technology is integrated purposefully into teaching and learning, enabling collaboration, communication, and critical thinking. Students are supported to become increasingly self-directed learners through an integrated curriculum that promotes reflection, goal setting, and metacognitive awareness. Authentic and contextual learning opportunities help students connect learning to real-world contexts and future pathways.

High-quality teaching and learning remains our core focus. Consistent expectations for effective pedagogy are shared and enacted across the college, supported by ongoing professional collaboration. The strength of learning relationships between teachers and students is recognised as a key determinant of student success, and staff work collectively to share effective practice and respond to the diverse needs of learners.

Our co-curricular programme plays an important role in developing well-rounded young people. Staff contribute across sports, arts, cultural, service, and leadership opportunities, ensuring students have access to a broad and enriching range of experiences. Student leadership is actively fostered through mentoring programmes, student committees, and formal leadership roles, helping students to develop confidence, agency, and a sense of contribution.

Botany Downs Secondary College remains committed to continuous improvement, equity, and excellence. We value the strong partnerships we have with our community and acknowledge the collective effort of students, staff, whānau, and the Board in supporting positive outcomes for all learners.

I would especially like to thank the following Head Students for their hard work and great leadership in the college:

2025 HEAD STUDENTS



This is a great college with fantastic opportunities for both students and staff.

Our staff work hard to provide exciting learning opportunities for this community.

Yours sincerely



Mrs Karen Brinsden
PRINCIPAL

COLLEGE INFORMATION 2025

Staff:

Teaching – MoE Funded	115.34 FTTE
Teaching – School Funded	1.52 FTTE

Student Role:

Local Roll as of 1 March 2025	1853	Excluding International Students
Male/Female/No Gender as of 1 March 2025	931/921/1	Including International Students
Fee Paying as of 1 March 2025	148	Fee-Paying International Students

Student Ethnicity [excludes International Students]:

Māori	4.9%
NZ/European	15.1%
Middle Eastern	3.2%
Pasifika	5.9%
Asian	61.8%
Other	2.2%

Student Year Level Numbers as of 1 March 2025:

	Male	Female	Another Gender	Total
Year 9	194	167		361
Year 10	200	183	1	384
Year 11	186	203		389
Year 12	179	182		361
Year 13	172	186		358

Revenue Sources:

Government Grants	\$19,968,807	80%
International Students	\$2,921,941	12%
Interest	\$222,893	1%
Local Funds	\$1,863,503	7%
	\$24,971,144	100%

Term Dates 2025:

Term 1	Wednesday 3 February	Friday 11 April
Term 2	Monday 28 April	Friday 27 June
Term 3	Monday 14 July	Friday 19 September
Term 4	Monday 6 October	Tuesday 9 December

School Board 2025:

Lauren Albrey	Parent Representative Presiding Member Chair Human Relations
Garry Larsen QSM	Parent Representative Chair Disciplinary Committee
Ian Marshall	Parent Representative Chair Property Committee
Karen Brinsden	Principal
Nicola Troughear	Staff Representative
Hannah Ghiyath	Student Representative
Annalee Killip	Student Representative (from September 2025)
Billyjo Flesher-Martin	Co-opted Parent Representative
Vonja Young	Co-opted Parent Representative
Michael Pienaar	Parent Representative (from September 2025)

Report on Strategic Goals

The BDSC Charter has three issues that the school board has identified as being key strategic goals on which to focus. Achievements and developments in each of these areas are summarised for 2025 and the Annual Plan outcomes are reported.

Annual Targets

Our annual targets are reported in the Variance Report (section 2). We are pleased with our NCEA achievement levels and the strong emphasis on literacy, especially when we compare our NCEA results to the averages for like-for-like schools. The engagement targets showed that most students attended well, and students generally showed positive personal grades.

Attendance Percentage (half days):

Year 9	97.3%
Year 10	95.2%
Year 11	94.1%
Year 12	95.4%
Year 13	93.8%

SECTION 1: ANALYSIS OF VARIANCE – 2025

Target 1: Attendance

- **All students** will achieve ‘regular attendance’ as defined by the MOE, with a goal of 80% of students present for more than 90% attendance each term by 2030. Baseline data to be established Term 1, 2025. Goals set for remainder of school terms.
- **Māori students** will achieve an average attendance rate of 88% or better, with a goal of increasing to 90% to match the school average by the end of 2026.
- **Pasifika students** will achieve an average attendance rate of 87% or better, with a goal of increasing to 90% to match the school average by the end of 2026.

Baseline data at the end of Term 1

Overall, by the end of Term 1 we have 80% of our students attending school regularly (over 90%). For our Māori students, 54% are attending regularly and for our Pasifika students, only 60% attend regularly.

Goals then set for remainder of school terms:

- **All students** will achieve ‘regular attendance’ as defined by the MOE, with a goal of 80% of students present for more than 90% attendance each term.
- **Māori students** will achieve ‘regular attendance’ as defined by the MOE, with a goal of 60% of Māori students present for more than 90% attendance each term.
- **Pasifika students** will achieve ‘regular attendance’ as defined by the MOE, with a goal of 65% of Pasifika students present for more than 90% attendance each term.

Data:

Distribution Table showing the Attendance Categories by Term and by Group.

The data has been sourced from the data in 2025 Every Day Matters (MOE) Termly Attendance Reports.

2025 MOE Report	All	Asian	European	Māori (=91)	MELAA (=105)	Other (=37)	Pasifika (=146)	Year 9	Year 10	Year 11	Year 12	Year 13	Female	Male	
Regularly attending Over 90%	Term 1	80%	87%	74%	55%	75%	59%	54%	89%	77%	79%	80%	47%	81%	79%
	Term 2	72%	82%	63%	50%	62%	71%	51%	78%	74%	72%	73%	65%	72%	72%
	Term 3	66%	74%	37%	38%	59%	41%	39%	74%	69%	64%	66%	57%	64%	68%
	Term 4	67%	71%	63%	47%	63%	63%	46%	72%	67%	70%	66%	59%	66%	68%
	Average	71%	79%	59%	48%	65%	58%	47%	78%	72%	71%	71%	57%	71%	72%
Irregular absence More than 80% and up to 90%	Term 1	14%	11%	20%	23%	19%	27%	26%	10%	17%	14%	14%	47%	14%	15%
	Term 2	18%	16%	25%	17%	21%	13%	19%	14%	15%	18%	19%	25%	17%	19%
	Term 3	22%	21%	37%	30%	29%	41%	30%	19%	21%	24%	22%	25%	24%	21%
	Term 4	19%	18%	19%	23%	27%	20%	19%	18%	21%	16%	18%	21%	20%	18%
	Average	18%	16%	25%	23%	24%	25%	24%	15%	19%	18%	18%	30%	19%	18%
Moderately absent more than 70% and up to 80%	Term 1	4%	1%	5%	17%	5%	5%	15%	1%	5%	4%	4%	5%	4%	4%
	Term 2	6%	2%	7%	17%	10%	11%	13%	7%	7%	5%	5%	5%	6%	5%
	Term 3	7%	5%	15%	11%	6%	0%	11%	5%	6%	6%	6%	10%	7%	7%
	Term 4	7%	6%	9%	9%	5%	8%	17%	7%	7%	7%	6%	9%	6%	8%
	Average	6%	3%	9%	14%	6%	6%	14%	5%	6%	5%	5%	7%	6%	6%
Chronically absent 70% or less	Term 1	2%	1%	1%	4%	1%	10%	5%	0%	1%	3%	1%	1%	2%	2%
	Term 2	4%	0%	5%	16%	7%	5%	17%	2%	4%	5%	4%	5%	5%	4%
	Term 3	5%	1%	10%	21%	6%	17%	20%	3%	4%	6%	6%	7%	6%	5%
	Term 4	7%	5%	9%	21%	6%	10%	17%	3%	4%	6%	11%	11%	8%	6%
	Average	5%	2%	6%	16%	5%	11%	15%	2%	4%	5%	6%	6%	5%	4%

Note: Term 4 Year 12 and 13 students were on study leave from week 4 and Year 11s from week 5.

Commentary

The Regular Attendance category shows a clear decline over the year. In Term 1 we were meeting the MOE target but as the year progressed through the winter terms, we saw a clear decrease of 8% to 72% in Term 2 and then another 6% decrease to 66% into Term 3. There was little difference between Term 3 and 4. The Irregular Absence and the Chronic Absence categories increased as the percentage of Regular Attendance decreased. The Moderate Absence category remains fairly steady over the year.

Year 9 has the strongest average attendance profile with average Regular Attendance of 78% and the lowest Chronic Absence average of 1.9%. Year 13 has the weakest average Regular Attendance at 57% and the highest average Irregular Absence at 30%. Chronic Absence rises for senior year levels across the year for Junior year groups it remained more steady. For year 12 it rose from 1.4% (Term 1) to 6% (Term 3) and then to 11% (Term 4). For Year 13 it rose from 1% (Term 1) to 7% (Term 3) and to 11% (Term 4). The Term 4 chronic absence would have been impacted by the short on-site attendance for the senior students.

Male and female student averages are very similar for the Regular attendance category and only vary slightly in both the Chronic and Moderate absence categories with less than 0.8% and 0.5% difference respectfully.

Our Asian students recorded the highest average regular attendance at 78.5% and the lowest average chronic absence at 1.6%. European students show notable term-to-term variability and with an average of 59.5%.

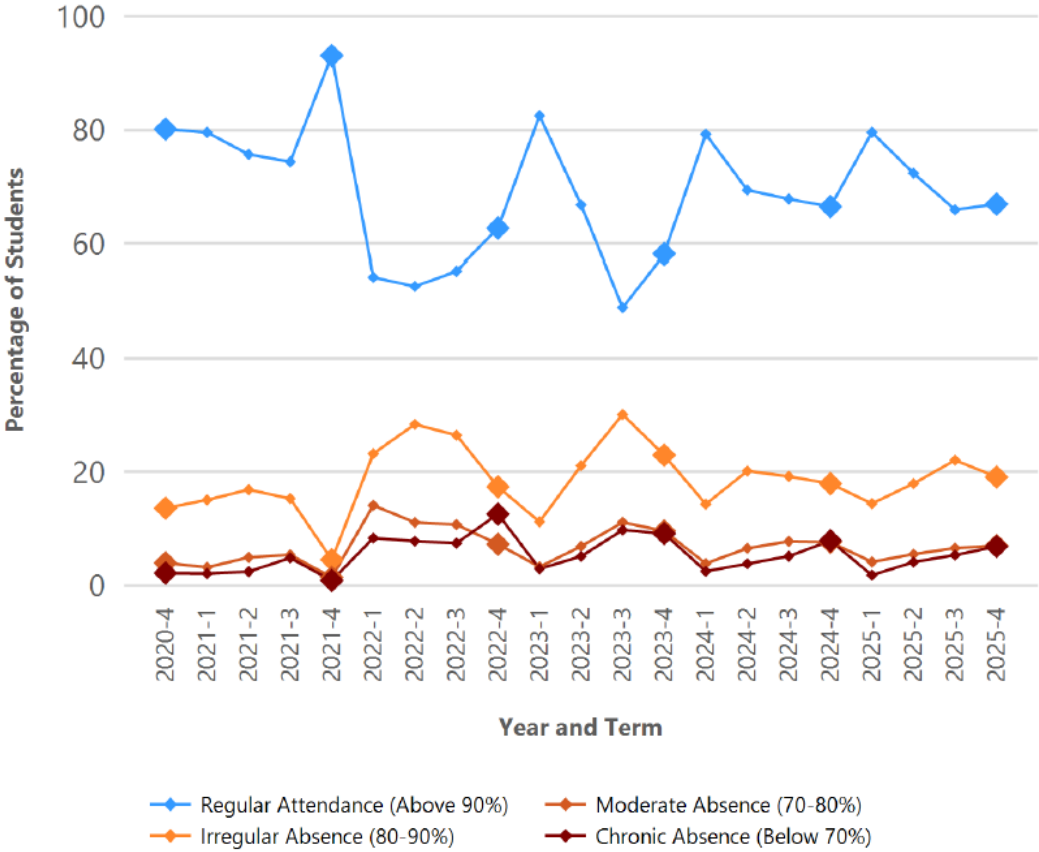
When looking at Regular attendance our Māori and Pasifika students remain well below the 80% target and is significantly lower than the average Regular Attendance percentage for all students (31% difference). In the Moderately Absent and Chronically Absent categories there is a significant greater proportion of Māori and Pasifika students represented. From both Māori and Pasifika students there were on average 8 to 10% more than the average for the rest of the students. Chronic absence increased across the year for Māori and Pasifika, with Māori rising from 4.3% (Term 1) to 21.1% (Term 4), and Pasifika rising from 5.0% (Term 1) to 17.4% (Term 4).

When looking at patterns in the chronically absent students it is important to note that there are familial ties between a number of students that fall in this category. External intervention was accessed readily through Attendance Services to support families and where appropriate NHS and external mental health services. With the senior student's clarity and direction was often accessed through our Career guidance team.

From the 2025 Every Day Matters (MOE) Termly Attendance Reports, we can see patterns in the reasons for absences.

- Across all four terms in 2025, illness/medical reasons were the most frequently recorded reason for student absence.
- Justified absences consistently outnumbered unjustified absences in every term.
- Unjustified absences were recorded in all terms, indicating they were present throughout the year rather than confined to a single period.
- The proportion of illness/medical absence increased in Terms 2 and 3 compared with Term 1.
- Holiday related absences were recorded in each term, with higher representation in Term 4.
- Unexplained absences occurred in every term, forming a consistent component of unjustified absence.
- Patterns of absence reasons were broadly similar across year levels, with illness/medical absence remaining the largest category.
- Absence reason distributions were broadly consistent across gender groups, with illness/medical reasons dominant in each.
- Absence reason distributions across ethnic groups reflected the overall pattern, with illness/medical reasons comprising the largest share.

Comparison of the students Attendance Categories over time
This graph has sourced from 2025 Every Day Matters (MOE) Termly Attendance Report



*We have only been monitoring these categories since 2025.
 2021, 2022: Attendance averages would have been impacted by COVID and MOE directives related to online learning and requirements to isolate of COVID positive or household contact.*

The data show a consistent within-year shift away from Regular attendance as the year progresses, with Term 1 typically the strongest and Terms 2–3 lower, followed by a partial recovery or stabilisation in Term 4. When comparing the same term over time, 2022 stands out as the weakest year across all terms, with Regular attendance and Chronic absence. This is not surprising as it would have been impacted by COVID and MOE directives.

Since 2022, the pattern shows improvement in each term, with 2025 generally tracking above 2023 and close to 2024 in most places (e.g., Term 2 Regular improves from 67% (2023) to 69% (2024) to 72% (2025); Term 3 Regular lifts from 49% (2023) to 68% (2024) and sits at 66% (2025)). In 2025 where were more explicit in our interventions and communication around attendance with our community.

However, later-year performance remains below pre-2022 highs in the series shown—for example, Term 4 Regular is 67% in both 2024 and 2025 compared with 93% in 2021, and Term 4 Chronic is 8% (2024) and 7% (2025) compared with 1% (2021).

Regular Attendance comparisons for 2024 to 2025 by Term.

Data was sourced from our KAMAR database.

Group	Term 1	Term 2	Term 3	Term 4
All Students	78.0% → 80.0% (+2%)	68.0% → 75.0% (+7%)	65.0% → 70.0% (+5%)	67.0% → 81.0% (+14%)
Māori Students	47.0% → 54.0% (+7%)	38.0% → 46.0% (+8%)	36.0% → 40.0% (+4%)	49.0% → 61.0% (+12%)
Pasifika Students	60.0% → 60.0% (0%)	44.0% → 52.0% (+8%)	36.0% → 45.0% (+9%)	45.0% → 69.0% (+24%)

- Across all groups, Regular Attendance in 2025 is higher than 2024 in every term, with the largest gains occurring later in the year, particularly in Term 4.
- All Students show steady improvement term by term, with modest lifts in Terms 1–3 and a substantial increase in Term 4 (+14 percentage points), indicating stronger end-of-year attendance in 2025.
- Māori students show consistent improvement across all four terms, with gains ranging from +4 to +12 percentage points, suggesting sustained improvement rather than a single-term effect.
- Pasifika students show the greatest variability but the largest overall gains, including no change in Term 1, followed by progressively larger increases through the year and a marked improvement in Term 4 (+24 percentage points).

We hadn't implemented any additional changes in our attendance interventions until Term 2. We monitored the attendance patterns and reasons during this term.

General Comments:

Our Targets were:

- **All students** will achieve 'regular attendance' as defined by the MOE, with a goal of 80% of students present for more than 90% attendance each term.
This was not met. The average regular attendance was 71%. It was met in term 1 but was 8% below in Term 2, 12% below in Term 3 and 11% below in Term 4.
- **Māori students** will achieve 'regular attendance' as defined by the MOE, with a goal of 60% of students present for more than 90% attendance each term.
- **Pasifika students** will achieve 'regular attendance' as defined by the MOE, with a goal of 65% of students present for more than 90% attendance each term.
Neither of these targets were met. On average Māori students' regular attendance was 48% and Pasifika student regular attendance was 47%.

Follow-up on attendance matters has placed increased pressure on pastoral care staff, and the complexity of cases has grown. The Attendance Officer, Tutor Teachers, and Whānau Leaders invest significant time in following up on attendance, with varying levels of success.

Recommendations for 2026:

In order to reach the target set by MOE by 2030 we need to implement incremental goals and take into account seasonal patterns in each term. In 2026 we implement our AMP – Attendance Management Plan and Stepped Attendance Response process. This should support greater effectiveness and consistency in the follow-up of attendance concerns and interventions.

We should look at the following targets for 2026:

BDSC Regular Attendance	Term 1	Term 2	Term 3	Term 4	Average per term
Actual in 2025	80%	72%	66%	65%	71%
<i>Aim in 2026</i>	<i>82%</i>	<i>74%</i>	<i>68%</i>	<i>67%</i>	<i>73%</i>
<i>Aim in 2027</i>	<i>84%</i>	<i>76%</i>	<i>70%</i>	<i>69%</i>	<i>75%</i>
<i>Aim in 2028</i>	<i>85%</i>	<i>79%</i>	<i>73%</i>	<i>72%</i>	<i>77%</i>
<i>Aim in 2029</i>	<i>87%</i>	<i>81%</i>	<i>75%</i>	<i>74%</i>	<i>79%</i>
<i>Aim in 2030</i>	<i>89%</i>	<i>83%</i>	<i>77%</i>	<i>76%</i>	<i>80% +</i>

For Māori and Pasifika Students we should aim to increase by 5% regular attendance by 5 percent in each term:

BDSC Regular Attendance	Term 1	Term 2	Term 3	Term 4	Average per term
Māori in 2025	55%	50%	38%	63%	52%
<i>Aim in 2026</i>	<i>60%</i>	<i>55%</i>	<i>43%</i>	<i>68%</i>	<i>57%</i>
Pasifika in 2025	54%	51%	39%	46%	48%
<i>Aim in 2026</i>	<i>59%</i>	<i>56%</i>	<i>44%</i>	<i>51%</i>	<i>53%</i>

Target 2: Achievement

Our NCEA results will be:

- Level 2: 90% for the cohort
- Level 3: 90% for the cohort
- UE: Data: 80% of those eligible

*All data accessed from NZQA Principal's Report – generated on 13 February 2026

All numbers - 2025 %	Target (2025)	BDSC 2024	2024 School Equity Index Group	Variance 2024	BDSC 2025	2025 School Equity Index Group	Variance 2025	Target achieved (-/+)
Level 2 (308/358 students)	90.0	87.2	86.3	0.9	86	85.8	0.2	-4
Level 3 (308/354 students)	90.0	88.9	83	5.1	87	84.5	2.5	-3
UE (253/354 students)	80.0	77.1	68.9	8.2	79	68.7	10.3	-1

Endorsements (data taken from NZQA statistics)

Achieved with Excellence	BDSC Endorsements				School Equity Index Band	
	Y12 (NCEA L2) %	Y12 (NCEA L2) #	Y13 (NCEA L3) %	Y13 (NCEA L3) #	Y12 (NCEA L2) %	Y13 (NCEA L3) %
2024	18.2	63	18.9	47	19.7	15.6
2025	21.5	65	16.6	51	19.4	16.3
Achieved with Merit	Y12 (NCEA L2) %	Y12 (NCEA L2) #	Y13 (NCEA L3) %	Y13 (NCEA L3) #	Y12 (NCEA L2) %	Y13 (NCEA L3) %
2024	33.5	116	37.2	92	32	30.8
2025	32.5	100	32.1	99	32.1	33.6

Commentary

<p>Level 2: (358 students)</p>	<ul style="list-style-type: none"> • Target: 90% • 2024 result: 87.2% (0.9 above equity group) • 2025 result: 86% (0.2 above equity group) • Change 2024→2025: - 1.2 points • Target gap 2025: - 4 points (missed)
<p>Level 3: (354 students)</p>	<ul style="list-style-type: none"> • Target: 90% • 2024 result: 88.9% (5.1 above equity group) • 2025 result: 87% (2.5 above equity group) • Change 2024→2025: - 1.9 points • Target gap 2025: - 3 points (missed)
<p>UNIVERSITY ENTRANCE (253/354 students)</p>	<ul style="list-style-type: none"> • Target: 80% • 2024 result: 77.1% (8.2 above equity group) • 2025 result: 79% (10.3 above equity group) • Change 2024→2025: 1.9 points • Target gap 2025: - 1 points

Māori Achievement:

Māori Achievement Summary

	BDSC 2024	2024 School Equity Index Band	Variance 2024	BDSC 2025	2025 School Equity Index Band	Variance 2025
Level 2	65	79.3	-14.3	93.3	80.3	13
Level 3	78.6	74	4.6	78.6	78	0.6
UE	50	51.9	-1.9	35.7	54.4	-18.7

<p>Level 2: (14 students)</p>	<ul style="list-style-type: none"> • 2024: 65%, well below the equity group (79.3%, variance –14.3). • 2025: 93.3%, far above the equity group (80.3%, +13). <p>Interpretation: This is an exceptional turnaround. When Māori Level 2 jumps nearly 30 points in one year, this signals deliberate support structures, more effective mentoring, and /or improved programme coherence in Year 12.</p>
<p>Level 3: (11 students)</p>	<ul style="list-style-type: none"> • 2024: 78.6%, slightly above equity (74%, +4.6). • 2025: 78.6%, perfectly stable; near the 78% equity group (+0.6). <p>Interpretation: Year 13 Māori achievement is plateauing, not deteriorating. This suggests that the Year 13 Māori cohort is holding steady academically, but not accelerating, which is consistent with weaker UE performance.</p>
<p>UE (University Entrance):</p>	<ul style="list-style-type: none"> • 2024: 50%, slightly below equity (51.9%, - 1.9). • 2025: 35.7%, far below equity (54.4%, - 18.7). <p>Interpretation: This is the most serious data signal in the entire dataset. UE for Māori students has fell by - 14.3 points. This is not a “cohort issue.” It is a pathway and system structure issue. Māori students are clearly:</p> <ul style="list-style-type: none"> • Meeting Level 3 achievement • But not meeting UE literacy or subject-mix requirements <p>This suggests misaligned pathways, insufficient literacy scaffolding, and/or poor subject-selection.</p>

Pasifika Achievement:

Pasifika Achievement Summary

	BDSC 2024 %	2024 School Equity Index Band	Variance 2024 %	BDSC 2025 %	2025 National	Variance 2025 %
Level 2	79.4	74	5.4	65.5	73.1	-7.6
Level 3	73.7	68.3	5.4	80.8	72.6	8.2
UE	31.6	42	-10.4	38.7	44.5	-5.8

<p>Level 2: (19 students)</p>	<ul style="list-style-type: none"> • 2024: 79.4%, above the equity comparison group (74%, +5.4). • 2025: 65.5%, well below the national comparison (73.1%, - 7.6). <p>Interpretation: This is a significant regression - a 14-point drop from the previous year. This indicates:</p> <ul style="list-style-type: none"> • Loss of learning momentum in Year 12. • Possible disengagement, attendance challenges, or timetable misalignment. • A likely breakdown in academic support structures that previously held Pasifika learners above the equity benchmark. <p>This is the single worst data point in the Pasifika profile.</p>
<p>Level 3: (25 students)</p>	<ul style="list-style-type: none"> • 2024: 73.7%, above equity (68.3%, +5.4). • 2025: 80.8%, strongly above national (72.6%, +8.2). <p>Interpretation: This is a major improvement and the strongest Pasifika result in the dataset. It suggests that once Pasifika learners remain engaged through to Year 13, they perform well-better than the national equity benchmark by a wide margin. This contradicts the L2 pattern and signals a pathway stability problem, not a capability deficit.</p>
<p>UE:</p>	<ul style="list-style-type: none"> • 2024: 31.6%, below equity (42%, - 10.4). • 2025: 38.7%, still below national (44.5%, - 5.8), but improved. <p>Interpretation: UE for Pasifika improved by +7 points, and the negative variance to the equity group halved. This indicates genuine progress, but still highlights structural barriers, particularly around:</p> <ul style="list-style-type: none"> • UE literacy • UE-approved subject choices • Academic writing demands • Timely identification of UE risk

NCEA Strategic Summary

Data sources: NZQA Principal's Report (generated 4 Feb 2026)

Performance Overview

- Across the school, 2025 results declined from 2024 and fell short of the ambitious targets (L2: 90%, L3: 90%, UE: 80%).
- However, Māori and Pasifika learners show highly differentiated patterns with strong successes in some areas and serious structural issues in others.

Overall School Performance (All Students)

- Level 2: 86% (↓ from 87.2%), target gap -4
- Level 3: 87% (↓ from 88.9%), target gap -3
- UE: 79% (↑ from 77.1%), target gap -1

Interpretation:

Schoolwide dip across all measures, with the largest decline in UE. Margins above equity narrowed, indicating reduced competitive advantage.

Māori Achievement

Level 2: 65% → 93.3% (dramatic improvement; now +13 above equity)

Level 3: Stable at 78.6% (aligned with equity)

UE: 50% → 35.7% (severe decline; -18.7 vs equity)

Strategic meaning:

Major success at Level 2 - strong evidence that Year 12 Māori programmes work.

Level 3 is stable, but UE has fallen, suggesting misaligned pathways, insufficient literacy scaffolding, and/or weak Year 13 transition support.

The L2 gains are real but not flowing through to UE.

Pasifika Achievement

Level 2: 79.4% → 65.5% (big drop; -7.6 vs national)

Level 3: 73.7% → 80.8% (strong improvement; +8.2 vs national)

UE: 31.6% → 38.7% (improvement; gap to national narrowing)

Strategic meaning:

- Year 12 is the critical point of failure for Pasifika – retention, engagement, and course load issues are undermining progression.
- Level 3 shows high potential, outperforming national benchmarks when students stay on track.
- UE improving but still low for Māori and Pasifika – needs literacy and pathway strengthening.

Target 3: Literacy and Numeracy

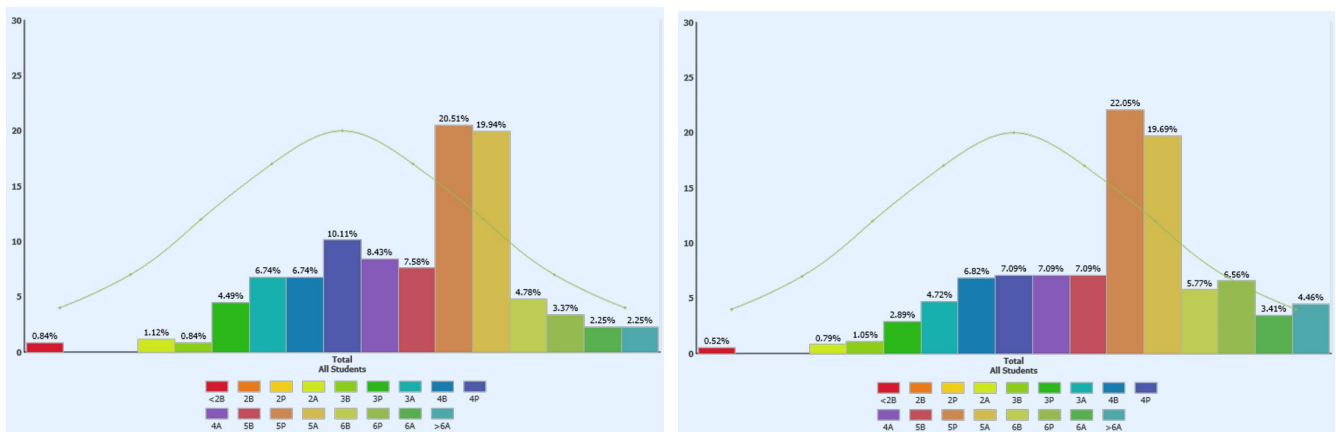
- **Year 9** identified as Stanine 3 or lower in PAT Reading Comprehension and or numeracy less than 4P in e-asTTle Reading Comprehension and Mathematics, will improve their baseline e-asTTle scores by a greater margin than the rest of their year cohort.
- **Year 10:** Of the students considered to be 'assessment ready', 60% will meet the literacy requirement and 75% will meet the numeracy requirements (co-requisite package).
- **Level 1:** 90% of our Year 11 students will meet their literacy and numeracy requirements (co-requisite package).

Year 9 Baseline Entry Data:

All incoming students to BDSC are tested in Reading Comprehension and Mathematics on arrival, using Progressive Achievement Tests (PAT) and e-asTTle. In 2025 PAT data was collected during the first 2 days of the school year and is used to determine the learning needs of the cohort as well as to inform allocation to Year 9 Mathematics classes and selection of the accelerated Year 9 class. Students sit the online e-asTTle within the first 1-2 weeks of Term 1; they sit e-asTTle again at the end of the year.

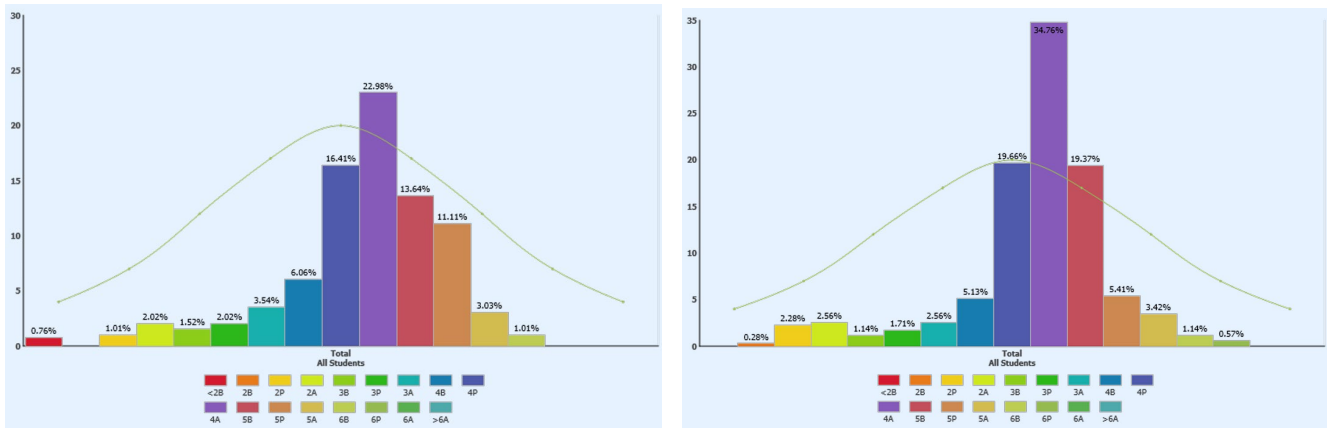
The graphs below show a comparison the e-asTTle results in Mathematics and Reading Comprehension at the start of the year with the end of the year. Ideally, students should be at 4P or above by the end of Year 9 to be in line with national and curriculum expectations. Students are considered 'above average' if they are at 5B or higher.

Mathematics



In these graphs you can see the shift to the right, indicating an improvement in numeracy levels by the end of the year. At the start of 2025, 20.77% of Year 9s were below 4P, by the end of the year that had decreased to 16.79%. At the start of the year, 60.68% of students were at 5B or higher, by the end of the year this had increased to 60.03%.

Reading Comprehension



Again, in these graphs you can see the shift to the right, indicating an improvement in reading comprehension levels by the end of the year. At the start of 2025, 16.93% of Year 9s were below 4P, by the end of the year that had decreased to 15.66%. At the start of the year, 28.79% of students were at 5B or higher, by the end of the year this had increased to 29.91%. Whilst these increases and levels are not as pronounced as those in Mathematics, the graph does show a significant increase in the number of students sitting at 4A for Reading Comprehension.

Using this data, along with assessments within subjects, allows us to identify students who need more targeted support in Year 10. This includes being placed in alternative courses in English (10ENA) and Maths (10MNU).

Level 1 Literacy and Numeracy

Year 10 students were assessed against the literacy and numeracy corequisites in September 2025, along with any Year 11-13 students who had not yet achieved Level 1 literacy or numeracy.

Year 10

Students in 10ENG and 10MAT were deemed 'ready' for the assessments. Most students in 10ENA and 10MNU will sit the CAA as Year 11s in 2026, after an additional year of learning and preparation. Students in EAL classes will also be given an additional year.

Literacy

READING CAA	2025		2024			
	TOTAL	NOT ACHIEVED	ACHIEVED	TOTAL	NOT ACHIEVED	ACHIEVED
Male	176	18 (10.2%)	158 (89.8%)	141	5 (3.5%)	136 (96.5%)
Female	170	14 (8.2%)	156 (91.8%)	162	9 (5.6%)	153 (94.4%)
European	86	9 (10.5%)	77 (89.5%)	65	0 (0.0%)	65 (100.0%)
Māori	19	2 (10.5%)	17 (89.5%)	21	2 (9.5%)	19 (90.5%)
Pasifika	14	1 (7.1%)	13 (92.9%)	15	3 (20.0%)	12 (80.0%)
Asian	207	17 (8.2%)	190 (91.8%)	184	8 (4.3%)	176 (95.7%)
MELAA	17	2 (11.8%)	15 (88.2%)	15	1 (6.7%)	14 (93.3%)
Other	4	1 (25%)	3 (75%)	3	0 (0.0%)	3 (100.0%)
TOTAL	347	32 (9.2%)	315 (90.8%)	303	14 (4.6%)	289 (95.4%)

WRITING CAA	2025			2024		
	TOTAL	NOT ACHIEVED	ACHIEVED	TOTAL	NOT ACHIEVED	ACHIEVED
Male	177	16 (9.0%)	161 (91.0%)	107	8 (7.5%)	99 (92.5%)
Female	170	5 (2.9%)	165 (97.1%)	140	7 (5.0%)	133 (95%)
European	86	8 (9.3%)	78 (90.7%)	53	2 (3.8%)	51 (96.2%)
Māori	19	0 (0.0%)	19 (100.0%)	17	2 (11.8%)	15 (88.2%)
Pasifika	15	2 (13.3%)	13 (86.7%)	9	3 (33.3%)	6 (66.7%)
Asian	207	7 (3.4%)	200 (96.6%)	149	7 (4.7%)	142 (95.3%)
MELAA	17	4 (23.5%)	13 (76.5%)	15	1 (6.7%)	14 (93.3%)
Other	4	0 (0.0%)	4 (100.0%)	4	0 (0.0%)	4 (100.0%)
TOTAL	348	21 (6.0%)	327 (94.0%)	247	15 (6.1%)	232 (93.9%)

Numeracy

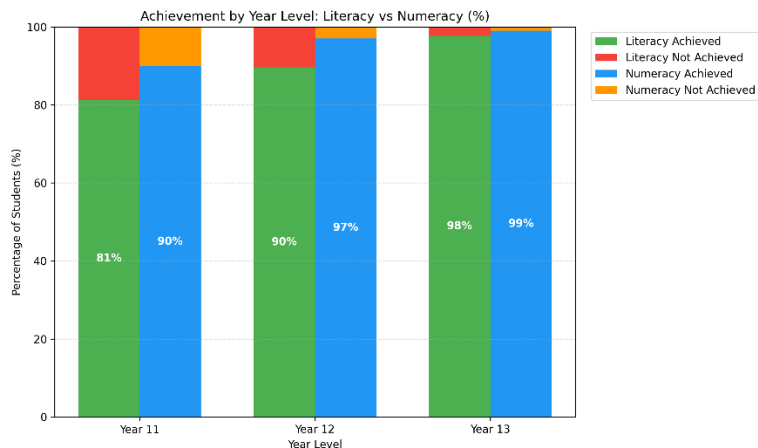
	2025			2024		
	TOTAL	NOT ACHIEVED	ACHIEVED	TOTAL	NOT ACHIEVED	ACHIEVED
Male	131	9 (6.9%)	122 (93.1%)	121	4 (3.3%)	117 (96.7%)
Female	130	13 (10.0%)	117 (90.0%)	113	6 (5.3%)	107 (94.7%)
European	73	6 (8.2%)	67 (91.8%)	59	3 (5.1%)	56 (94.9%)
Māori	12	1 (8.3%)	11 (91.7%)	15	1 (6.7%)	14 (93.3%)
Pasifika	11	1 (9.1%)	10 (90.9%)	10	3 (30.0%)	7 (70.0%)
Asian	150	14 (9.3%)	136 (90.7%)	135	3 (2.2%)	132 (97.8%)
MELAA	14	0 (0.0%)	14 (100.0%)	11	0 (0.0%)	11 (100.0%)
Other	2	0 (0.0%)	2 (100.0%)	4	0 (0.0%)	4 (100.0%)
TOTAL	262	22 (8.4%)	240 (91.6%)	234	10 (4.3%)	224 (95.7%)

Whilst the results show small fluctuations between 2024 and 2025, our pass rates for Year 10 students in 10ENG and 10MAT are consistently at 90%. This is significantly higher than the national pass rates – Reading 71.2%, Writing 58%, Numeracy 55.4%. It's also pleasing to see the positive results for our Māori and Pasifika students and, pleasingly, there doesn't appear to be a significant gap between results for boys and girls.

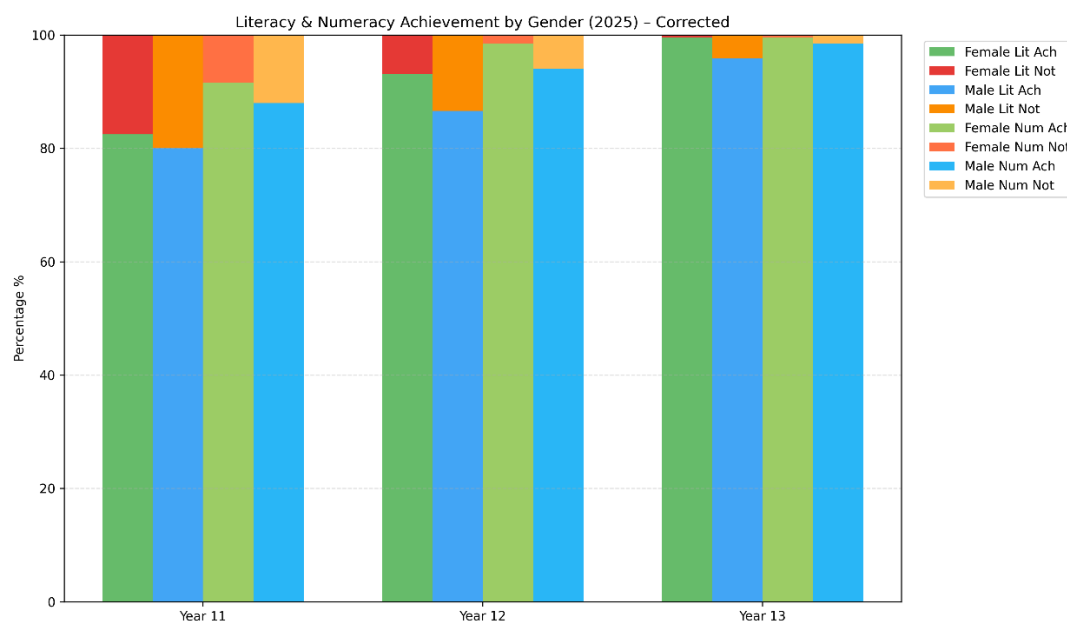
The CAA results for our Year 10 students help us to identify those students who need targeted support in Year 11. This may be placement in alternative courses for English (1ENL, 1ENA) and Maths (1MAF, 1MAA), but we have additional support processes in place for 2026:

1. Weekly literacy & numeracy support sessions, available to all Year 11-13 students during Friday period 1 from the start of the year, led by teachers.
2. Opportunities to sit Level 1 internal standards that count for Literacy or Numeracy. This option is good for students who have failed the CAA multiple times but have already picked up valid credits from internals.
3. Use of StepsWeb. An online program students can use in their own time to develop their literacy skills. This will be rolled out to students in alternate English classes from Year 9 to 11, plus any Year 11-13 students without the Literacy CAA.

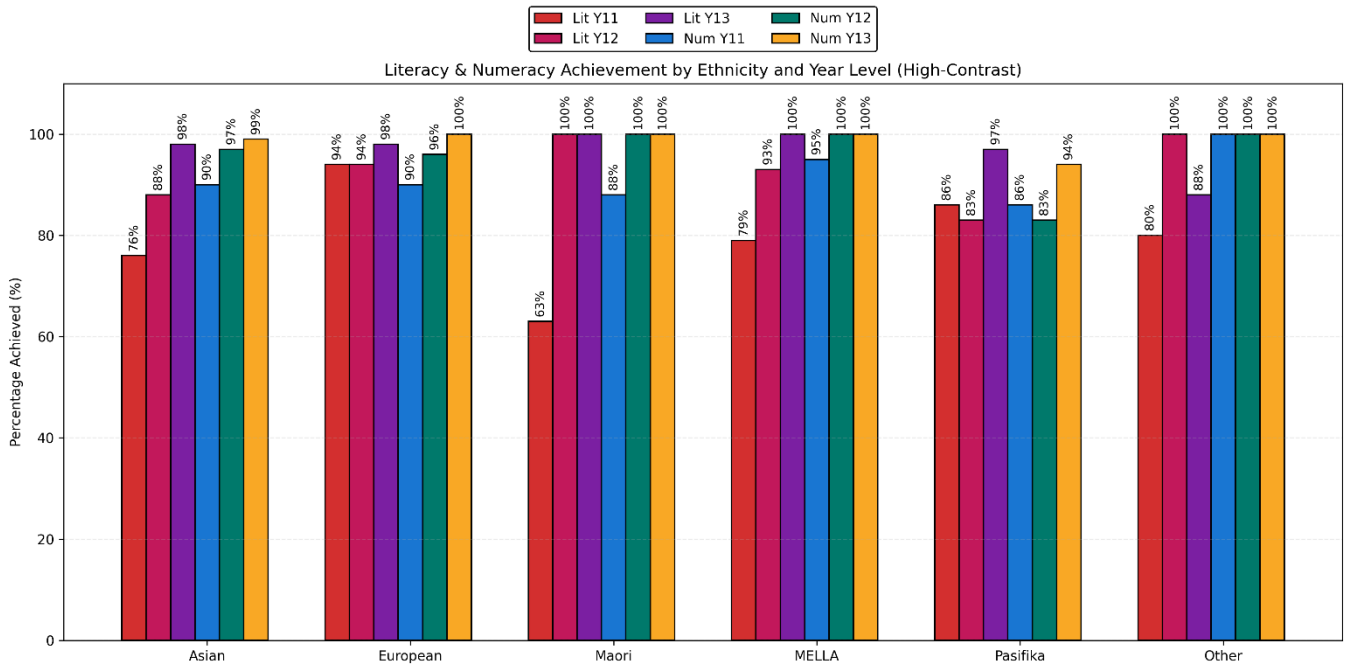
Year 11-13



	Literacy			Numeracy		
	TOTAL	NOT ACHIEVED	ACHIEVED	TOTAL	NOT ACHIEVED	ACHIEVED
Year 11	433	81(19%)	352(81%)	435	44	391(90%)
Year 12	405	42(10%)	363(90%)	402	12	390(97%)
Year 13	393	9(2%)	384 (98%)	394	4	390(98%)



Literacy	Female 2025			Male 2025		
	TOTAL	NOT ACHIEVED	ACHIEVED	TOTAL	NOT ACHIEVED	ACHIEVED
Year 11	228	40(18%)	188(82%)	205	41(20%)	164(80%)
Year 12	203	14(7%)	189(93%)	201	27(13%)	174(87%)
Year 13	200	1(.5%)	199(99.5%)	193	8(4%)	185(96%)
Numeracy						
Year 11	227	19(8%)	208(92%)	208	25(12%)	183(88%)
Year 12	203	3(1%)	200(99%)	202	12(8%)	190(91%)
Year 13	201	1(.5%)	200(99.5%)	193	3(2%)	190(98%)



	Literacy			Numeracy		
	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
Asian	200 (76%)	212 (88%)	200 (98%)	236 (90%)	235 (97%)	203 (99%)
European	104 (94%)	103 (94%)	125 (98%)	100 (90%)	105 (96%)	127 (100%)
Māori	5(63%)	6 (100%)	6 (100%)	7 (88%)	6 (100%)	6 (100%)
MELLA	15 (79%)	14 (93%)	14 (100%)	18 (95%)	15 (100%)	14 (100%)
Pasifika	25 (86%)	24 (83%)	32 (97%)	25 (86%)	24 (83%)	31 (94%)
Other	4 (80%)	5 (100%)	7(88%)	5 (100%)	5 (100%)	8 (100%)

Reflections on 2025 data

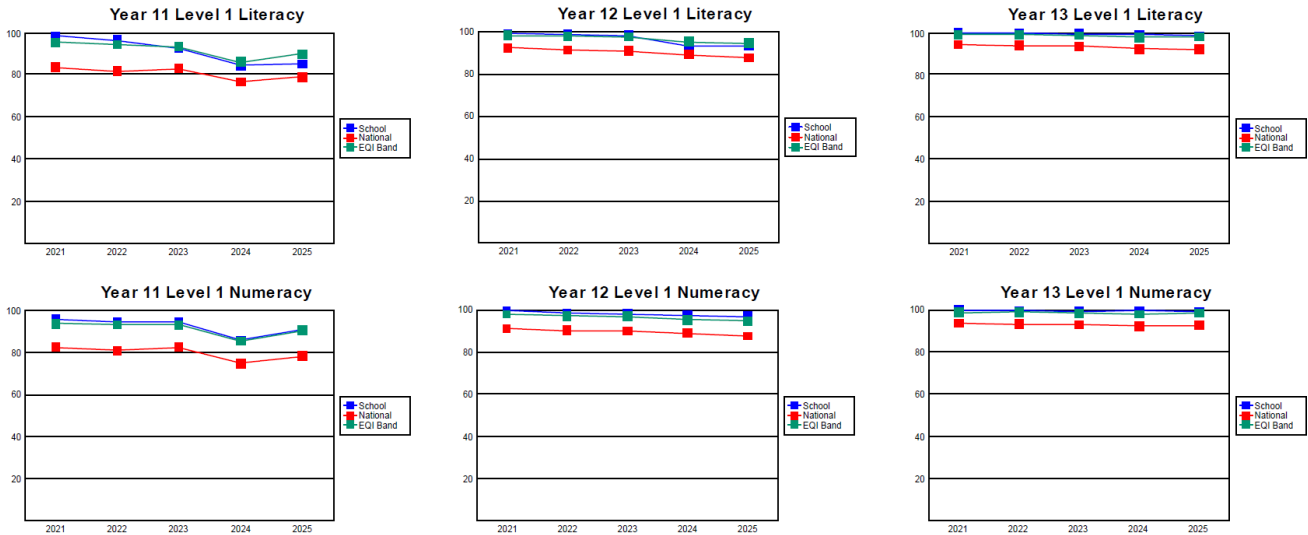
The Year 13 students that required both literacy and numeracy were offered extra support and mentoring on a Friday. All ESOL students were provided with extra support sessions during class and lunchtime. Unfortunately for some students the CAA is still beyond their English ability. The overall result for Year 13 sits at 98 %.

The overall result for Year 12 sits at 90 % for literacy and 97% for numeracy. Year 12 students that are still to get literacy and numeracy have been placed in classes to enable their continued learning. These students have been identified, and extra support will be given to them.

The overall result for Year 11 sits at 81% for literacy and 90% for numeracy. Year 11 students result in literacy were still disappointing. These students have been identified and placed into classes to enable them to continue developing their literacy.

PR 3 - Cumulative Results by Percentage

Academic Year	Achievement	Botany Downs Secondary College			National			Few Socioeconomic Barriers (School Equity Index Band)		
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2021	Literacy	98.5	99.2	100.0	83.6	92.2	94.2	95.2	98.2	98.9
2022	Literacy	96.3	98.8	99.7	81.6	91.2	93.9	94.1	97.8	98.9
2023	Literacy	92.5	98.2	99.2	82.8	90.8	93.5	93.2	97.3	98.6
2024	Literacy	84.4	92.9	98.9	76.6	89.1	92.2	86.0	95.2	97.7
2025	Literacy	85.2	93.0	98.3	78.8	87.7	92.1	89.8	94.4	97.9
2021	Numeracy	95.9	99.5	100.0	82.5	91.3	93.6	93.6	97.9	98.8
2022	Numeracy	94.2	98.4	99.7	80.8	90.2	93.3	93.2	97.1	99.0
2023	Numeracy	94.5	98.2	99.2	82.3	90.0	93.0	92.9	96.9	98.3
2024	Numeracy	86.0	97.5	99.6	74.8	89.1	92.2	85.2	95.3	97.9
2025	Numeracy	90.7	96.9	99.2	78.1	87.6	92.6	90.3	94.6	98.5



Our overall school percentage sees us above the national average for both literacy and numeracy. But compared to our equity band we are below for Year 11 and 12 Literacy. We are equal or slightly above for our Numeracy results.

Recommended 2026 Targets:

<p>Target 1: Attendance</p>	<ul style="list-style-type: none"> • Whole school – aim is 73% average across the year (71% 2025) • Māori students - aim is 57% average across the year (52% 2025) • Pasifika students - aim is 53% average across the year (48% 2025) <p>These targets are positioned for our second year in a multi-year trajectory toward the MOE 80% requirement by 2030, supported by the Attendance Management Plan and Stepped Attendance Response process.</p>
<p>Target 2: Achievement</p>	<p>Our NCEA results will be:</p> <ul style="list-style-type: none"> • Level 2: 90% for the cohort (86.0% in 2025) • Level 3: 90% for the cohort (87.6% in 2025) • UE: Data: 80% of those eligible (71.5% cohort in 2025)
<p>Target 3: Literacy and Numeracy</p>	<ul style="list-style-type: none"> • Year 9 – gather baseline data through the new SMART tool • Year 10 – gather baseline data through the new SMART tool • Level 1– 88% achieve literacy and 92.5% achieve numeracy • Year 12 students – 95% achieve both literacy and numeracy

SECTION 2: EVALUATION OF STUDENTS' PROGRESS AND ACHIEVEMENT

Year 11 BDSC Diploma:

	2024				2025								
	Percentages %				Student numbers #					Percentages %			
	Dip NA	Dip	Dist.	High Dist.	Dip NA	Dip	Dist.	High Dist.	Stud #	Dip NA	Dip	Dist.	High Dist.
Year 11	24.7	14.5	41.3	19.5	80	90	156	73	399	20	22	40	18
Male	22.8	21.1	38.9	17.2	41	58	66	24	189	22	31	35	13
Female	26.3	8.8	43.4	21.5	39	32	90	49	210	19	15	43	23
Māori	10.0	30.0	35.0	25.0	4	11	7	0	22	18	50	32	0
Pasifika	51.7	10.3	24.1	13.8	5	4	6	0	15	33	27	40	0

***Key**

- Dip NA* = Diploma not awarded
- Dip* = Diploma awarded
- Dist.* = Diploma Awarded with Distinction
- High Dist.* = Diploma Awarded with High Distinction
- Stud #* = Total student numbers

Year 11 Diploma – 2025 Analysis Summary

1. Whole Cohort Pattern (2024 → 2025)

Key movement:

- Diploma Not Awarded (Dip NA) improved (down from 24.7% → 20%).
- Diploma improved significantly (14.5% → 22%).
- Distinction (41.3% → 40%).
- High Distinction (19.5% → 18%).

Interpretation:

- The bottom end has improved: fewer students failed to meet the Diploma requirements.
- The middle band strengthened: the “Diploma” category grew substantially.
- Top-end performance softened slightly: Distinction and High Distinction fell a few points.

This pattern typically indicates:

- Stronger baseline achievement.
- Increased consistency of teaching and assessment.
- But potentially less stretch for high-performing students or changes in assessment difficulty.

This is not a collapse of excellence, but a redistribution of achievement toward the middle.

2. Male vs Female Performance

Males (2025):	Females (2025):
Dip NA ↑ (from 22.8% → 22%) – essentially stable.	Dip NA ↓ (26.3% → 19%) – strong improvement.
Diploma ↑ (21.1% → 31%) – big jump.	Diploma ↑ (8.8% → 15%).
Distinction ↓ (38.9% → 35%).	Distinction ↑ (43.4% → 43%). – basically stable at a very high level.
High Distinction ↓ (17.2% → 13%).	High Distinction ↑ (21.5% → 23%).

Interpretation:

- Males improved in the middle but declined at the top.
 - The shift from Distinction → Diploma suggests male academic consistency rose, but excellence declined.
- Females improved across all bands, including the top end.
 - Female High Distinction is the strongest of any group.

Strategic takeaway:

Female achievement is healthy and balanced; male excellence needs attention (teacher expectations, engagement, pathway challenge).

3. Māori Performance**2024 → 2025:**

- Dip NA: 10% → 18% (worse)
- Diploma: 30% → 50% (massive improvement)
- Distinction: 35% → 32% (stable)
- High Distinction: 25% → 0% (collapsed)

Interpretation: This is mixed but explainable:

1. Strong improvement in overall achievement
 - Diploma rising from 30% → 50% is a significant gain.
2. Serious decline at the excellence end
 - High Distinction dropping to zero is a red flag.

This mirrors the pattern seen in Y11–Y13 Māori UE data:

- Capability exists.
- Achievement is improving in the “Achieved/Merit” space.
- But top-end performance is fragile and may depend on a small number of students.

Strategic takeaway:

Focus on the extension/acceleration of Māori at Year 11 to prevent the Excellence pipeline from breaking.

4. Pasifika Performance**2024 → 2025:**

- Dip NA: 51.7% → 33% (strong improvement)
- Diploma: 10.3% → 27% (big improvement)
- Distinction: 24.1% → 40% (very strong improvement)
- High Distinction: 13.8% → 0% (sharp decline)

Interpretation: The Pasifika pattern is the most dramatic:

1. Large reduction in students not meeting Diploma requirements
 - 52% → 33% is major progress.
2. Strong gains in Diploma + Distinction
 - This signals real academic improvement.
3. High Distinction disappeared
 - Suggests the top end is not being stretched or supported.

Strategic takeaway:

The big win is that far more Pasifika students are now meeting or exceeding Diploma requirements, but like Māori data, excellence is not being maintained.

5. Cross-Group Insights (The Real Story)

A. The bottom is rising across all groups

Dip NA fell for every group except Māori (small increase but context matters). This tells you that the Diploma system is lifting baseline achievement.

B. The middle (Diploma / Distinction) strengthened

Staff consistency and curriculum coherence in Year 11 are improving.

C. Excellence weakens across all priority groups (Māori & Pasifika)

Both groups lost all High Distinction students in 2025.

This suggests systemic issues such as:

- Lower expectations
- Fewer extension opportunities
- Assessment design not supporting Excellence-level outcomes
- Literacy demands under-taught

D. Female excellence is carrying the top-end results

Without the female High Distinction numbers, the overall High Distinction rate would have collapsed.

E. The Diploma pathway is working — but not yet producing consistent excellence for priority learners

This mirrors your NCEA L2–L3–UE patterns.

The Diploma strengthens the middle; the system does not yet reliably cultivate high achievers in Māori and Pasifika groups.

6. Strategy Implications (What to Fix Next)

1. Build a Year 11 Excellence Pipeline for Māori and Pasifika

- Targeted workshops, extension classes
- Enriched tasks and formative feedback at Excellence level
- Accelerated literacy support focused on analytical writing

2. Audit Year 11 assessment design

- Too many assessments may max out at Merit
- Internal tasks may not allow Excellence-level thinking
- Teacher judgement calibration may be inconsistent

3. Strengthen male academic stretch

- Boys shifting out of Distinction → Diploma signals reduced challenge
- Combine relational engagement strategies with high-rigour tasks

4. Lock in the gains at the “Achieved–Merit” tier

- Attendance interventions
- Literacy checkpoints
- High-frequency feedback loops

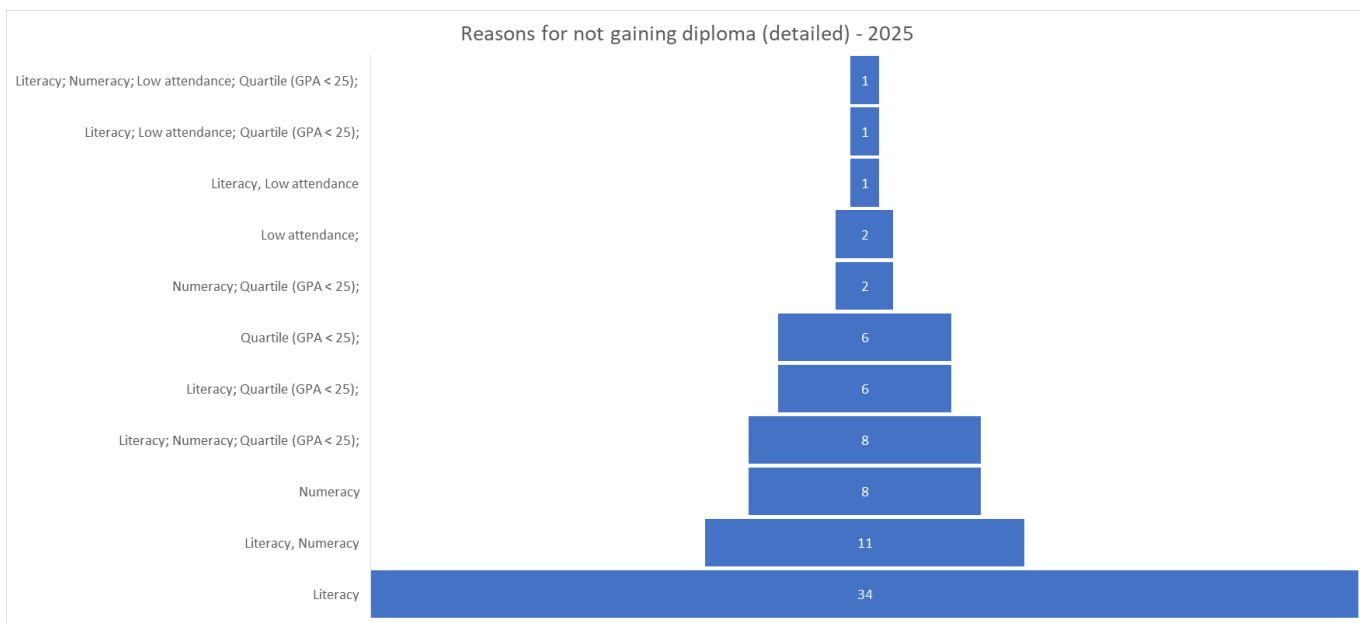
5. Connect Year 11 Diploma outcomes to senior pathway planning

- Students with mid-range GPAs risk drifting into low-UE pathways later
- Use Diploma data to refine Y12 course selection and early UE risk identification

Bottom Line

The 2025 Year 11 BDSC Diploma results show strong improvement in overall achievement and a significant strengthening of the middle, with fewer students failing to meet Diploma requirements. However, Māori and Pasifika excellence has collapsed, and male High Distinction is weakening. The Diploma system is successfully lifting baseline performance, but we now need to implement a deliberate Year 11 Excellence strategy - especially for Māori, Pasifika, and male students - to build a stronger pipeline into NCEA Level 2, Level 3, and University Entrance.

Reason for not gaining a diploma		
	# Students 2024	# Students 2025
Literacy	67 (17%)	62 (16%)
Numeracy	55 (14.2%)	30 (7.5%)
Attendance	11 (2.8%)	4 (1%)
GPA <25	17 (4.4%)	12 (3%)



BDSC Diploma – Non-Achievement Analysis (2025)

1. High-Level Summary

The data shows a clear improvement from 2024 to 2025 across almost all non-achievement categories, with the major exception being literacy, which remains the largest and most persistent barrier to Diploma attainment.

The patterns are clear:

- Literacy is the dominant cause of non-achievement (34 single-factor cases + 11 mixed-factor cases).
- Numeracy-caused non-achievement was halved from 2024 to 2025.
- Attendance-related failures nearly disappeared.
- Low GPA (<25) cases declined modestly.

This tells us exactly where the system is working and where it is still failing.

2. Quantitative Breakdown (2024 → 2025)

Literacy

- 2024: 67 students (17%)
- 2025: 62 students (16%)

Interpretation:

Literacy remains the *single biggest barrier* to students gaining the Diploma.

The improvement is marginal. 34 students failed solely due to literacy, which is more than all other single-factor reasons combined. This is the critical structural issue in Year 11.

Numeracy

- 2024: 55 students (14.2%)
- 2025: 30 students (7.5%)

Interpretation:

A genuinely strong improvement. This reflects better numeracy teaching, clearer course alignment, or targeted intervention that actually worked. This is a success story.

Attendance

- 2024: 11 students (2.8%)
- 2025: 4 students (1%)

Interpretation:

Attendance-related failures have almost been eliminated.

Interventions (monitoring, attendance counselling, pastoral systems) are clearly effective.

Strategically, this is no longer a systemic barrier.

GPA <25

- 2024: 17 students (4.4%)
- 2025: 12 students (3%)

Interpretation:

A small improvement, but the numbers suggest that:

- Students who fail the Diploma do not generally do so because of *effort* or *overall low achievement*.
- Instead, they fail because of literacy or numeracy requirements.

This reinforces literacy as the core academic barrier.

SECTION 3: GIVING EFFECT TO TE TIRITI O WAITANGI

The Board gives effect to Te Tiriti o Waitangi and works to ensure that our strategic and annual plans, policies, and local curriculum **reflect** local tikanga Māori, mātauranga Māori, and te ao Māori, through a number of strategies and actions.

- The Board's Strategic Plan is aligned to the primary objectives of the Education and Training Act 2020 and the National Education and Learning Priorities (NELP).
- Cultural representation is strengthened through co-opting a parent/whānau representative to bring Māori voice into Board planning and decision-making.
- We continued to connect with our local iwi to build and sustain a meaningful, reciprocal relationship. Kuia Tina Drummond (Māori elder) shared the history of the local area with staff, strengthening our understanding of local context.
- The employment of a teacher of te reo Māori remained a priority within our Annual Plan to proactively support access to tikanga Māori and te reo Māori.
- In 2025, we continued to participate in the Waipaparoa Kāhui Ako, working alongside seven schools to strengthen a coherent learning pathway built around four key Āheitanga (capabilities), including *Culturally and Socially Responsive* practice. As the Kāhui Ako concludes and is no longer financially supported by Government, we are focused on sustaining the most effective aspects of this collaboration within our own school improvement and professional learning structures.
- Our professional learning focus continued to build staff knowledge and understanding of cultural responsiveness, including mātauranga Māori.

Note: Mātauranga Māori literally translated means 'Māori knowledge.' It's a modern term that broadly includes traditions, values, concepts, philosophies, world views, and understandings derived from uniquely Māori cultural points of view.

SECTION 4: KIWISPORT

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2025 the school received Kiwisport funding of \$52,162.60 (excluding GST) (\$48,784.26 in 2024)

The funding contributed towards providing the participating students with the necessary equipment, uniform as required, the ASB College Sport membership and the NZ Secondary Schools Sports Council Inc. Levy.

School Sport New Zealand Census Data:

SPORT CODE	FEMALE	MALE
Adventure Racing	12	4
Aerobics	9	0
Athletics	9	14
Badminton	42	44
Basketball	23	49
Cheerleading	13	0
Clay Target	1	1
Cricket (Outdoor)	9	42
Cross Country	9	3
Cycling - Track	0	3
Equestrian	4	0
Football (Outdoor)	61	102
Golf	1	3
Gym sports	21	0
Hockey (Outdoor)	17	15
Ki O Rahi	10	13
Lacrosse	33	0
Netball (Outdoor)	119	19
Orienteering	61	26
Road Racing	7	3
Rugby Sevens	6	14
Rugby Union	16	92
Sport Climbing	6	4
Squash	4	14
Swimming	7	5
Table tennis	6	22
Tag Football	23	25
Tennis	7	4
Touch	22	25
Triathlon/Duathlon	7	6
Ultimate frisbee	33	40
Volleyball	47	39
Yachting	8	1
TOTAL PARTICIPANTS	653	632

SECTION 5: GOOD EMPLOYER DISCLOSURE

Botany Downs Secondary College Board Statement of Compliance with Employment Policy

As of 31 December 2025, the Botany Downs Secondary College Board has ensured the proper treatment of its employees in all aspects of employment by confirming that:

- Policies and procedures relating to personnel have been reviewed.
- It meets the requirements identified as best practice.
- At all times it aims to be a good employer, complying with the conditions stated in all employee contracts.
- All employees are treated fairly according to the skill, abilities, and qualifications they bring without bias.
- It meets all its Equal Employment Opportunities requirements.

SECTION 6: 2025 FINANCIAL REPORT

BOTANY DOWNS SECONDARY COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 6930

Principal: Mrs Karen Brinsden

School Address: 575 Chapel Road, East Tamaki, Auckland 2016

School Postal Address: 575 Chapel Road, East Tamaki, Auckland 2016

School Phone: 09-273-2310

School Email: d.lane@bdsc.school.nz

School Board 2025

Name	Position	How Position Gained	Term Expired/Expires
Lauren Albrey	Presiding Member	Re-elected September 2025	September 2028
Ian Marshall	Deputy Member	Re-elected September 2025	September 2028
Garry Larsen QSM	Parent Representative	Re-elected September 2025	September 2028
Vonja Young	Parent Representative	Re-elected September 2025	September 2028
Billyjo Flesher-Martin	Parent Representative	Co-opted June 2023	September 2025
Michael Pienaar	Parent Representative	Elected September 2025	September 2028
Karen Brinsden	Principal	Appointed January 2016	
Nicola Troughear	Staff Representative	Re-elected September 2025	September 2028
Annalee Killip	Student Representative	Elected September 2025	September 2026
Hannah Ghiyath	Student Representative	Elected September 2024	September 2025

BOTANY DOWNS SECONDARY COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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Botany Downs Secondary College

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

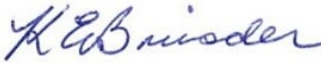
Lauren Albrey
Full Name of Presiding Member



Signature of Presiding Member

7 May 2026
Date

Karen Brinsden
Full Name of Principal



Signature of Principal

7 May 2026
Date

Botany Downs Secondary College

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	19,968,807	20,244,459	19,217,934
Locally Raised Funds	3	4,785,444	4,231,550	4,145,891
Interest		222,893	120,000	235,249
Total Revenue		24,977,144	24,596,009	23,599,074
Expense				
Locally Raised Funds	3	2,117,817	1,933,880	2,422,118
Learning Resources	4	16,507,692	16,675,579	14,913,699
Administration	5	1,199,696	1,299,013	1,235,910
Interest		11,963	7,149	-
Property	6	3,985,421	4,765,629	4,520,582
Loss on Disposal of Property, Plant and Equipment		23,004	-	18,711
Total Expense		23,845,593	24,681,250	23,111,020
Net Surplus / (Deficit) for the year		1,131,551	(85,241)	488,054
Total Comprehensive Revenue and Expense for the Year		1,131,551	(85,241)	488,054

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



Botany Downs Secondary College

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		8,907,275	9,338,459	8,419,221
Total comprehensive revenue and expense for the year		1,131,551	(85,241)	488,054
Equity at 31 December		10,038,826	9,253,218	8,907,275
Accumulated comprehensive revenue and expense		10,038,826	9,253,218	8,907,275
Equity at 31 December		10,038,826	9,253,218	8,907,275

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.



Botany Downs Secondary College

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	2,511,018	1,200,000	2,267,436
Accounts Receivable	8	1,282,002	835,000	1,165,177
GST Receivable		70,666	-	80,951
Prepayments		106,738	50,000	88,325
Inventories	9	381,862	240,000	413,708
Investments	10	5,250,000	1,800,000	4,350,000
Funds Receivable for Capital Works Projects	17	45,127	210,984	65,800
		<u>9,647,413</u>	<u>4,335,984</u>	<u>8,431,397</u>
Current Liabilities				
GST Payable		-	30,000	-
Accounts Payable	12	1,730,776	989,000	1,685,826
Revenue Received in Advance	13	2,809,105	1,500,000	2,479,055
Provision for Cyclical Maintenance	14	-	200,000	426,031
Finance Lease Liability	15	106,456	50,000	121,019
Funds held in Trust	16	1,416,957	1,000,500	1,256,068
Funds held for Capital Works Projects	17	722,190	-	1,011,599
		<u>6,785,484</u>	<u>3,769,500</u>	<u>6,979,598</u>
Working Capital Surplus/(Deficit)		2,861,929	566,484	1,451,799
Non-current Assets				
Property, Plant and Equipment	11	7,972,453	9,316,735	7,733,530
		<u>7,972,453</u>	<u>9,316,735</u>	<u>7,733,530</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	677,600	350,000	251,569
Finance Lease Liability	15	117,956	280,000	26,512
		<u>795,556</u>	<u>630,000</u>	<u>278,081</u>
Net Assets		<u><u>10,038,826</u></u>	<u><u>9,253,219</u></u>	<u><u>8,907,248</u></u>
Equity		<u><u>10,038,826</u></u>	<u><u>9,253,218</u></u>	<u><u>8,907,275</u></u>

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



Botany Downs Secondary College

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		4,502,755	(4,935,692)	4,470,274
Locally Raised Funds		1,995,084	(1,503,521)	1,751,803
International Students		3,120,296	435,704	2,867,602
Goods and Services Tax (net)		10,285	2,480	(82,979)
Payments to Employees		(3,245,799)	2,305,054	(3,264,024)
Payments to Suppliers		(4,518,594)	4,532,023	(4,238,398)
Interest Paid		(11,963)	(7,149)	-
Interest Received		215,974	(60,000)	207,211
Net cash from/(to) Operating Activities		2,068,038	768,899	1,711,489
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(802,043)	-	(279,340)
Purchase of Investments		(900,000)	(1,800,000)	(2,850,000)
Net cash from/(to) Investing Activities		(1,702,043)	(1,800,000)	(3,129,340)
Cash flows from Financing Activities				
Finance Lease Payments		(14,562)	(168,898)	(67,415)
Funds Administered on Behalf of Other Parties		(107,851)	699,999	1,372,772
Net cash from/(to) Financing Activities		(122,413)	531,101	1,305,357
Net increase/(decrease) in cash and cash equivalents		243,582	(500,000)	(112,494)
Cash and cash equivalents at the beginning of the year	7	2,267,436	1,700,000	2,379,930
Cash and cash equivalents at the end of the year	7	2,511,018	1,200,000	2,267,436

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.



Botany Downs Secondary College

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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



f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

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

The estimated useful lives of the assets are:

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

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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



n) Revenue Received in Advance

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

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

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) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, 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.

s) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.



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	4,373,237	4,282,969	4,362,245
Teachers' Salaries Grants	12,728,242	12,525,020	11,565,167
Resource Teachers Learning and Behaviour Grants	24,213	19,455	22,917
Use of Land and Buildings Grants	2,737,809	3,321,845	3,182,493
Other Government Grants	105,306	95,170	85,112
	<u>19,968,807</u>	<u>20,244,459</u>	<u>19,217,934</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	261,702	231,420	231,618
Fees for Extra Curricular Activities	870,312	709,335	810,939
Trading	728,821	636,200	698,029
Fundraising and Community Grants	2,668	5,500	3,380
International Student Fees	2,921,941	2,649,095	2,401,925
	<u>4,785,444</u>	<u>4,231,550</u>	<u>4,145,891</u>
Expense			
Extra Curricular Activities Costs	314,600	224,454	398,358
Trading	696,085	625,112	673,137
Fundraising and Community Grant Costs	2,534	-	2,724
International Student - Employee Benefits - Salaries	333,727	315,641	677,224
International Student - Other Expenses	770,871	768,673	670,675
	<u>2,117,817</u>	<u>1,933,880</u>	<u>2,422,118</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>2,667,627</u>	<u>2,297,670</u>	<u>1,723,773</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	674,044	811,021	718,975
Information and Communication Technology	-	200	349
Employee Benefits - Salaries	14,695,704	14,656,136	13,224,093
Staff Development	46,559	55,000	40,784
Depreciation	654,563	738,898	630,513
Other Learning Resources	436,822	414,324	298,985
	<u>16,507,692</u>	<u>16,675,579</u>	<u>14,913,699</u>



5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	19,669	17,710	18,918
Board Fees and Expenses	36,712	64,450	45,125
Operating Leases	2,866	3,475	3,509
Legal Fees	3,811	3,775	1,680
Other Administration Expenses	36,405	13,778	6,309
Employee Benefits - Salaries	735,772	830,815	827,974
Insurance	78,836	89,333	77,496
Service Providers, Contractors and Consultancy	285,625	275,677	254,899
	<u>1,199,696</u>	<u>1,299,013</u>	<u>1,235,910</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	429,387	490,244	434,861
Cyclical Maintenance	-	76,896	89,347
Heat, Light and Water	291,872	339,950	322,050
Repairs and Maintenance	234,555	247,255	209,581
Use of Land and Buildings	2,737,809	3,321,845	3,182,493
Employee Benefits - Salaries	191,680	201,514	192,942
Other Property Expenses	100,118	87,925	89,308
	<u>3,985,421</u>	<u>4,765,629</u>	<u>4,520,582</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
	\$	\$	\$
Cash on Hand	1,980	0	1,980
Bank Accounts	2,509,038	1,200,000	1,265,456
Short-term Bank Deposits	-	-	1,000,000
Cash and cash equivalents for Statement of Cash Flows	<u>2,511,018</u>	<u>1,200,000</u>	<u>2,267,436</u>

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

Of the \$2,511,018 Cash and Cash Equivalents and \$5,250,000 of Investments, \$4,731,285 is subject to restrictions for the following reasons:

- \$2,556,263 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.
- \$1,416,957 of international student homestay fees relating to the 2026 school year have been collected by the school. This is included in Funds held in Trust in note 16.
- \$677,065 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17.
- \$81,000 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.



8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	25,595	835,000	25,445
Interest Receivable	57,148	-	50,230
Teacher Salaries Grant Receivable	1,199,259	-	1,089,502
	1,282,002	835,000	1,165,177
Receivables from Exchange Transactions	82,743	835,000	75,675
Receivables from Non-Exchange Transactions	1,199,259	-	1,089,502
	1,282,002	835,000	1,165,177

9. Inventories

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	16,888	15,000	15,631
School Uniforms	336,207	210,000	372,383
Canteen	2,359	1,000	1,730
Medals	26,408	14,000	23,964
	381,862	240,000	413,708

10. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	5,250,000	1,800,000	4,350,000
	5,250,000	1,800,000	4,350,000
Total Investments	5,250,000	1,800,000	4,350,000



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	3,442,775	-	-	-	(73,383)	3,369,392
Furniture and Equipment	697,617	157,800	(19,067)	-	(134,574)	701,776
Information and Communication Technology	597,431	515,558	(2,468)	-	(276,918)	833,603
Intangible Assets	1,461	-	-	-	(1,461)	-
Motor Vehicles	20,348	-	-	-	(5,195)	15,153
Textbooks	17,720	18,207	-	-	(14,241)	21,686
Leased Assets	155,923	227,261	(20,649)	-	(136,863)	225,672
Library Resources	90,894	20,533	(7,427)	-	(11,928)	92,072
Work in Progress	2,713,096	-	-	-	-	2,713,096
	7,737,265	939,359	(49,611)	-	(654,563)	7,972,450

The net carrying value of furniture and equipment held under a finance lease is \$225,672 (2024: \$155,923)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	3,675,974	(306,582)	3,369,392	3,672,239	(233,199)	3,439,040
Furniture and Equipment	4,269,382	(3,567,606)	701,776	4,140,913	(3,443,296)	697,617
Information and Communication Technology	5,219,635	(4,386,032)	833,603	4,952,251	(4,354,820)	597,431
Intangible Assets	196,014	(196,014)	-	196,014	(194,553)	1,461
Motor Vehicles	125,547	(110,395)	15,152	125,546	(105,198)	20,348
Textbooks	1,008,747	(987,061)	21,686	990,538	(972,818)	17,720
Leased Assets	368,981	(143,308)	225,673	578,212	(422,289)	155,923
Library Resources	284,910	(192,836)	92,074	369,001	(278,107)	90,894
Work in Progress	2,713,097	-	2,713,097	2,713,096	-	2,713,096
	17,862,287	(9,889,834)	7,972,453	17,737,810	(10,004,280)	7,733,530

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	121,580	989,000	139,026
Accruals	56,535	-	86,739
Employee Entitlements - Salaries	1,497,739	-	1,400,348
Employee Entitlements - Leave Accrual	54,922	-	59,713
	1,730,776	989,000	1,685,826
Payables for Exchange Transactions	1,730,776	989,000	1,685,826
	1,730,776	989,000	1,685,826

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
International Student Fees in Advance	2,556,263	1,000,000	2,357,909
Other revenue in Advance	252,842	500,000	121,146
	2,809,105	1,500,000	2,479,055

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	677,600	473,104	588,253
Increase/(decrease) to the Provision During the Year	-	76,896	89,347
Provision at the End of the Year	677,600	550,000	677,600
Cyclical Maintenance - Current	-	200,000	426,031
Cyclical Maintenance - Non current	677,600	350,000	251,569
	677,600	550,000	677,600

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

15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	106,456	50,000	121,019
Later than One Year	117,956	280,000	26,512
	224,412	330,000	147,531
Represented by			
Finance lease liability - Current	106,456	50,000	121,019
Finance lease liability - Non current	117,956	280,000	26,512
	224,412	330,000	147,531

16. Funds held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,416,957	1,000,500	1,256,068
	1,416,957	1,000,500	1,256,068

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



17. Funds Held for Capital Works Projects

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

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Gymnasium	37,035	-	(19,339)	-	17,696
MOE Remedial Works	173,379	-	(176,237)	-	(2,858)
MOE Weathertightness Project	128,651	-	(28,878)	-	99,773
MOE Weathertightness Property Support Fund	71,000	-	-	-	71,000
5YA Projects	(764)	-	-	-	(764)
Lighting Upgrade	413,143	-	(445,467)	-	(32,324)
Backflow Valve Replacement	8,960	-	(2,022)	-	6,938
Fire Panel and System Upgrade	17,245	-	(13,396)	-	3,849
Vinyl Replacement	-	-	-	-	-
Multipurpose Flashings	3,564	-	(11,256)	-	(7,692)
Boiler Pipework	(48,163)	610,600	(342,299)	-	220,138
Toilet Shower Block	75,619	-	(36,064)	-	39,555
Lifts Upgrade	30,039	446,000	(233,849)	-	242,190
Security System Upgrade	45,971	-	(31,913)	-	14,058
Flexi Hoses replacement	(16,683)	15,383	-	-	(1,300)
Heat Pump Fitout	6,993	-	-	-	6,993
Bleacher Seating	(190)	-	-	-	(190)
Totals	945,799	1,071,983	(1,340,720)	-	677,063

Represented by:

Funds Held on Behalf of the Ministry of Education	722,190
Funds Receivable from the Ministry of Education	(45,127)

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Gymnasium	-	-	-	37,035	37,035
MOE Remedial Works	(1,753)	247,292	(72,160)	-	173,379
MOE Weathertightness Project	-	200,000	(71,349)	-	128,651
MOE Weathertightness Property Support Fund	-	71,000	-	-	71,000
5YA Projects	(764)	-	-	-	(764)
Lighting Upgrade	-	484,865	(71,722)	-	413,143
Backflow Valve Replacement	-	18,000	(9,040)	-	8,960
Fire Panel and System Upgrade	(680)	90,000	(72,075)	-	17,245
Vinyl Replacement	-	49,950	(49,950)	-	-
Multipurpose Flashings	-	20,756	(17,192)	-	3,564
Boiler Pipework	-	28,400	(76,563)	-	(48,163)
Toilet Shower Block	-	420,534	(344,915)	-	75,619
Lifts Upgrade	-	49,000	(18,961)	-	30,039
Security System Upgrade	(420)	150,867	(104,476)	-	45,971
Flexi Hoses replacement	-	-	(16,683)	-	(16,683)
Heat Pump Fitout	-	18,900	(11,907)	-	6,993
Bleacher Seating	-	-	(190)	-	(190)
Totals	(3,617)	1,849,564	(937,183)	37,035	945,799

Represented by:

Funds Held on Behalf of the Ministry of Education	1,011,599
Funds Receivable from the Ministry of Education	(65,800)



18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2025	2024
	Actual	Actual
	\$	\$
<i>Board Members</i> Remuneration	7,805	8,235
<i>Leadership Team</i> Remuneration	2,629,512	2,253,451
Full-time equivalent members	21	17
Total key management personnel remuneration	<u>2,637,317</u>	<u>2,261,686</u>

There are 9 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has a Property committee with 4 members that meet regularly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025	2024
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	250-260	240-250
Benefits and Other Emoluments	10-20	10-20



Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
170-180	1	-
160-170	-	1
150-160	-	-
140-150	3	1
130-140	3	3
120-130	14	11
110-120	25	21
100-110	35	28
	<u>81.00</u>	<u>65.00</u>

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

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 \$757,230 (2024:\$2,175,156) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Sports Gymnasium	76,365
New Era Development Plan	680,865
5YP - Boiler Pipework	220,138
5YP - Lifts Upgrade	242,190
Total	<u><u>1,219,558</u></u>



(b) Operating Commitments

As at 31 December 2025, the Board has entered into the following contracts:

(a) operating lease of a Vehicle;

	2025 Actual	2024 Actual
	\$	\$
No later than One Year	9,698	6,466
Later than One Year and No Later than Five Years	3,233	22,629
Later than Five Years	-	-
	<u>12,931</u>	<u>29,095</u>

The total lease payments incurred during the period were \$12,931 (2024: \$29,095).

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	2,511,018	1,200,000	2,267,436
Receivables	1,282,002	835,000	1,165,177
Investments - Term Deposits	5,250,000	1,800,000	4,350,000
Total financial assets measured at amortised cost	<u>9,043,020</u>	<u>3,835,000</u>	<u>7,782,613</u>

Financial liabilities measured at amortised cost

Payables	1,730,776	989,000	1,685,826
Finance Leases	224,412	330,000	147,531
Total financial liabilities measured at amortised cost	<u>1,955,188</u>	<u>1,319,000</u>	<u>1,833,357</u>

23. Events After Balance Date

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



24. Sports Gymnasium

As disclosed in Note 24 of the 2024 Financial Statements, the school identified defects in the gymnasium floor which resulted the gymnasium court area being unavailable for use. The related costs continue to be recognised within work in progress, amounting to \$2,713,097 at both 31 December 2024 and 31 December 2025, as disclosed in Note 11. As at 31 December 2025, the gymnasium court area remains non-operational. However, the School has obtained a renewed Certificat of Public Use for part of the gymnasium.

During 2025, the Board continued to work with the Ministry of Education and external consultants to progress investigations into the condition of the gymnasium floor and to determine an appropriate remediation pathway.

In March 2026, the Ministry of Education advised that the existing gymnasium build project must be formally closed out as a administrative step to enable the Ministry to release the final funding for the original build project, update its asset management system (K2) to record ownership of the gymnasium, and establish a new project specifically for remediation works.

The Ministry further advised the closing out the original build project does not require the release of retention funds held by the school. The school may continue to hold retention amounts, while matters relating to remediation and the Code of Compliance Certificate remain unresolved, ensuring appropriate financial protection is maintained.

Once ownership of the gymnasium is recorded in the Ministry's asset system, the Ministry has indicated it will be able to fund its share of both investigations undertaken to date and future remediation works in line with that ownership. At balance date, the remediation approach, timing and total cost of any works had not been finalised.

The Board will continue to monitor progress and assess the accounting implications once there is greater certainty regarding remediation outcomes and funding arrangements.



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

The Auditor-General is the auditor of Botany Downs Secondary College (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on pages 33 to 52, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 11 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of Mission, Vision and Values statement, Principal's message, an Analysis of Variance, an Evaluation of the School's Students' Progress and Achievement, a report on Giving effect to Te Tiriti O Waitangi, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



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