

# OTAGO GIRLS' HIGH SCHOOL



## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

<b>Ministry Number:</b>	378
<b>Principal:</b>	Bridget Davidson
<b>School Address:</b>	41 Tennyson Street, Dunedin Central, 9016
<b>School Phone:</b>	03 474 0496
<b>School Email:</b>	<a href="mailto:admin@otagogirls.school.nz">admin@otagogirls.school.nz</a>

**Accountant / Service Provider:**



# OTAGO GIRLS' HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

## Index

<b>Page</b>	<b>Statement</b>
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Members of the Board
<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 20</a>	Notes to the Financial Statements
<a href="#">21 - 23</a>	Independent Auditor's Report

# Otago Girls' High School

## Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Sharon Knowles

Full Name of Presiding Member



Signature of Presiding Member

29 May 2026

Date:

Bridget Davidson

Full Name of Principal



Signature of Principal

29 May 2026

Date:

# Otago Girls' High School Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Sharon Knowles	Presiding Member	Elected	Sep 2028
Bridget Davidson	Principal	ex Officio	
Terry Curtis	Staff Representative	Elected	Sep 2028
Ricky Hohaia-Fife	Parent Representative	Elected	Sep 2025
Kyla Mullen	Parent Representative Parent Representative	Co-opted Elected	Sep 2025 Sep 2028
Beth Chisholm	Parent Representative Parent Representative	Co-opted Elected	Sep 2025 Sep 2028
Deb Tasi-Cordtz	Parent Representative	Elected	Sep 2025
Leigh Carter	Parent Representative	Elected	Sep 2028
Craig MacKenzie	Parent Representative	Elected	Sep 2028
Simon Smith	Parent Representative	Elected	Sep 2028
Evelyn Young	Student Representative	Elected	Sep 2025
Phoebe Ashdown	Student Representative	Elected	Sep 2026

# Otago Girls' High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	8,378,330	8,266,402	8,290,042
Locally Raised Funds	3	1,732,120	1,158,662	1,430,451
Interest		93,550	69,500	123,753
<b>Total Revenue</b>		<b>10,204,000</b>	<b>9,494,564</b>	<b>9,844,246</b>
<b>Expense</b>				
Locally Raised Funds	3	997,344	613,299	867,211
Learning Resources	4	6,943,500	6,701,265	6,920,709
Administration	5	613,388	631,467	586,270
Interest		5,311	-	5,892
Property	6	1,568,897	1,648,220	1,624,972
Loss on Disposal of Property, Plant and Equipment		1,883	-	3,719
<b>Total Expense</b>		<b>10,130,323</b>	<b>9,594,251</b>	<b>10,008,773</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>73,677</b>	<b>(99,687)</b>	<b>(164,527)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>73,677</b>	<b>(99,687)</b>	<b>(164,527)</b>

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

# Otago Girls' High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		1,784,111	1,784,111	2,381,546
Total comprehensive revenue and expense for the year		73,677	(99,687)	(164,527)
Distributions to the Ministry of Education	11	-	-	(490,993)
Contribution - Furniture and Equipment Grant		-	-	58,085
<b>Equity at 31 December</b>		1,857,788	1,684,424	1,784,111
Accumulated comprehensive revenue and expense		1,857,788	1,684,424	1,784,111
<b>Equity at 31 December</b>		1,857,788	1,684,424	1,784,111

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.

# Otago Girls' High School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	516,092	623,911	744,611
Accounts Receivable	8	617,028	684,409	684,409
Prepayments		82,833	68,011	68,011
Inventories	9	4,910	4,494	4,494
Investments	10	2,001,286	1,551,286	1,551,286
Funds Receivable for Capital Works Projects	17	3,115	-	-
		<u>3,225,264</u>	<u>2,932,111</u>	<u>3,052,811</u>
<b>Current Liabilities</b>				
GST Payable		4,332	19,887	19,887
Accounts Payable	12	834,488	821,121	821,121
Revenue Received in Advance	13	798,661	800,772	800,772
Provision for Cyclical Maintenance	14	291,644	220,457	120,097
Finance Lease Liability	15	29,531	35,619	35,619
Funds held in Trust	16	64,812	48,106	48,106
Funds held for Capital Works Projects	17	-	21,504	21,504
Funds Held on Behalf of the RFFP & RPCP Cluster	18	103,187	102,382	102,382
		<u>2,126,655</u>	<u>2,069,848</u>	<u>1,969,488</u>
<b>Working Capital Surplus</b>		<u>1,098,609</u>	<u>862,263</u>	<u>1,083,323</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,118,783	1,198,140	1,212,510
		<u>1,118,783</u>	<u>1,198,140</u>	<u>1,212,510</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	341,792	342,184	477,927
Finance Lease Liability	15	17,812	33,795	33,795
		<u>359,604</u>	<u>375,979</u>	<u>511,722</u>
<b>Net Assets</b>		<u><u>1,857,788</u></u>	<u><u>1,684,424</u></u>	<u><u>1,784,111</u></u>
<b>Equity</b>		<u><u>1,857,788</u></u>	<u><u>1,684,424</u></u>	<u><u>1,784,111</u></u>

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

# Otago Girls' High School

## Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,273,370	2,216,970	2,192,071
Locally Raised Funds		1,305,202	670,645	1,119,137
Hostel		(50,667)	-	126,870
International Students		479,884	440,225	526,820
Goods and Services Tax (net)		(15,555)	-	(315)
Payments to Employees		(1,870,575)	(1,855,515)	(2,052,441)
Payments to Suppliers		(1,868,553)	(1,521,895)	(1,628,759)
Interest Paid		(5,311)	-	(5,892)
Interest Received		107,923	69,500	129,303
Net cash from Operating Activities		355,718	19,930	406,794
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(104,697)	(140,630)	(244,656)
Purchase of Investments		(450,000)	-	347,795
Proceeds from Sale of Investments		-	-	-
Net cash (to)/from Investing Activities		(554,697)	(140,630)	103,139
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	58,085
Distributions to the Ministry of Education		-	-	-
Finance Lease Payments		(22,432)	-	(25,384)
Funds Administered on Behalf of Other Parties		(7,108)	-	77,933
Net cash (to)/from Financing Activities		(29,540)	-	110,634
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(228,519)</b>	<b>(120,700)</b>	<b>620,567</b>
Cash and cash equivalents at the beginning of the year	7	744,611	744,611	124,044
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>516,092</b>	<b>623,911</b>	<b>744,611</b>

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

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

# Otago Girls' High School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

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

##### 1.2. Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

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

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

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

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

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

###### **Cyclical Maintenance**

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

#### *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 23b.

##### *Recognition of grants*

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

### **1.3. Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

## ***Interest Revenue***

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

### **1.4. Operating Lease Payments**

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

### **1.5. Finance Lease Payments**

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

### **1.6. Cash and Cash Equivalents**

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

### **1.7. Accounts Receivable**

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

### **1.8. Inventories**

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

### **1.9. Investments**

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

### **1.10. Property, Plant and Equipment**

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

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

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

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

## ***Finance Leases***

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

## **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Board-owned Buildings	10-75 years
Furniture and Equipment	4-15 years
Information and Communication Technology	2-5 years
Motor Vehicles	4-15 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

### **1.11. Impairment of property, plant and equipment**

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

#### *Non cash generating assets*

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

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

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

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

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

### **1.12. Accounts Payable**

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

### **1.13. Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

#### **1.14. Revenue Received in Advance**

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

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

#### **1.15. Funds Held in Trust**

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

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

#### **1.16. Funds held for Capital Works**

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

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

#### **1.17. Shared Funds**

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

#### **1.18. Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **1.19. Financial Instruments**

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

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

#### **1.20. Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**1.21. Budget Figures**

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

**1.22. 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	2,202,561	2,128,178	2,186,749
Teachers' Salaries Grants	5,371,010	5,200,000	5,166,058
Use of Land and Buildings Grants	763,748	897,224	897,224
Other Government Grants	41,011	41,000	40,011
	<u>8,378,330</u>	<u>8,266,402</u>	<u>8,290,042</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	408,808	414,742	386,355
Fees for Extra Curricular Activities	526,964	36,200	376,539
Trading	191,513	191,000	180,536
Other Revenue	72,029	47,995	61,305
International Student Fees	491,148	440,225	397,348
Transport Revenue	41,658	28,500	28,368
	<u>1,732,120</u>	<u>1,158,662</u>	<u>1,430,451</u>
<b>Expense</b>			
Extra Curricular Activities Costs	500,733	60,574	378,335
Trading	197,081	198,025	190,899
Other Locally Raised Funds Expenditure	20,863	22,000	26,046
International Student - Employee Benefit - Salaries	106,731	123,000	154,432
International Student - Other Expenses	148,435	187,700	95,978
Transport (Local)	23,501	22,000	21,521
	<u>997,344</u>	<u>613,299</u>	<u>867,211</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>734,776</u>	<u>545,363</u>	<u>563,240</u>

During the year there were four overseas trips undertaken as part of the school's programmes. The Principal attended the Empowering School Leaders to Drive Meaningful Change conference at The Principals' Centre in Australia - cost \$9,000 funded by the wellbeing grant and the PLD budget. Ten students and one staff member travelled to Japan to immerse themselves in the language and culture to gain an authentic experience of Japanese daily life - cost \$8,500 that was self funded. Two staff visited China as part of a delegation to foster meaningful relationships with Chinese colleges with a view to improving the school's educational capabilities for international students - cost \$7,000. The Director of International Students travelled to Southeast Asia and China for the purpose of increasing long term international student enrolments - cost \$29,000. The China and Southeast Asia trips were funded from the prior year International Programme surplus.

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	362,718	352,546	361,281
Information and Communication Technology	35,432	38,500	43,732
Employee Benefits - Salaries	6,270,171	6,089,169	6,257,479
Staff Development	47,925	51,200	33,193
Depreciation	212,249	155,000	211,123
Other Learning Resources	15,005	14,850	13,901
	<u>6,943,500</u>	<u>6,701,265</u>	<u>6,920,709</u>

## 5. Administration

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	16,382	16,382	15,752
Board Fees and Expenses	27,288	31,300	25,367
Operating Leases	6,094	36,000	4,935
Other Administration Expenses	40,861	40,864	34,038
Employee Benefits - Salaries	491,562	475,346	479,298
Insurance	24,926	25,800	21,880
Service Providers, Contractors and Consultancy	6,275	5,775	5,000
	<u>613,388</u>	<u>631,467</u>	<u>586,270</u>

## 6. Property

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	106,841	96,646	91,082
Heat, Light and Water	132,230	138,550	133,318
Rates	64,312	61,000	56,623
Repairs and Maintenance	67,512	53,500	56,023
Use of Land and Buildings	763,748	897,224	897,224
Employee Benefits - Salaries	399,802	368,000	358,600
Other Property Expenses	34,452	33,300	32,102
	<u>1,568,897</u>	<u>1,648,220</u>	<u>1,624,972</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	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	516,092	623,911	744,611
Cash and cash equivalents for Statement of Cash Flows	<u>516,092</u>	<u>623,911</u>	<u>744,611</u>

Of the \$516,092 Cash and Cash Equivalents and \$2,001,286 Investments, \$966,660 is subject to restrictions for the following reasons:

- \$237,792 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 13.
- \$312,691 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.
- \$248,178 of Hostel Fees relating to the 2026 school year have been collected by the School. This is included in Revenue in Advance in note 13.
- \$103,187 is held by the School on behalf of the Former Refugee and Refugee Pathways and Careers (RFFP & RPCP) cluster. See note 18 for details of the revenue and expenditure of the cluster.
- \$64,812 of Funds Held in Trust is held by the School, as disclosed in note 16.

## 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	24,167	78,144	30,352
Receivables from the Ministry of Education	9,829	24,259	72,051
Interest Receivable	59,454	73,827	73,827
Teacher Salaries Grant Receivable	523,578	508,179	508,179
	<u>617,028</u>	<u>684,409</u>	<u>684,409</u>
Receivables from Exchange Transactions	83,621	151,971	104,179
Receivables from Non-Exchange Transactions	533,407	532,438	580,230
	<u>617,028</u>	<u>684,409</u>	<u>684,409</u>

## 9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	4,910	4,494	4,494
	<u>4,910</u>	<u>4,494</u>	<u>4,494</u>

## 10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	2,001,286	1,551,286	1,551,286
Total Investments	<u>2,001,286</u>	<u>1,551,286</u>	<u>1,551,286</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2025</b>						
Buildings	221,418	-	-	-	(4,944)	216,474
Building Improvements	261,473	3,015	-	-	(8,887)	255,601
Furniture and Equipment	348,867	28,664	-	-	(68,398)	309,133
Information and Communication Technology	106,684	45,261	-	-	(47,276)	104,669
Motor Vehicles	143,668	14,043	-	-	(36,087)	121,624
Leased Assets	68,562	15,708	-	-	(37,448)	46,822
Library Resources	61,838	13,714	(1,883)	-	(9,209)	64,460
	<u>1,212,510</u>	<u>120,405</u>	<u>(1,883)</u>	<u>-</u>	<u>(212,249)</u>	<u>1,118,783</u>

The net carrying value of furniture and equipment held under a finance lease is \$46,822 (2024: \$68,562)

### Restrictions

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

In 2013 the Ministry of Education confirmed that it owned 100% of the school's gymnasium. This was not reflected in the school's Statement of Financial Position at the time. To correct this misstatement the school retrospectively transferred \$490,993 in 2024, being the Net Book Value of the Board funded portion of the school gymnasium as at 31 December 2024. The effect of this change was to reduce Equity and Property, Plant and Equipment by \$490,993 in 2024

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	247,158	(30,684)	216,474	247,158	(25,740)	221,418
Building Improvements	432,504	(176,903)	255,601	429,489	(168,016)	261,473
Furniture and Equipment	1,917,232	(1,608,099)	309,133	1,888,568	(1,539,701)	348,867
Information and Communication Technology	450,441	(345,772)	104,669	405,180	(298,496)	106,684
Motor Vehicles	331,083	(209,459)	121,624	317,040	(173,372)	143,668
Leased Assets	169,207	(122,385)	46,822	174,253	(105,691)	68,562
Library Resources	148,290	(83,830)	64,460	138,803	(76,965)	61,838
<b>Balance at 31 December</b>	<b>3,695,915</b>	<b>(2,577,132)</b>	<b>1,118,783</b>	<b>3,600,491</b>	<b>(2,387,981)</b>	<b>1,212,510</b>

## 12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	104,936	107,408	107,408
Accruals	76,715	91,432	91,432
Employee Entitlements - Salaries	532,236	527,277	527,277
Employee Entitlements - Leave Accrual	120,601	95,004	95,004
	<u>834,488</u>	<u>821,121</u>	<u>821,121</u>
Payables for Exchange Transactions	834,488	821,121	821,121
	<u>834,488</u>	<u>821,121</u>	<u>821,121</u>

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	312,691	323,955	323,955
Hostel Fees in Advance	248,178	298,845	298,845
Other Revenue in Advance	237,792	177,972	177,972
	<u>798,661</u>	<u>800,772</u>	<u>800,772</u>

## 14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	598,024	598,024	603,552
Increase/(decrease) to the Provision During the Year	106,841	96,646	91,082
Use of the Provision During the Year	(71,429)	(132,029)	(96,610)
Provision at the End of the Year	<u>633,436</u>	<u>562,641</u>	<u>598,024</u>
Cyclical Maintenance - Current	291,644	220,457	120,097
Cyclical Maintenance - Non current	341,792	342,184	477,927
	<u>633,436</u>	<u>562,641</u>	<u>598,024</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

## 15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	32,427	40,059	40,059
Later than One Year	19,302	36,002	36,002
Future Finance Charges	(4,386)	(6,647)	(6,647)
	<u>47,343</u>	<u>69,414</u>	<u>69,414</u>
<b>Represented by:</b>			
Finance lease liability - Current	29,531	35,619	35,619
Finance lease liability - Non current	17,812	33,795	33,795
	<u>47,343</u>	<u>69,414</u>	<u>69,414</u>

## 16. Funds Held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	64,812	48,106	48,106
	<u>64,812</u>	<u>48,106</u>	<u>48,106</u>

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

## 17. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
LSPM Food Tech Bench - 248141	21,504	460	(21,964)	-	-
LS Modifications - 221015	-	15,916	(15,916)	-	-
A;Hall Mould Remediation - 252396	-	142,054	(142,054)	-	-
Mary King Water/Mould Remediation - 256254	-	-	(3,115)	-	(3,115)
Tree Removal - 257326	-	15,190	(15,190)	-	-
Totals	<u>21,504</u>	<u>173,620</u>	<u>(198,239)</u>	<u>-</u>	<u>(3,115)</u>

### Represented by:

Funds Receivable from the Ministry of Education (3,115)

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
MOE R, E & M Projects- 222019	(20,865)	20,865	-	-	-
Caretaker House Roof Replacement - 246039	60,132	681	(60,813)	-	-
LS Modifications - 221015	-	88,755	(88,755)	-	-
Sash Window Refurbishment -246511	-	139,150	(139,150)	-	-
LSPM Food Tech Bench - 248141	-	31,141	(9,637)	-	21,504
Totals	<u>39,267</u>	<u>280,592</u>	<u>(298,355)</u>	<u>-</u>	<u>21,504</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education 21,504

## 18. Funds Held on Behalf of the Former Refugee and Refugee Pathways and Careers (RFFP & RPCP) Clusters

Otago Girls' High School was the lead school and holds funds on behalf of the former Refugee and Refugee Pathways and Careers cluster, a group of schools funded by the Ministry of Education to share professional support.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	102,382	102,382	55,272
Funds Received from Ministry of Education	73,080	-	149,177
Funds Spent on Behalf of the Cluster	(72,275)	-	(102,067)
Funds Held at Year End	<u>103,187</u>	<u>102,382</u>	<u>102,382</u>

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,085	5,920
<i>Leadership Team</i>		
Remuneration	760,209	734,270
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	<u>764,294</u>	<u>740,190</u>

There were eight members of the Board, excluding the Principal. Five parent representatives, one staff representative, and one student representative. After the September elections this increased to eight, when six parents were elected. The Board held nine full meetings in 2025, plus two Department Review meetings that were attended by the full Board. The Board also has a Finance and Property committee that met eight times during 2025. As well as these regular meetings, including preparation time, the Presiding Member and other Board members attended ad-hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	190-200
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	0-0	0-0

### Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 -110	18.00	16.00
110 -120	12.00	13.00
120 - 130	4.00	2.00
130 - 140	3.00	3.00
	<u>37.00</u>	<u>34.00</u>

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

### 21. Compensation and Other Benefits Upon Leaving

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

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

### 22. Contingencies

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

#### Holidays Act Compliance – Schools Payroll

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

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

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

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

### 23. Commitments

#### (a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$24,965).

#### (b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	516,092	623,911	744,611
Receivables	617,028	684,409	684,409
Investments - Term Deposits	2,001,286	1,551,286	1,551,286
Total financial assets measured at amortised cost	<u>3,134,406</u>	<u>2,859,606</u>	<u>2,980,306</u>

### Financial liabilities measured at amortised cost

Payables	834,488	821,121	821,121
Finance Leases	47,343	69,414	69,414
Total financial liabilities measured at amortised cost	<u>881,831</u>	<u>890,535</u>	<u>890,535</u>

## 25. Events After Balance Date

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



## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Otago Girls High School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 3 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

#### Opinion

In our opinion the financial statements:

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

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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



## Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

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.

# Deloitte.

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

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

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

## **Independence**

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

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.



Mike Hawken

**for Deloitte Limited**

**On behalf of the Auditor-General**

Dunedin, New Zealand



# Otago Girls' High School

*41 Tennyson Street, Dunedin 9016, New Zealand*

31 March 2026

## **OTAGO GIRLS' HIGH SCHOOL KIWISPORT FUNDING 2025**

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2025, Otago Girls' High School received Kiwisport funding of \$19,016.15 (excluding GST) which was spent on wages for a Sports Co-Ordinator assisting in encouraging student participation in sport.

A handwritten signature in blue ink, appearing to read 'Bridget Davidson'.

Bridget Davidson

Principal

## Otago Girls' High School 2025

Otago Girls' High School operates using up-to-date SchoolDocs Policies which are reviewed on a regular cycle and are open for consultation by the School Board, staff and parents.

Reporting on the principles of being a Good Employer	
<b>How have you met your obligations to provide good and safe working conditions?</b>	The Board regularly reviews how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation.
<b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b>	<p>At Otago Girls' High School, we promote equal employment opportunities (EEO) for all staff as part of our commitment to being a good employer. Otago Girls' High School supports the fair and proper treatment of staff members in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our school.</p> <p>The implementation of our EEO policy and programme supports our school to:</p> <ul style="list-style-type: none"> <li>● prevent and eliminate bias and discrimination</li> <li>● promote an inclusive and safe work environment</li> <li>● treat all current and prospective staff fairly</li> <li>● provide equal access and consideration in all aspects of employment (e.g recruitment, training, promotion).</li> </ul> <p>As part of our EEO programme, we:</p> <ul style="list-style-type: none"> <li>● appoint appropriately qualified staff through a fair and impartial appointment process</li> <li>● create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings)</li> <li>● explore professional development and training opportunities</li> <li>● monitor the implementation of our programme and report to the board.</li> </ul>
<b>How do you practise impartial selection of suitably qualified persons for appointment?</b>	<p>The Board takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for all staff. To support our responsibilities as a good employer, we aim to:</p> <ul style="list-style-type: none"> <li>● provide equal employment opportunities for all staff members</li> <li>● employ appropriately qualified staff members through a fair appointment process</li> <li>● ensure that the school is appropriately staffed and that we give effect to the conditions of all relevant employment agreements.</li> <li>● ensure that all staff members maintain proper standards of integrity, conduct, and concern for the public interest, and the wellbeing of students attending our school.</li> <li>● have a fair and consistent performance management process.</li> <li>● provide opportunities for professional development to meet identified needs.</li> <li>● have set processes for ending employment that comply with employment agreements and the</li> </ul>

	requirements of the Employment Relations Act 2000.
<p><b>How are you recognising,</b></p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Māori,</li> <li>- The employment requirements of Māori, and</li> <li>- Greater involvement of Māori in the Education service?</li> </ul>	<p>Otago Girls' High School acknowledges that a purpose of the Education and Training Act 2020 is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. As part of meeting the Board's paramount objective of ensuring that every student can attain their highest possible standard of education achievement, we seek to achieve equitable outcomes for Māori. We take reasonable steps to ensure that the policies and practices for the school reflect New Zealand's cultural diversity.</p> <ul style="list-style-type: none"> <li>● We follow decision-making processes that honour tikanga Māori and are responsive to the needs and aspirations of our Māori community.</li> <li>● We have Māori input into our Board and in our leadership team.</li> <li>● We are committed to establishing and strengthening our relationships with mana whenua, and the Ōtākou, Āraiteuru and Puketeraki marae.</li> <li>● We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.</li> <li>● We partner with mana whenua and design kaupapa Māori pathways and strategies to support educational achievement for ākongā Māori.</li> <li>● We have an engagement strategy for effectively and respectfully engaging with mana whenua and our Māori community.</li> <li>● We support staff to access professional development in te reo Māori and tikanga Māori.</li> <li>● We actively support and promote the revitalisation of te reo Māori, and we honour and celebrate important Māori events during the year.</li> </ul>
<p><b>How have you enhanced the abilities of individual employees?</b></p>	<p>The Board of Otago Girls' High School complies with the principle of being a good employer, which includes providing opportunities for enhancing the abilities of individual staff members (Education and Training Act 2020, s 597(2)(e)). The school supports staff to engage in professional development that enhances the quality of teaching, learning, and support services, and aligns with the strategic direction of our school. Professional development at Otago Girls' High School aims to:</p> <ul style="list-style-type: none"> <li>● progress the capability and competence of individual staff</li> <li>● address any gaps in the capabilities of our staff as a whole</li> <li>● ensure that staff meet new requirements as they are introduced.</li> <li>● Professional learning and development is generously resourced and provided equitably in line with our strategic goals.</li> <li>● Professional learning and development is supported by the teacher Professional Growth Cycle and Professional Learning Groups.</li> </ul>
<p><b>How are you recognising the employment requirements of women?</b></p>	Refer to the Equal Employment Opportunities policy above
<p><b>How are you recognising the employment requirements of persons with disabilities?</b></p>	Refer to the Equal Employment Opportunities policy above

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

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

Lifting aspiration and raising **educational achievement** for every New Zealander. **Achievement and progress** of students at **Otago Girls' High School** in 2025.

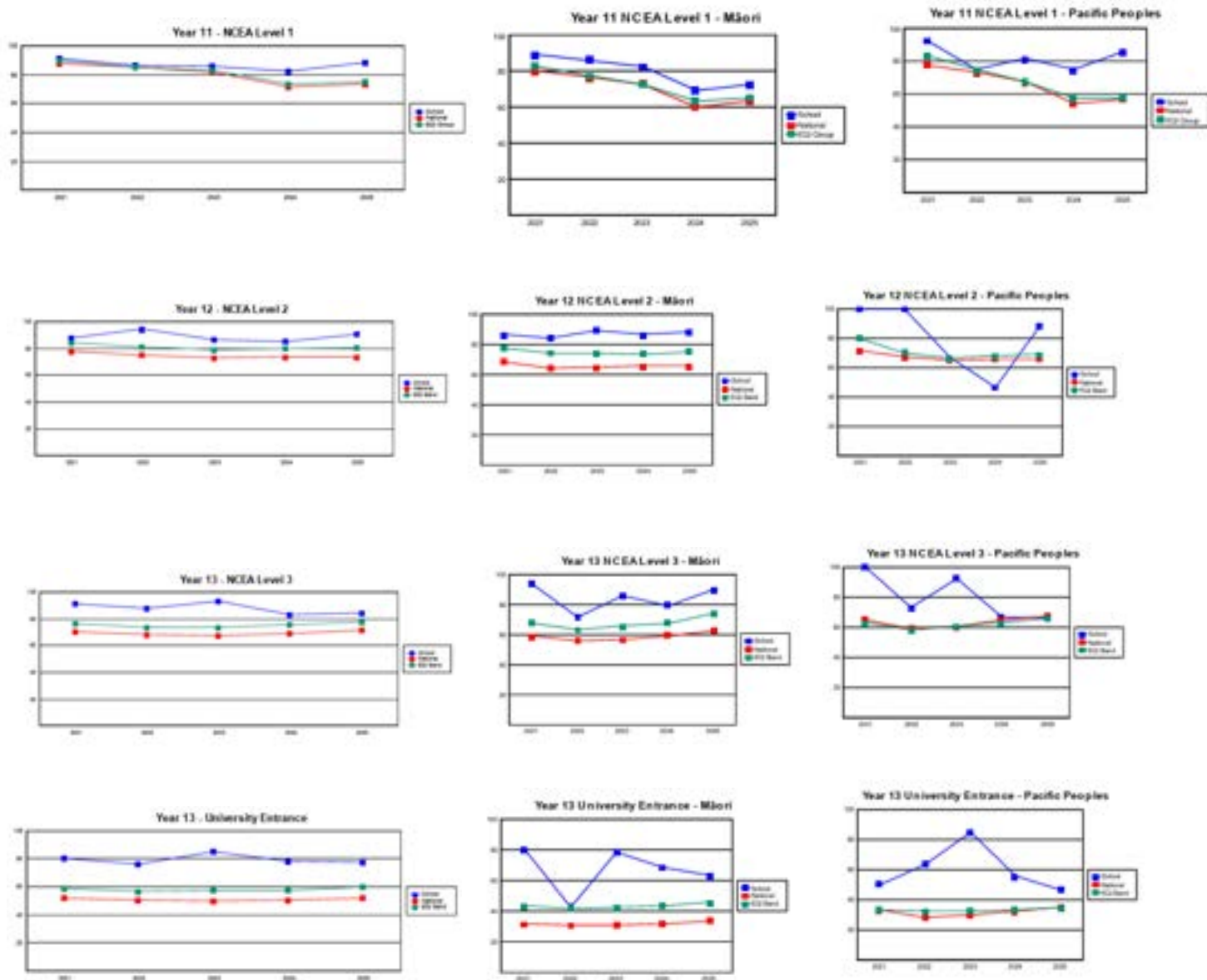
2025 was a very successful year for the achievement of students at OGHS. Of particular note was achievement of an 90.3% pass rate in Level 2 NCEA – compared with 73.6% nationally – which was in the top three results over 27 schools in Otago. University Entrance was also notable with Otago Girls' High School making the Top 3 UE results across 12 schools in Dunedin and Top 4 results across 27 schools in Otago.

Alongside this, we were in the Top 5 results for Scholarship in Otago and in the Top 2 results for Girls' Scholarship in Otago – including in both co-ed and single sex schools - and we gained the highest number of University of Otago Scholarships in New Zealand. To achieve results like these makes us competitive not only nationally but globally.

Overall NCEA results are as follows:

	OGHS	National	Difference
Level 1 NCEA	80.9%	47.6%	+33.3%
Level 2 NCEA	90.3%	73.6%	+16.7%
Level 3 NCEA	84.8%	71.5%	+13.3%
UE	77.3%	52.0%	+25.3%

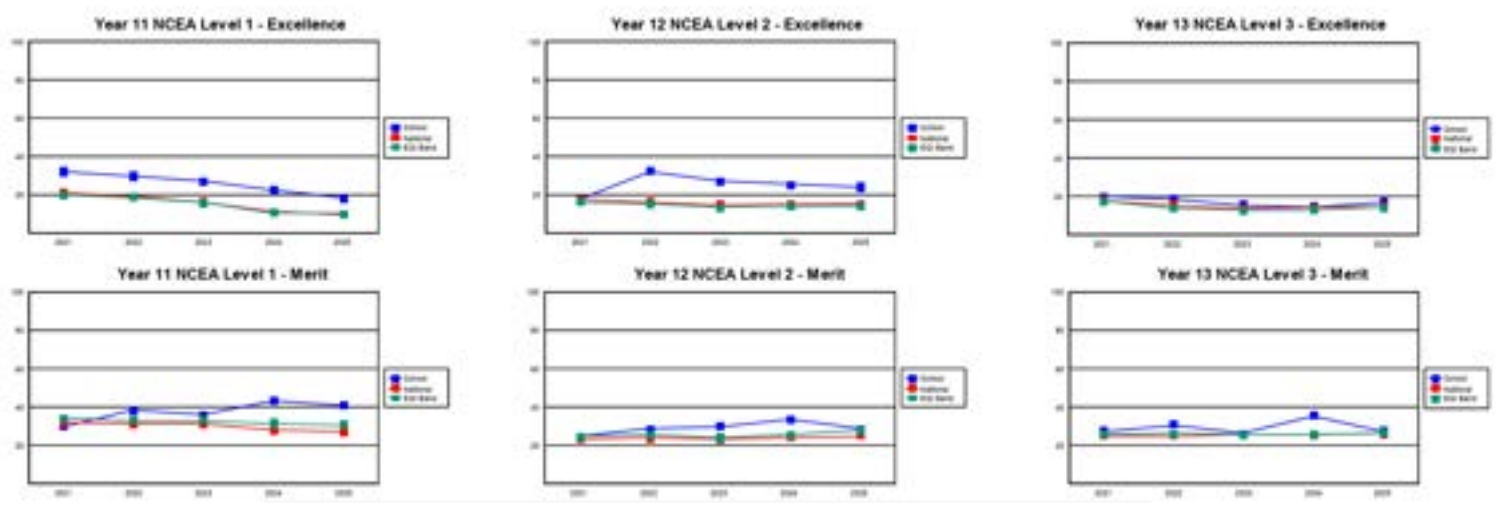
Māori and Pacific student achievement in NCEA Levels 1,2,3 and University Entrance is well above the national average in most areas. The only area for concern is Level 3 and UE Pacific achievement which has a close correlation with attendance. Pacific results in Level 2 NCEA were greatly improved from the previous two years and we hope to now extend this into Level 3 with this cohort.



	All Overall	National Overall	OGHS Māori	National Māori	OGHS Pacific	National Pacific
Level 1	80.9	47.6	65.0	43.4	75.0	39.9
Level 2	90.3	73.6	88.0	65.4	88.9	66.0
Level 3	84.8	71.5	89.5	62.4	66.7	67.7
UE	77.3	52.0	63.2	33.7	46.7	35.3

Course endorsement was pleasing with 59.6% of students getting a Merit or Excellence endorsement at Level 1, 53.4% of students getting a Merit or Excellence endorsement at Level 2 and 44.7% of students getting a Merit or Excellence endorsement at Level 3.

NCEA	OGHS No endorsement	National	OGHS Merit endorsement	National	OGHS Excellence endorsement	National
Level 1	59.6%	37.3%	41.2%	27.1%	18.4%	10.2%
Level 2	53.4%	40.6%	29.0%	25.3%	24.4%	15.3%
Level 3	44.7%	41.1%	27.7%	26.5%	17.0%	14.6%



Level 1 Literacy 98.5%      Level 1 Numeracy 99.2%  
 Level 1 Literacy Māori 100%      Level 1 Numeracy Māori 100%  
 Level 1 Literacy Pacific 100%      Level 1 Numeracy Pacific 100%

## Junior Achievement

Junior students are achieving well with approximately 80% of students performing At or Above the standard curriculum level in all curriculum areas.

### Numeracy Rates at Year 9

<b>Course analysis</b>	
Number of students 'Towards' the standard (Towards)	13%
Number of students achieving 'At' the standard (Achieved)	32%
Number of students achieving 'Above' the standard (Merit + Excellence)	55%

<b>Yr 9 Māori - Numeracy</b>	
Number of students 'Towards' the standard (Towards)	23%
Number of students achieving 'At' the standard (Achieved)	32%
Number of students achieving 'Above' the standard (Merit + Excellence)	45%

<b>Yr 9 Pacific - Numeracy</b>	
Number of students 'Towards' the standard (Towards)	12%
Number of students achieving 'At' the standard (Achieved)	63%
Number of students achieving 'Above' the standard (Merit + Excellence)	25%

### Numeracy Rates at Year 10

Year 10 Numeracy pass rate - OGHS	79%
Year 10 Numeracy pass rate - National	53%

<b>Year 10 Course analysis</b>	
Number of students 'Towards' the standard (Towards)	22%
Number of students achieving 'At' the standard (Achieved)	23%
Number of students achieving 'Above' the standard (Merit + Excellence)	55%

<b>Yr 10 Māori - Numeracy</b>	
Number of students 'Towards' the standard (Towards)	43%
Number of students achieving 'At' the standard (Achieved)	32%
Number of students achieving 'Above' the standard (Merit + Excellence)	25%

<b>Yr 10 Pacific - Numeracy</b>	
Number of students 'Towards' the standard (Towards)	30%
Number of students achieving 'At' the standard (Achieved)	30%
Number of students achieving 'Above' the standard (Merit + Excellence)	40%

### Literacy Rates at Year 9

<b>Course analysis</b>	
Number of students 'Towards' the standard (Towards)	11%
Number of students achieving 'At' the standard (Achieved)	32%
Number of students achieving 'Above' the standard (Merit & Excellence)	57%

<b>Yr 9 Māori – Literacy</b>	
Number of students 'Towards' the standard (Towards)	11%
Number of students achieving 'At' the standard (Achieved)	41%
Number of students achieving 'Above' the standard (Merit & Excellence)	48%

<b>Yr 9 Pacific - Literacy</b>	
Number of students 'Towards' the standard (Towards)	0%
Number of students achieving 'At' the standard (Achieved)	33%
Number of students achieving 'Above' the standard (Merit & Excellence)	67 %

### Literacy Rates at Year 10

<b>CAA analysis</b>	
Number of students 'Towards' the standard (Towards)	10 %
Number of students achieving 'At' the standard (Achieved)	90%

<b>Yr 10 Māori – Literacy</b>	
Number of students 'Towards' the standard (Towards)	20%
Number of students achieving 'At' the standard (Achieved)	80%

<b>Yr 10 Pacific - Literacy</b>	
Number of students 'Towards' the standard (Towards)	20%
Number of students achieving 'At' the standard (Achieved)	80%

In conjunction with ERO we have undergone a review of our departmental curriculum area analysis and review. This has been a three-year review cycle looking at how we report achievement and progress across year levels and subjects. Our focus has been better reporting of achievement to the School Board and focus on progress against our strategic goals. This has been very successful with two extraordinary Board meetings looking solely at curriculum and learning in our school.

Bridget Davidson  
March 2026

# OTAGO GIRLS' HIGH SCHOOL STRATEGIC PLAN 2024-2026



## INSPIRE

We live the values and culture of our school.

Belonging, Connection, School Spirit, House System, PB4L/RP, History and Future of our school. Uniform - Equity, Cultural Narrative, Diversity, Sisters Programme, Alumni, Celebrating Success, School events.

VISION and NELPS	SPECIFIC STRATEGIC ACTIONS	WHO	SPECIFIC STRATEGIC TARGETS
<p>Build student and staff leadership capacity. NELPs 1, 2, 3, 4</p>	<ul style="list-style-type: none"> <li>- Staff leadership PLD</li> <li>- Targeted Māori leadership development</li> <li>- Student voice in school leadership</li> <li>- Transformational leadership programme introduced</li> <li>- Junior end-of-year leadership development</li> </ul>	<p>Da, SLT, HODs Hr, Tn, Mt Students, School Council, Rsg, Ptr</p>	<ul style="list-style-type: none"> <li>● Staff PLD sessions and outcomes <i>Many new staff appointed to leadership positions, MMAs and Community Liaison roles. New Professional Learning Groups aligned with Professional Growth Cycle.</i></li> <li>● Mana Wahine day at Otago Uni <i>Attended by 45 students on Thurs 10th April. Facilitated by postgrad University of Otago students. Two planning sessions with Mt and Da with Tama Walker - Māori Centre, University of Otago</i></li> <li>● Student participation in development of leadership opportunities <i>New School Council roles formulated in conjunction with students - PTSA, Alumni</i></li> <li>● Trial cohort of students complete first level of the Transformational Leadership programme <i>This did not occur but natural emerging cohorts of leaders at each level. Naturally occurring student leadership development eg Arts Council, Sports Council, Whānau leaders, House leaders, School Council/ Enviro/ Wellbeing Team leaders</i></li> <li>● Junior leadership in level assemblies and junior programme activities. <i>End-of-year student lead assemblies and final assembly entirely student-run. Emerging junior roles for junior House leaders. A number of Junior Sports and Arts Coordinators, International Buddies, Cultural Day, Assembly IT team</i></li> </ul>

Pacific Strategic Plan  
NELPs 1, 4

- Hold fono each term
- Unpack Tapasa with students and parents
- Create Pacific strategic framework 2025-2030 in consultation with Pacific school community and Pacific partners in community
- Create Pasifika Student Council
- Be ambitious in scope and set aspirational targets
- Pou Marama professional development
- Pacific leadership audit
- Develop and enrich role of Pacific Dean
- Analyse Pacific attendance
- Analyse Pacific achievement

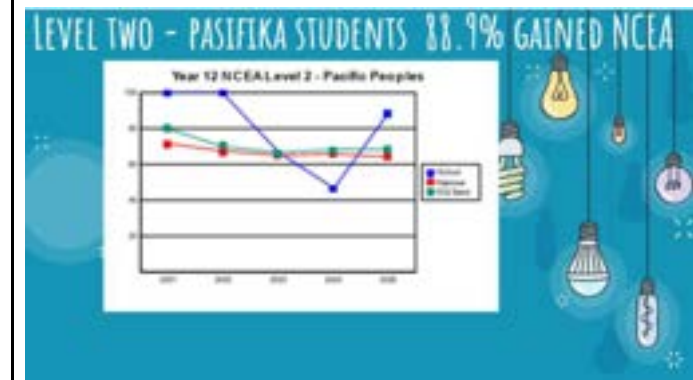
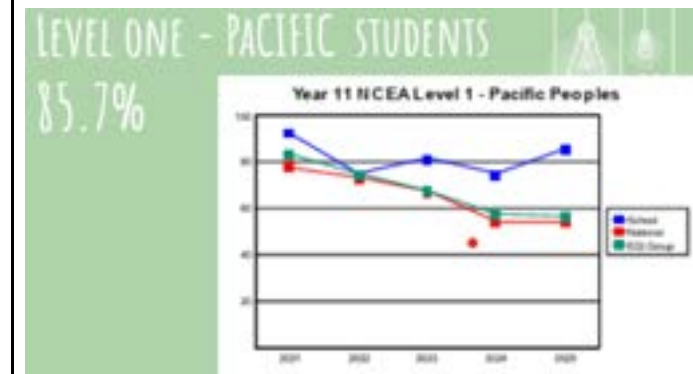
Mv  
Teuila – Pacific  
Prefect,  
Da, Dk  
Kara,  
Rs, Ptr

- Attendance (Ptr) and Achievement (Dk) equal to or better than whole year level cohorts

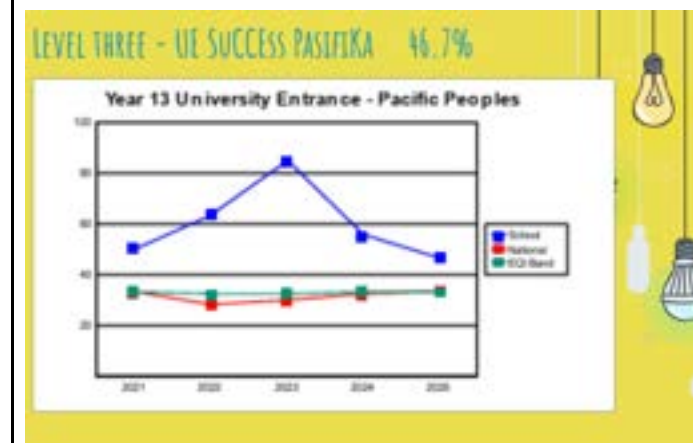
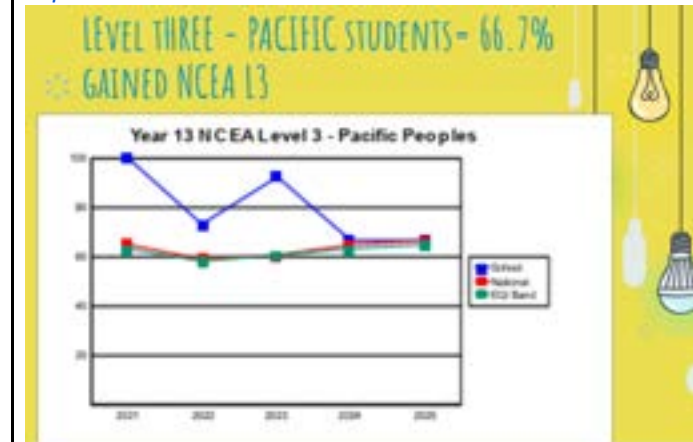
*Pacific fono held in Terms 1 and 2. 'Finding My Pacific Niche' Art programme exhibition and hui at Community Art Gallery in June, Term 2.*

*Partnerships with Pacific Health Science Academy and Te Whatu Ora Southern and Pasifika Mapu o le Kaha'u programmes. Mercy Hospital Homework programme and Pacific Health Science Academy I-Time sessions for CAA preparation.*

*Pacific student achievement data the same or better for Level One and Level Two NCEA*



*Level Three NCEA and UE - student performance lower than expected*



*Previous and new Dean are going to look closely at performance and barriers at Level Three and UE level in 2026. Additional tracking by Year 13 Dean Tiffany Holmes. Closely linked to attendance.*

- Draft Pacific Strategic Plan formulated and published, ready for implementation in 2025 (Da, DK)

*Delayed for input by new Pacific Board member in 2026. Fono held in Term One 2026 to promote Pacific representation on Board and to encourage Pacific participation in STEM. Previous Pacific Dean as HOD Science is conducting research into this. Pacific Student Council in process to begin in earnest in 2026.*

## EMPOWER

We are empowered by learning opportunities that are inspiring and real.

Self-belief, Attendance, Removing barriers, UDL, Quality feedback, ANZHC, RAS, Local curriculum contexts, Sport, Cultural, Outdoor Education, Student leadership and agency, Student Learning Conferences

VISION and NELPS	SPECIFIC STRATEGIC ACTIONS	WHO	SPECIFIC TARGETS
<p>Reach attendance targets - eliminate onsite truancy NELPs 1, 2, 3</p> <p>Continue to enable attendance targets to be reached by engaging every learner in the room.</p>	<ul style="list-style-type: none"><li>- Engaging and monitoring every learner in the room</li><li>- Snapshot in early March of attendance and achievement</li><li>- Provide early intervention from March snapshot data.</li><li>- Referral to dean</li><li>- Students to track their own attendance graphs on Edge</li><li>- Attendance letters/emails for moderate attendance concerns 70-85%</li><li>- Trial automated emailing from Helix for under 80%</li><li>- Differentiated learning programmes</li><li>- Fun activities and days to encourage school attendance</li></ul>	<p>All staff Ptr, Rs, Deans All students</p>	<ul style="list-style-type: none"><li>● To get within 5% of the attendance targets (70% at 90% or higher)</li></ul> <p><i>Stepped Attendance Response Plan in place and published, including live attendance alerts, automated attendance emails from Helix for various thresholds</i></p> <p><i>Newsletter and assembly presentations regarding attendance and self-monitoring using the Helix graphs</i></p> <p><i>New Attendance Officer appointed and inducted - came from previous Attendance position at another school</i></p> <p><i>Introduction of class Attendance competition and prizes/ small trophies - presented at assemblies</i></p> <p><i>Across the 4 terms on average 55.7% of students attended at 90% or higher.</i></p> <p><i>T1: 67% at 90% or higher.</i> <i>T2: 52% at 90% or higher.</i> <i>T3: 51% at 90% or higher.</i> <i>T.4 53% at 90% or higher.</i></p> <p><i>The majority of absences were categorised at "Justified" in 2025.</i></p> <p><i>102 students had attendance rates between 86-89% which was close to the 90% threshold.</i></p> <p><i>In 2025, 705 students had a minimum of one day off for medical absence right through to a maximum of 91 days off for medical reasons. These reasons included mental health</i></p>

			<p><i>issues, concussion recovery, glandular fever, surgeries, throat infections, period pain, migraines, influenza and COVID. 4 students were referred to the Southern Regional Health School due to their ongoing health issues. Between July and Sept 2025 569 students were unwell for at least one day through to over a week and a half as influenza was circulating.</i></p> <p><i>Unjustified absences - 236 students took between 1 and 24 days off for holidays during term time = Code G Often these days were taken without a prior written request to the principal.</i></p> <p><i>The highest number of “unexplained absences” were from our former refugee families. Often no response or explanations for absences are given. We have had attendance information translated into Arabic and Farsi to try to help families understand the expectations and communication processes. Some students avoid days involving physical activity such as Sports Day, Swimming Sports and Cross-country. Some also remain at home during various religious celebrations and are sometimes required by parents to assist with the care of younger siblings (if parents are unwell) or they attend appointments as translators for their parents.</i></p>
<p>Harness opportunities and ethical practices around Artificial Intelligence (AI) NELPs 1, 2, 3, 4</p>	<ul style="list-style-type: none"> <li>- Investigate best vehicles for school use of AI</li> <li>- Develop code of AI Practice for staff and students</li> <li>- Develop AI protocols for classroom and assessment</li> <li>- Develop critical thinking and ethical use guidelines for AI</li> <li>- Identify future opportunities for AI</li> <li>- Identify staff PLD opportunities</li> </ul>	<p>Dk, Marina, Ako prefects SLT, Dr, HODs Dk, Staff, Students</p>	<ul style="list-style-type: none"> <li>● Development of an AI ‘expert interest’ group</li> <li>● Code of Practice developed</li> </ul> <p><i>PC Media AI presentation at OSSPA Principals’ Conference in Wanaka October. Draft school policies and SchoolDocs policy. Best practice outlined to students using plagiarism guidelines and school value of Integrity</i></p> <p><i>Identification of early adopters and sharing of use by younger teachers. Trials and adoption of <a href="#">exam.net</a> for AI marking of multiple choice questions and secure examination platforms</i></p> <p><i>Use of AI to assist timetable data collation,. Departmental review data analysis (ongoing)</i></p>

## CHALLENGE

We are given opportunities to be challenged and are supported to respond

Doing hard things, Stretching learning, Meeting new people. Do the mahi - get the treats, Leadership Opportunities, Positivity, Open-mindedness, Perseverance and Resilience, Staying till the end of Year 13, Taking next steps in Te Reo, Knowing everyone in your year group, Managing self and life challenges, Positive exam mindsets.

VISION and NELPS	SPECIFIC STRATEGIC ACTIONS	WHO	SPECIFIC TARGETS
Extend and enrich Scholarship programme NELPs 1, 2, 3, 4	<ul style="list-style-type: none"> <li>- Analyse trends and patterns in Scholarship achievements</li> <li>- Identify subjects to develop into Scholarship programme</li> <li>- Investigate further areas for increasing Scholarship performance</li> <li>- Gather student voice around Scholarship participation and completion.</li> </ul>	Dk, Cts, Da, Mpa, HODs, tics	<ul style="list-style-type: none"> <li>● 10 year analysis of Scholarship performance</li> <li>● Identification of barriers and opportunities to feed forward into strategy for 2026-29</li> </ul> <p><i>15 Scholarships attained. Scholarships attained for first time in Ag/ Hort and Religious Studies. Discussion of Scholarship approaches and monitoring of progress in HOD meetings. Growth in participation in Scholarship - 77 examinations completed.</i></p>
Expand primary outreach and high performance programmes	<ul style="list-style-type: none"> <li>- Departmental review of primary outreach programmes</li> <li>- Visits to DNI and Tahuna Intermediate schools</li> <li>- Establishment of outreach teacher team as 'face' of enrolment</li> <li>- High performance programme and events trialled with Year 9 and Year 10 scholarship recipients</li> </ul>	Sw, Hyc, Krc, Hgi, Hd, Da	<ul style="list-style-type: none"> <li>● Department audit of outreach programmes</li> </ul> <p><i>Main focus for this was Production - added an extra session for Intermediate schools and added bus transport back into marketing. Establishment of Charlotte Hayward and Sue Watt as the 'face' of enrolment.</i></p> <ul style="list-style-type: none"> <li>● Establishment of 2T High Performance programme - one event established for each of Terms 1-3</li> </ul> <p><i>Profiling of individual high performance in social media, assemblies and newsletters. Some planning for mentoring by teachers with similar sports/ cultural or academic interests. Exploration of extension opportunities in curriculum and departments. Outreach to University of Otago enhanced and MOU for Seamless Pathway for International Students pioneered and signed with University of Otago.</i></p>

## DREAM

We dream of what could be

Opportunities to allow for dreaming, Career Education, Empowered to achieve our dreams, Self-improvement, Next steps, Setting high expectations for our future, Imagining the future, Exploration, Follow your heart, Make Plans and SMART goals, Pursue dreams.

VISION and NELPS	SPECIFIC STRATEGIC ACTIONS	WHO	SPECIFIC TARGETS
<p>Progress building projects NELP 1, 2, 4</p>	<ul style="list-style-type: none"> <li>- Work with Krt, Property Manager, and Capital Works to progress building projects</li> <li>- Work with staging, re-rooming and relocation in the projects</li> <li>- Keep staff, students, and community settled and informed of changes</li> </ul>	<p>Da, Krt, Board, F&amp;P Stefan Box Rs, Staff, Capital Works</p>	<ul style="list-style-type: none"> <li>● Completing of building stages</li> <li>● Work staging plans</li> </ul> <p><i>Naylors are almost finished re-roofing with historic tiles. The counselling, office areas and remaining two Science Lab refurbishments are almost complete. The next major works take place installing the lift by the Science block and there will be new Southern fire doors installed in the hall. Twelve new S-Block toilets, meeting rooms, Learning Support area and universal bathroom, staffroom and workroom modifications, S65 Science Lab and prep room, remodelled Library door and ramp, stage lift and fire doors upstairs and down in the hall, hall kitchen, office and sick bay redevelopments are completed.</i></p> <p><i>Students and staff have adjusted their routines to new rooms, new routes, new lunch areas and many unexpected noises and barriers. All of the work is expected to be completed around July-August, with some further work taking place over the Christmas break to finish off.</i></p>
<p>Prepare for school Board elections and transitions of new Board NELP 1, 4</p>	<ul style="list-style-type: none"> <li>- Promote school community to consider standing for School Board elections in September</li> <li>- Follow up previous expressions of interest from enrolment and other information</li> <li>- Run school Board information sessions</li> <li>- Induct new School Board</li> <li>- Support training and development of all School Board members</li> </ul>	<p>School Board Election officer – Sw, Da</p>	<ul style="list-style-type: none"> <li>● Range of potential candidates greater than positions available <i>Yes - 10 candidates for six positions</i></li> <li>● New School Board elected and inducted <i>Yes - Reflective session and strategic planning for next 10 years with outgoing and new Board members</i> <i>Melissa Anderton presentation to new Board members.</i></li> </ul>



GOVERNANCE STRATEGIC ACTIONS			
VISION and NELPS	SPECIFIC STRATEGIC ACTIONS	WHO	SPECIFIC TARGETS
<b>INSPIRE</b> Property and Building projects	<ul style="list-style-type: none"> <li>- Progress and aim to complete detailed design of various building projects</li> <li>- Prioritise learning support modifications</li> <li>- Undergo Mary King roof re-tiling and repairs</li> </ul>	Stefan Box, Da, Krt, Oakley Grey Architects, Board Property subcommittee Ferdie Koen, Heritage NZ	<ul style="list-style-type: none"> <li>● Detailed design and learning support modifications progressed</li> <li>● Roofing projects completed and/or underway</li> </ul> <p><i>As above</i></p>
<b>EMPOWER</b> School Docs implemented for school policies and procedures	<ul style="list-style-type: none"> <li>- Complete initial School Docs questionnaire</li> <li>- Update all policies and procedures to be current</li> <li>- Introduce procedures around School Docs consultation and publication</li> </ul>	Da, SLT, Sw	<ul style="list-style-type: none"> <li>● Otago Girls' High School School Docs site published</li> <li>● Protocols established for update publication and review of school policies and procedures</li> </ul> <p><i>SchoolDocs site published and review schedule adopted by Board</i></p>
<b>CHALLENGE</b> Finance	<ul style="list-style-type: none"> <li>- Continue to control and monitor staffing and expenditure</li> <li>- Draft and actual budgets to reflect diminished deficit not more than \$100,000</li> <li>- Continue to communicate financial monitoring to HODs, Staff, Support Staff</li> <li>- Aiming for 80% actual spend on budgets</li> </ul>	Da, Krt, F&P committee, HODs and Budget TICs	<ul style="list-style-type: none"> <li>● Increase school donations and other income streams</li> <li>● Work on increasing roll                             <ul style="list-style-type: none"> <li>- Increase international enrolments</li> <li>- Retention of Year 13</li> <li>- Increase Year 9 intake through outreach and marketing</li> </ul> </li> </ul> <p><i>Forecast deficit of \$99K has transformed into a \$73K surplus.</i></p>
<b>DREAM</b> School Board	<ul style="list-style-type: none"> <li>- Develop school Strategic Plan 2026-2029</li> <li>- Embark on compliance for new ERO review cycle</li> <li>- New school Board elected and induction completed</li> </ul>	Da, Sharon Knowles, School Board Members, SLT, Rsg, Bm, ERO	<ul style="list-style-type: none"> <li>● School Strategic Plan published January 2026</li> <li>● Compliance for new ERO cycle completed or underway</li> <li>● New School Board in office for 2026-2029</li> </ul> <p><i>School Strategic Plan deadline was extended by the MoE to 2027 to allow new Board input.</i></p>

			<p><i>Annual plan and current Strategic Plan published December 2025.</i></p> <p><i>New Board in place and inducted on 7th October 2025. Strategic long-term thinking by outgoing and incoming Board 5-6pm, presentation and induction by MoE Principal Adviser, Melissa Anderton, with new Board 6-7pm.</i></p> <p><i>Principal PGC meeting in Invercargill where John Grogan gave a talk on his work with ERO. This was then shared with staff on TOD and worked on by SLT. ERO to visit in 2027. New SCT appointed for 2026 who will work on aligning the ERO Observation template and new teacher standards with the PGCs and PLGs.</i></p>
--	--	--	---