



**HAMILTON BOYS'
HIGH SCHOOL**
Te Kura Tamatāne o Kirikiriroa

Annual Report 2025

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HAMILTON BOYS' HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 131

Principal: Mr Jarred Williams

School Address: 47/45 Peachgrove Road, Hamilton East, Hamilton, 3216

School Postal Address Private Bag 3201, Hamilton, 3240

School Phone: (07) 853 0440

School Email: jwilliams@hbhs.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Ross, Steve	Presiding Member	Elected Parent Rep	Triennials 2028
Blackwood, Nicole	Deputy Chair	Elected Parent Rep	Triennials 2028
Cable, Geoff	Works Chair-Parent Rep	Elected Parent Rep	Triennials 2028
Mitchell, Darron	Finance Committee-Parent Rep	Elected Parent Rep	Triennials 2028
MacDonald, Meshweyla	Works Committee-Parent Rep	Elected Parent Rep	Triennials 2028
Te Whare, Jenn	Parent Association-Parent Rep	Elected Parent Rep	Triennials 2028
Prime, Dawn	Parent Association-Parent Rep	Elected Parent Rep	Triennials 2028
Millward, Jamie	Finance Committee-Parent Rep	Co-opted Parent Rep	Triennials 2028
Watene, Apanui	Iwi Representative	Co-opted Parent Rep	Triennials 2028
Cables, Matt	Disciplinary Chair-Parent Rep	Co-opted Parent Rep	Triennials 2028
Douglas, Julia	Finance/Hostel Chair-Parent Rep	Co-opted Parent Rep	Triennials 2028
Dobbyn, Bernadette	Staff Representative	Elected Staff Rep	Triennials 2028
Liby, Christler	Student Representative	Elected Student Rep	August 2026
Williams, Jarred	Principal ex officio	Headmaster	
Rillstone, Kristin	BOT Secretary	Board Secretary	

HAMILTON BOYS' HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
4 - 6	Chairperson's Report
7 - 9	Headmaster's Report
10 – 12	Statement of Resources
13	Statement of giving effect to Te Tiriti o Waitangi at HBHS
14	Statement of Responsibility
15	Statement of Comprehensive Revenue and Expense
16	Statement of Changes in Net Assets/Equity
17	Statement of Financial Position
18	Statement of Cash Flows
19 - 35	Notes to the Financial Statements
36 - 38	Auditor's Report

Other Information

39	Analysis of Variance
40 - 43	Academic Goals 2025 (As outlined in the HBHS Strategic Plan 2024-25)
44 - 58	Evaluation of the School's Students Progress and Achievement
59	Statement of Kiwisport Funding
60 - 61	Statement of Compliance with Employment Policy

Chairperson's Report:

FOR THE YEAR ENDED 31 DECEMBER 2025

Tēnā koutou katoa, Good Morning.

It is my pleasure as Chair of the Board of Trustees to extend a warm welcome to parents, Caregivers, wider Whanau, Staff, fellow Board Members, Members of the HBHS Old Boys Foundation and of course the students, to this our 2025 Senior Prizegiving, where we both farewell our Year 13's and celebrate the Senior Students achievements over the past year.

The year has seen numerous cultural, arts and sporting events, with outstanding results across a variety of groups, teams and individuals, both locally, regionally and nationally. HBHS punches well above its weight. Congratulations to you all, thank you for representing yourselves and this school so well.

Over the past fortnight I have been privileged to attend the celebration awards for Māori and Pasifika, Sports, Arts & Music and Argyle House, in which saw a combination of 302 awards presented to our talented young men. To date we have seen in excess of 40 plus scholarships offered to our senior students, from Waikato, Auckland, Otago, Victoria and Northeastern University Boston to name a few, a value in excess of half a million dollars, no small feat and congratulations to you all.

2025 has been a productive year around our campus, from the installation of fencing and gates to our Argyle, Bond and Peachgrove Road entrances, installed for safety and security of our staff and students. The development of our High-Performance Gym, including 2 full-time physios is coming to a conclusion and will be operational from Term 1 next year. All going to plan alterations will begin on Argyle House once the last Boarders have departed, with a mid-year completion. Development of our 30-year Master Plan is nearing an end. This will see the overdue refurbishment of our Arts Centre, replacement of our Year 13 accommodation, and a new artificial turf alongside the Hockey Turf, re-development of Block D and the Whare Kui. We have hard conversations ahead with the Ministry over funding as well as replying on the generosity of our Old Boy Network.

Education is an ever-changing process. The world changes more and more rapidly and from an educational point of view we need to ensure we evolve as well. Information is transmitted at great speed and increased knowledge is no more than a tool. Education is, and I am sure all staff present today will agree with me, above all, very demanding. Understanding how to thrive in such a demanding and fast-moving world and the pressure upon Educators to keep up excellence, is not an easy task, nor is continuously searching for excellence.

To that I thank our Headmaster Mr Williams for his vision, leadership and his continued quest of how and what improvements can be achieved to enhance the education of all students that attend HBHS. To the Executive Team for the support, you provide Mr Williams with achieving these goals. The latter includes the development of our Strategic Plan and the ongoing development of pathways for our students.

Through this team the school strives to be the leader in education, looking to provide the educational environment and infrastructure to help students achieve excellence in the Academics, Arts, Culture and Sports, from self-

confident, creative, passionate and talented students who strive to develop their talents to the very best of their abilities.

The Board together with this team and Senior Management is always in the process of keeping HBHS at the forefront, maintaining the highest standards, setting the bar high with efficiency and effectiveness, in the best interest of all staff, parents and most of all our students.

On that note the Board would like to thank the many staff, our teachers, support staff, ground staff, Nurses, Operational Staff, Heads of Departments, Deans and Technicians, all of whom play an integral part in developing, growing and sharpening these young men here today.

I said it last year and I say it again this year, our students are incredibly lucky to have such an amazing talented group of people who work tirelessly together to better the opportunities available to our students, who provide a continued safe and stimulating environment. And may I add that the Board acknowledges and supports your current ongoing actions and negotiations with the Ministry.

To all the unsung heroes of the school community, the many volunteers and parents who without fail, rain, hail or shine continually support HBHS, be it through coaching, school trips, Parent Association, and to ensuring you son attends school each day, thank you.

I would like to acknowledge the teamwork and hard work of my fellow Board Members, past and present, for all the work during the past year and your continued support.

Unfortunately, we say goodbye to some extremely gifted teachers at the end of the term, the Board thanks you for your contributions at HBHS and we hope that your time has been a rewarding experience, and you take away fond memories. We wish you success in your future endeavors.

Lastly and most importantly, to our Year 13 leavers, now where did that 5 years go. Congratulations on what you have achieved. It has been an honor getting to know many of you via your friendships with Lockie, to see you grow into the young men I see before me today. It's a significant milestone, exciting and equally parts scary. You now leave behind the comfort of a place that has become home for the past 5 years, you say goodbye to people that have become like family. Many of your friendships here will last for life.

I know as a school you have each been equipped with a great education, life skills, gathered the necessary tools and skillsets to begin your next journey, with the many opportunities that await you.

Believe in yourselves, you are incredible young men who astound me with your amazingness every time I have the privilege to be in your company. Remain true to your values, stay strong and most of all be kind, never lose sight of taking every opportunity that comes your way, smile and enjoy each and every day. Always remember the values symbolized in our Crest,

Courage – for what is right and wrong, Excellence – Striving to be the very best we can be, Love and Care – love and care for others.

Robert F Kennedy in one of his famous speeches said,

“There are those that look at things the way they are, and ask why? I dream of things that never were and ask why not”

To the students continuing here in 2026, make the most of the cultural, art and sporting opportunities, but more importantly use the time to learn and achieve as much as you can academically. Education should not be underestimated by any of you.

“There is no substitute for hard work”, With hard work comes achievements and rewards.

Finally, congratulations to those of you receiving awards today, it is recognition of your Mahi during the year, excellence should and must be celebrated.

On behalf of the Board good luck to all those sitting exams over the coming weeks, and we wish you all a safe and wonderful holiday season.

Nga mihi - Kia ora – Thank you

Mr Steve Ross
BOT Chairman

Headmaster's Report:

FOR THE YEAR ENDED 31 DECEMBER 2025

Address by the Headmaster's Address at the 2025 Senior Prize Giving

E ngā mana, e ngā reo, e ngā iwi o te motu, tēnā koutou katoa.

Welcome to our 2025 Senior Prize-Giving. It's an honour to be here this morning as we celebrate the journey and achievements of our students. To our board chair Mr Steve Ross, Deputy Board Chair Ms Nicole Blackwood, special guests, Mr Tom Corkill, Chairperson of the Old Boys' Foundation, Mrs Ann Bennett, wife of our late Headmaster Mr James Bennet, Mrs Tearle, Ms Fionna Rimmer, Members of the Monga family, staff, families, and—most importantly—our students, welcome.

It seems to be a long-standing tradition at every prizegiving to remind those leaving that they are stepping into the most challenging of times. I don't think there has ever been a graduating class that hasn't been told the same. So, in keeping with that tradition, I'll say it once more — this is your time, and it will be difficult. Yet, every generation has faced its own uncertainty, and in doing so, discovered its strength. The measure of your success will not be found in avoiding challenge, but in how you meet it — with courage, curiosity, and hope.

Now... to navigate this world, I'm not expecting or asking any of our students to become superheroes or save the planet single-handedly. I'm not expecting you to master the Force like a Jedi Knight, leap tall buildings like Superman, or design an iron suit like Iron Man. Those heroes belong to fiction.

Yet, we can and should all aspire to be heroes in our own way. Albert Einstein once said, *"I have no special talent. I am only passionately curious."* It was his relentless curiosity — his refusal to stop asking *why* — that made him one of the greatest minds in history: a true hero of thought.

I believe *curiosity is humanity's real superpower.*

To drill down on this belief a little, and to help me explain what I mean, I want to talk about a man in history who understood that curiosity is a fundamental building block to progress. This is I suppose, the theme of this morning's speech.

As a Classics teacher, I love using individuals and stories from the past as examples of how we can learn to live today.

Over two thousand years ago, a man named **Socrates** (I'm sure you've heard of him) walked the streets of Athens doing something quite simple, yet revolutionary. He asked questions. He challenged people to explain what they believed and why. He believed that wisdom did not come from having all the answers, but true wisdom came from recognising how much we still had to learn.

Socrates was not rich. He held no high office. What he had was a restless mind—a deep curiosity about truth, about justice, about equality and the human condition. He questioned authority, tradition, and even the most respected ideas of his time. And for that, he unsettled the powerful.

In 399 BCE, Socrates was sentenced to death. His so-called "crime" was corrupting the minds of the young and disrespecting the gods. In reality, his crime was encouraging people—especially young people—to think for themselves. To ask "why."

Offered the chance to escape, he refused. Instead, he drank a cup of hemlock -poison, choosing to die rather than abandon his principles. To the end, he lived by his belief that a life without questioning—without curiosity—was not worth living.

Now I'm not suggesting that any of you make such a sacrifice, and you might be asking, what does an ancient philosopher have to do with a group of young men at Hamilton Boys' High School in 2025?

Well...quite a lot, actually. Because the world you are stepping into is one of constant change. You will be surrounded by information, opinions, and noise - social media. The temptation will be to accept what you hear, to follow the trend, to avoid the discomfort of uncertainty.

That's where Socrates' lesson matters most.

He teaches us **intellectual humility**—the wisdom to know that we do not know everything. In a world that rewards instant answers, real strength lies in being open to learning, to listening, and to admitting when we might be wrong.

He teaches us **the courage to question**—to challenge assumptions, to ask whether something is right or fair, even when it's uncomfortable. The world needs people who don't just go along with the crowd but think critically and act with conscience.

He teaches us **integrity**—that our values matter more than convenience, popularity, or success. You will face moments where standing by your principles costs you something. In those moments, remember Socrates: it is better to live with integrity than to live without courage.

And finally, he teaches us that learning never ends. Education is not a destination you reach—it's a journey you choose to continue.

We're here today because Hamilton Boys' High is a place where curiosity and dreams meet purpose. As Walt Disney once said, "We keep moving forward, opening new doors and doing new things, because we're curious and curiosity keeps leading us down new paths." I believe we are all part of this community because the success of this school reflects that very mindset.

Look at what we have achieved together this year — our victories in sport, cultural achievements, kapa haka, scholarships, production performances, music and arts award, and service to our community. These are just a few of the highlights. Over the past week, we have celebrated and honoured individuals across multiple awards evenings. Each accomplishment here is rooted in a shared commitment to pursue excellence.

This culture of success is possible because of the bold dreams that drive our students to push beyond limits and strive for greatness. At Hamilton Boys' High, daring to believe is more than encouraged — it is expected. Here, we craft greatness.

Yes, our success as a school is driven by hard work and ambition. But it's also a testament to the army behind you: your parents, your coaches, your teachers. Every success you're celebrating today didn't happen alone. Remember that as you move forward and make your mark. Those who have stood by you, sacrificed for you, and pushed you, are part of that foundation.

To those staff members departing at the end of this year, we extend our deepest gratitude and warmest wishes.

Your service, professionalism, and commitment have enriched this school and left an enduring impact on the lives of our students and colleagues.

We acknowledge **Ms Melissa Young, Mr Dan Bair, Mr Luke Katene, Ms Linda Hill, Ms Catherine Steffart, Ms Cindy Tedeschi, Ms Anna Ryan, Mr Zac Corban, Mr Matthew Meuli, Mr Gavin Bennett, Ms Leontien Van Der Beek.**

We particularly recognise **Mr Bennett** and **Ms Van Der Beek** for their over 30 years of combined dedicated service to this school. Their contribution, along with that of all who leave us this year, forms part of a lasting legacy that will continue to shape and inspire future generations.

For a school to be led and managed by senior staff effectively, a robust and committed Board, with members who bring technical acumen and fierce advocacy on governance matters, is essential. We are incredibly fortunate to have a Board full of loyal supporters of our educational philosophy who are each focused on opportunities to enhance our school's vision. Thank you to the board for all your work.

To those of you who are prize winners, congratulations. You've shown that you have what it takes to stand out, to push harder, and to achieve well. Hold on to that ambition. Take it forward, and let it define your next steps.

To our Head Prefect, Thomas Priest, the top six prefects, Nikash Lanka, Matthew Colvin, Alex Arnold, Jack Higgins, and Ollie Guerin... To all of our prefects—thank you for your dedication, service, and leadership. You have given your time, your energy, and your heart to this school and to those around you. You have led with generosity, humility, and a constant desire to be better. Thank you.

To our graduating seniors — on behalf of the school, thank you for the memories, the laughter, and the legacy you leave behind. You will always be part of this community, and we look forward to seeing the remarkable paths you forge in the years ahead. “Mā te kimi ka kite, mā te kite ka mōhio, mā te mōhio ka mārama.” Seek and discover. Discover and know. Know and become enlightened. Let this be your reminder that the true movers, shakers, and innovators — those who shape and change the world — are the ones who never lose their sense of curiosity.

And finally, I want to leave you with a fresh take on an old saying: “Curiosity killed the cat.”

If you are unfamiliar with this saying, traditionally, it was a warning, suggesting that being too inquisitive or exploring beyond your place could lead to trouble.

But let's see it differently. The cat didn't fail because it was curious. The cat only died back then because the world wasn't ready for it.

Curiosity itself is not a weakness — it is our greatest strength. The world needs minds that ask questions, challenge assumptions, and explore the unknown. So as you step into the future, do the opposite of caution: Like Socrates, be boldly curious. Let your curiosity guide you, because it is curiosity, not fear, that will allow you to shape a world that is ready for what you have to offer.

Kia kaha, kia māia, kia manawanui—be strong, be steadfast, be willing. Thank you, congratulations once again, and all the best for the journeys that await each of you.

"Sapiens fortunam fingit sibi"

He tangata māramatanga, māna e whakairo tōna ara.

A wise man carves his own fortune.

Ngā mihi nui, tēnā koutou, tēnā koutou, tēnā koutou katoa

Mr Jarred Williams
Headmaster

Statement Of Resources

For the year ended 31 December 2025

School Roll and Days Open

The school roll at:

1 Mar 2025	1 Mar 2024	1 Mar 2023	1 Mar 2022	1 Mar 2021	1 Mar 2020	1 Mar 2019	1 Mar 2018	1 Mar 2014
2316	2268	2247	2174	2188	2198	2181	2188	2259

The school was open for 380 half days in 2025

Staffing: During the year the school employed the following staff

Funded Staffing	2025	2024	2023	2022	2021	2020	2019	2018	2017
Headmaster	1	1	1	1	1	1	1	1	1
Teachers	146	148	148	144	141	140	143	145	144
The Board also employed									
Teacher Aides	10	9	11	7	9	10	9	8	8
Support Staff	28	28	24	27	28	26	26	25	25
Ground Staff	3	3	3	3	3	3	2	5	6
Technicians	5	7	7	7	7	7	7	7	7
Library	3	3	3	3	3	3	3	3	3
Cleaning Staff	-	-	-	-	-	-	-	-	-
Hostel Staff	17	16	16	15	15	13	13	12	13

Headmaster: Jarred Williams

Executive:

Mr J Baker: Associate Headmaster

Mr G Kirkham: Deputy Headmaster – Student Leadership & Communications

Dr D Williams: Deputy Headmaster – Academic

Mr S Smith: Assistant Headmaster – School Organisation

Mr P Schmidt: Assistant Principal - Pastoral

Mr C Thompson: Assistant Principal – Data & Assessment

Senior Management:

Mrs S Weston

English

Mr R Teokotai-White

Health & Physical Well-Being

Mr Q West

Languages, Art & Music

Mr G Nolan

Mathematics

Mr P Gunn

Science

Mrs J Wallace

Social Sciences

Mr S Devitt

Technology

Mrs K Rillstone

Director of Administration

Mrs R Pradeep

Business Manager

Mr M McKenzie

Director of Boarding

Pastoral Care:

Mr D Bair	Director of Pastoral Care
Mr Willem Steenkamp	Assistant Director of Pastoral Care
Mr B Killian	Director of Wellbeing
Mr TK Emery	Dean Year 13
Mr H Marrow	Dean Year 12
Mr S Fiet	Dean Year 11
Mr E Snell	Dean Year 10
Mrs B Crosbie	Dean Year 9
Mrs L McGirr	Junior Assistant Dean
Mr S Mackey	Dean Māori Students
Mr E Tiffany	Dean Pacific Island Students
Mrs T Heeps	Director International Students
Mrs M Coursey	Director Advanced Learning Programme

Physical Resources

Hamilton Boys' High School is a state secondary school for boys established in 1955 as a result of the separation of the city's original co-educational state school, Hamilton High School, into Hamilton Girls' High School and Hamilton Boys' High School. The school is located in Hamilton East on 20 hectares in a predominantly residential area on Peachgrove Road.

- The ownership of the land and buildings that make up the School site is vested in the Ministry of Education. The current New Zealand valuation of this property is \$1,929,197 (effective 15 December 2025). The Board of Trustees is responsible for the management of the land and buildings under an occupancy agreement with the Ministry. These are made up of:
 - The school is well endowed with permanent buildings of a wide diversity of styles
 - The main teaching block and administration block was built in 1953. The school facilities are comprehensive to meet a full range of academic, technical and recreational instruction. Science Laboratories, Technology block, Music and Art Rooms, Māori Studies and Language facilities, Guidance Centre, Computer and Word-processing rooms, Video/Drama rooms, as well as general classrooms and a free-standing library.
 - The school also has a boarding facility on the school site with accommodation for 141 students. The main block was built in 1964 comprising of four dormitories, eight self-contained units and a domestic wing with five rooms as well as the kitchen/dining room, student lounges and recreation rooms. Grove House has 27 single self-contained rooms for senior students. The staff accommodation has self-catering facilities, a kitchen and dining room as well as laundry.
 - Sports and physical education are catered for by three indoor facilities, a small gymnasium, a large gymnasium built in 1983 and a third gymnasium and fitness centre completed in 2010. In addition, the school enjoys cricket practice wickets and a 6-lane 25 metre swimming pool. Sports fields for rugby, soccer, hockey and cricket with a sports pavilion built in 1966 complete the outdoor facilities of the school.
 - 2015 saw the completion of the swimming pool complex upgrade. This has now become a community facility. A 6 classroom block was also completed. This classroom block replaced 6 prefabs which were demolished. This block is called G Block and accommodates the Commerce Department.
 - 2016 saw the completion of the Student Services Centre. This building houses the Pastoral Care staff, Guidance Counsellors, Health Centre, School Shop and the Careers and Gateway programmes.
 - 2017 saw the completion of G Block with 2 extra classrooms.
 - 2018 saw significant landscaping occur at the Canteen quad and the upgrade of the Hostel Dorm 1.

- 2019 saw the opening of the HBHS Schick Civil Hockey Centre, the upgrade of the Hostel Senior Units 1-5.
- 2020 saw a significant upgrade to the school pool, the school staffroom, the school front entrance (Stage 1), the G Block toilets and LED lighting installed in the Gymnasium.
- 2021 saw a facelift to the front entrance of the school where a wheelchair ramp was added and the Graham Robinson Memorial doors were installed along with extensive landscaping. There was also the addition of a physics classroom and a chemistry storage room. New shade sails were erected over the courtyard near the canteen. There was also a new warm-up area and outdoor basketball court as well as a new bike stand area.
- 2022 saw the construction of the HBHS Sports Dome. The Dome is an all-weather, multi-sport warm up and practice turf for cricket, hockey, basketball, and futsal teams.
- 2023 saw the completion of the Sports Dome and the T block toilet refurbishment. Construction of the Marae commenced.
- In 2024, we farewelled Headmaster Mrs. Susan Hassall upon her retirement and welcomed Mr. Jarred Williams as the new Headmaster. Additionally, we celebrated the completion of the Marae (Whare Ako). 2024 also saw the completion of reroofs throughout the school as well as the toilet upgrades and the current development of an additional food tech class.
- In 2025, the fitness centre was relocated to Gym 3, and new classroom spaces (H1/H2) were established in the former fitness centre. This work was undertaken in preparation for the demolition of the existing H1/H2 buildings. New fencing was also installed around the perimeter of the school, along with two electronic gates.

Other Resources

The most valuable resource available to Hamilton Boys' High School lies in the abilities and commitment of our staff to all aspects of our programme, including extra-curricular activities. This is not quantified in the financial statements.

In addition, we acknowledge the invaluable support and assistance provided by our parents, caregivers, the Parents' Association, Kirikiriroa Marae and other members of the community in all aspects of the School's activities.

The school has identified its major stakeholders within our community. They are:

- All teachers, staff, students, parents and caregivers of current students.

In addition, our community comprises a number of special groups including:

- The Māori Community, the Pacific Island Community, other ethnic communities in our region, other schools in the city/region, The Ministry of Education, Universities, Polytechnics and other tertiary institutions, Employers and other organisations, The City and former students

Tikanga Māori and Te Reo

The School has a strong commitment to the Treaty of Waitangi. The Whanau Support Group helps to provide support and guidance to Māori Boys and their families as well as to boys of Pacific Island descent. The school has a close association with the Tainui Tribe and local iwi and hapu and works with them to ensure a cultural understanding and commitment to the cultural needs of our Community.

Report on how the school has given effect to Te Tiriti o Waitangi at Hamilton Boys' High School

In 2025 the school has given effect to Te Tiriti in the following ways. (N.B. this list is not exhaustive.)

Policy

1. We have adhered to the school's Te Tiriti o Waitangi Policy
2. We have adhered to the school's Kura Kaupapa Transition Plan.

Professional Development

1. Every Wednesday we have had a weekly te reo Māori PD slot at morning briefings.
2. We had full-staff professional development workshops on the cultural narrative of the whare ako and culturally appropriate use of the space.
3. We retained the services of Mr Toti West as our cultural advisor.

Curriculum

1. Aotearoa Studies continues to be a compulsory Year 9 option, teaching the history of our region, aspects of tikanga Māori, and basic te reo.
2. We have continued to develop NCEA acceleration pathways for ākonga Māori coming from kura kaupapa.

School Culture/Other

1. School haka competition.
2. Singing of school waiata in Māori.
3. Support and schoolwide celebration of kapa haka (Te Maurea Whiritoi), waka ama, and kī-o-rahi.
4. Annual whānau BBQ in Term 1 and whānau evening in Term 4 for Y8 students starting at HBHS.
5. Annual Māori and Pasifika Awards as part of the school's dedicated awards ceremonies.
6. Normalisation of te reo at assemblies, prizegivings, staff meetings, day-to-day life of the school. A karakia has formally replaced the school's English-language prayer at all assemblies.
7. We began hui on the formation of a whānau support group to work with school leadership and our key Māori staff.
8. The Māori staff support group, Ngā Pou Ruruku, continued to meet, with a focus on the whānau Tutor Group programme and improving Māori attendance.
9. The school continued to build new links with external agencies, particularly in the careers, tertiary, and transitions space.
10. As in 2023, in 2024 we held special course advice interviews for Māori students requiring additional support to choose appropriate pathways.
11. We produced a full report to the Board of Trustees on the factors that affect Māori achievement at HBHS (prior achievement, pathways, parental attendance at parent-teacher interviews).
12. We were part of the Ministry of Education pilot of community liaison roles and had four staff with extra time allowances and remuneration.
13. Formal mihi whakatau, student led.

Hamilton Boys' 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.

Steven John Ross

Full Name of Presiding Member



Signature of Presiding Member

15 May 2026

Date

Jarred Tapsell Williams

Full Name of Headmaster



Signature of Headmaster

15 May 2026

Date

Hamilton Boys' High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	22,395,007	21,202,829	21,787,674
Locally Raised Funds	3	5,047,219	3,470,480	5,108,621
Interest		136,327	35,000	157,449
Gain on Sale of Property, Plant and Equipment		1,433	3,000	20,391
Hostel	4	2,396,266	2,402,317	2,261,411
Total Revenue		29,976,252	27,113,626	29,335,546
Expense				
Locally Raised Funds	3	3,407,684	2,020,702	3,767,773
Hostel	4	2,349,722	2,342,015	2,351,450
Learning Resources	5	18,571,301	17,796,180	17,702,983
Administration	6	919,572	838,750	1,031,467
Interest		24,517	15,000	27,553
Property	7	3,616,715	3,931,079	3,753,410
Other Expense	8	5,000	-	6,594
Loss on Disposal of Property, Plant and Equipment		11,239	1,000	19,290
Total Expense		28,905,750	26,944,726	28,660,520
Net Surplus / (Deficit) for the year		1,070,502	168,900	675,026
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,070,502	168,900	675,026

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

Hamilton Boys' High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		23,198,084	23,198,084	22,396,170
Total comprehensive revenue and expense for the year		1,070,502	168,900	675,026
Contribution - Furniture and Equipment Grant		-	-	126,888
Contributions from the Ministry of Education		-	-	-
Distributions to the Ministry of Education		-	-	-
Equity at 31 December		24,268,586	23,366,984	23,198,084
Accumulated comprehensive revenue and expense		22,928,742	22,073,984	21,905,084
Reserves	26	1,339,844	1,293,000	1,293,000
Equity at 31 December		24,268,586	23,366,984	23,198,084

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.

Hamilton Boys' High School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	9	2,343,832	800,000	1,352,217
Accounts Receivable	10	1,415,244	1,100,000	1,378,792
GST Receivable		120,719	-	169,571
Prepayments		261,822	100,000	318,846
Inventories	11	188,345	180,000	215,896
Investments	12	1,938,389	1,150,000	1,712,575
Funds Receivable for Capital Works Projects	20	7,507	-	87,439
		<u>6,275,858</u>	<u>3,330,000</u>	<u>5,235,336</u>
Current Liabilities				
Accounts Payable	14	1,947,262	1,300,000	2,255,939
Borrowings	15	115,000	50,000	69,300
Revenue Received in Advance	16	1,495,537	650,000	1,254,451
Provision for Cyclical Maintenance	17	72,892	100,000	129,119
Finance Lease Liability	18	120,637	100,000	121,203
Funds held in Trust	19	1,019,276	309,500	790,850
Funds held for Capital Works Projects	20	-	100,000	8,163
		<u>4,770,604</u>	<u>2,609,500</u>	<u>4,629,025</u>
Working Capital Surplus/(Deficit)		1,505,254	720,500	606,311
Non-current Assets				
Property, Plant and Equipment	13	23,502,912	23,321,484	23,378,218
		<u>23,502,912</u>	<u>23,321,484</u>	<u>23,378,218</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	349,491	410,000	321,020
Finance Lease Liability	18	188,589	115,000	252,425
Funds held in Trust	19	201,500	150,000	213,000
		<u>739,580</u>	<u>675,000</u>	<u>786,445</u>
Net Assets		<u>24,268,586</u>	<u>23,366,984</u>	<u>23,198,084</u>
Equity		<u>24,268,586</u>	<u>23,366,984</u>	<u>23,198,084</u>

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

Hamilton Boys' High School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		6,220,998	5,761,526	6,055,750
Locally Raised Funds		4,104,811	2,470,480	4,233,296
Hostel		2,400,956	2,402,317	2,216,721
International Students		1,219,333	1,150,000	1,081,553
Goods and Services Tax (net)		48,852	-	127,792
Payments to Employees		(3,186,974)	(3,296,452)	(3,417,500)
Payments to Suppliers		(8,778,846)	(6,152,205)	(8,680,175)
Interest Paid		(24,517)	(15,000)	(27,553)
Interest Received		144,387	35,000	184,945
Net cash from/(to) Operating Activities		2,149,000	2,355,666	1,774,829
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(9,806)	2,000	1,100
Purchase of Property Plant & Equipment (and Intangibles)		(1,191,758)	(2,270,558)	(2,205,650)
Purchase of Investments		(225,814)	50,000	212,005
Net cash from/(to) Investing Activities		(1,427,378)	(2,218,558)	(1,992,545)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	126,888
Contributions from Ministry of Education		-	-	(70,769)
Finance Lease Payments		(64,402)	55,000	-
Repayment of Borrowings		45,700	-	29,500
Funds Administered on Behalf of Other Parties		288,695	(192,108)	435,422
Net cash from/(to) Financing Activities		269,993	(137,108)	521,041
Net increase/(decrease) in cash and cash equivalents		991,615	-	303,325
Cash and cash equivalents at the beginning of the year	9	1,352,217	800,000	1,048,892
Cash and cash equivalents at the end of the year	9	2,343,832	800,000	1,352,217

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.

Hamilton Boys' High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

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 13.

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 18. Future operating lease commitments are disclosed in note 25.

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:

Buildings	100 years Straight line
Information and Communication Technology	3.5 years Straight line
Sports Equipment	3 years Straight line
Motor Vehicles	3 years Straight line
Leased Assets held under a Finance Lease	5 years Straight line
Furniture	20% Diminishing value
Plant & Equipment	20% Diminishing value
Library and Textbooks	20% Diminishing value
Artwork	0%

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 and hostel 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	6,181,116	5,680,457	6,055,959
Teachers' Salaries Grants	14,188,803	13,215,000	13,420,290
Use of Land and Buildings Grants	1,929,197	2,226,303	2,226,303
Other Government Grants	95,891	81,069	85,122
	<u>22,395,007</u>	<u>21,202,829</u>	<u>21,787,674</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	371,837	490,000	342,966
Fees for Extra Curricular Activities	1,183,675	491,740	1,362,820
Trading	539,585	554,000	608,425
Fundraising and Community Grants	1,516,943	617,040	1,528,598
Other Revenue	373,839	317,700	367,340
International Student Fees	1,061,340	1,000,000	898,472
	<u>5,047,219</u>	<u>3,470,480</u>	<u>5,108,621</u>
Expense			
Extra Curricular Activities Costs	1,541,313	783,992	1,680,012
Trading	557,688	534,000	607,716
Fundraising and Community Grant Costs	793,815	69,910	860,125
Other Locally Raised Funds Expenditure	63,118	74,500	66,455
International Student - Employee Benefits - Salaries	126,418	263,000	244,460
International Student - Other Expenses	325,332	295,300	309,005
	<u>3,407,684</u>	<u>2,020,702</u>	<u>3,767,773</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>1,639,535</u>	<u>1,449,778</u>	<u>1,340,848</u>

During the year ended December 2025, 29 students, 3 staff, 1 manager and 1 physio travelled to Japan at a cost of \$181,875, to participate in the Sanix Rugby Tournament.

During the year, 24 students and 2 staff travelled to Germany at a cost of \$145,564, for the purpose of education language development and a cultural experience.

During the year, 21 students, 2 staff and 2 parents travelled to the UK and Paris at a cost of \$226,976, for a commerce and business educational experience.

During the year, 24 students, 2 staff and 2 parents travelled to Samoa at a cost of \$69,760, for a cultural experience. All tours were funded through locally raised funds.

4. Hostel Revenue and Expense

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Hostel Fees	2,219,874	2,200,087	2,090,228
Other Revenue	149,196	187,230	158,052
Student Contributions	27,196	15,000	13,131
	<u>2,396,266</u>	<u>2,402,317</u>	<u>2,261,411</u>
Expense			
Employee Benefits - Salaries	580,601	536,665	550,797
Depreciation	94,505	100,000	96,482
Other Hostel Expenses	1,674,616	1,705,350	1,704,171
	<u>2,349,722</u>	<u>2,342,015</u>	<u>2,351,450</u>
<i>Surplus/ (Deficit) for the year Hostel</i>	<u>46,544</u>	<u>60,302</u>	<u>(90,039)</u>

5. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	1,027,974	1,047,731	896,955
Information and Communication Technology	294,536	342,598	219,692
Employee Benefits - Salaries	16,076,978	15,171,392	15,438,390
Staff Development	48,510	55,793	72,746
Depreciation	972,559	1,000,000	947,825
Other Learning Resources	150,744	178,666	127,375
	<u>18,571,301</u>	<u>17,796,180</u>	<u>17,702,983</u>

6. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	14,015	14,000	13,674
Board Fees and Expenses	47,150	36,000	55,674
Legal Fees	4,791	10,000	11,130
Other Administration Expenses	68,338	147,250	120,722
Employee Benefits - Salaries	519,178	449,000	577,228
Insurance	198,953	175,000	234,250
Service Providers, Contractors and Consultancy	67,147	7,500	18,789
	<u>919,572</u>	<u>838,750</u>	<u>1,031,467</u>

7. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	704,354	702,981	676,055
Cyclical Maintenance	101,364	90,000	95,920
Heat, Light and Water	297,666	260,000	260,019
Rates	56,143	50,000	46,682
Repairs and Maintenance	323,561	394,400	259,937
Use of Land and Buildings	1,929,197	2,226,303	2,226,303
Employee Benefits - Salaries	74,529	91,395	72,588
Other Property Expenses	129,901	116,000	115,906
	<u>3,616,715</u>	<u>3,931,079</u>	<u>3,753,410</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.

8. Other Expense

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Amortisation	5,000	-	6,594
	<u>5,000</u>	<u>-</u>	<u>6,594</u>

9. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	482,679	800,000	1,352,217
Short-term Bank Deposits	1,861,153	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>2,343,832</u>	<u>800,000</u>	<u>1,352,217</u>

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

Of the \$2,343,832 Cash and Cash Equivalents \$1,678,876 is subject to restrictions for the following reasons:

- \$15,000 is held by the school on behalf of the Ministry of Education. The funds have been provided for Talanoa Ajo Learning support programme and is required to be spent on this programme. This is included in Revenue in Advance in note 16.
- \$1,025,798 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 16.
- \$88,446 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of a one-off property maintenance top up grant and is required to be spent on school maintenance by April 2026.
- \$549,632 of international student homestay fees relating to the 2026 school year have been collected by the school acting as an agent. This is included in Funds held in Trust in note 19.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 16.

10. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	39,978	60,000	85,507
Interest Receivable	30,497	40,000	38,557
Teacher Salaries Grant Receivable	1,344,769	1,000,000	1,254,728
	<u>1,415,244</u>	<u>1,100,000</u>	<u>1,378,792</u>
Receivables from Exchange Transactions	70,475	100,000	124,064
Receivables from Non-Exchange Transactions	1,344,769	1,000,000	1,254,728
	<u>1,415,244</u>	<u>1,100,000</u>	<u>1,378,792</u>

11. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
School Uniforms	188,345	180,000	215,896
	<u>188,345</u>	<u>180,000</u>	<u>215,896</u>

12. Investments

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,938,389	1,150,000	1,712,575
Total Investments	<u>1,938,389</u>	<u>1,150,000</u>	<u>1,712,575</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
School						
Plant and Equipment	799,509	150,258	(11,059)	-	(139,706)	799,002
Buildings	16,444,092	525,402	-	-	(183,129)	16,786,365
Information and Communicatio	505,039	188,789	-	-	(256,352)	437,476
Intangible Assets	12,083	-	-	-	(5,000)	7,083
Motor Vehicles	94,986	-	-	-	(72,874)	22,112
Furniture	214,232	44,469	(180)	-	(49,227)	209,294
Sports Equipment	382,804	57,284	-	-	(94,906)	345,182
Library & Textbooks	150,885	80,218	(37,451)	-	(43,099)	150,553
Laptops	90,056	65,617	-	-	(60,929)	94,744
Artworks	101,796	-	-	-	-	101,796
Photocopiers	259,243	-	-	-	(72,347)	186,896
Hostel						
Plant and Equipment	179,463	18,774	-	-	(37,339)	160,898
Buildings	3,965,609	24,437	-	-	(51,403)	3,938,643
Information and Communicatio	11,206	4,633	-	-	(5,753)	10,086
Art Works	35,349	-	-	-	-	35,349
Motor Vehicles	-	-	-	-	-	-
Work in Progress	131,866	85,567	-	-	-	217,433
	23,378,218	1,245,448	(48,690)	-	(1,072,064)	23,502,912

The net carrying value of furniture and equipment held under a finance lease is \$281,640 (2024: \$349,298)

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
	\$	\$	\$	\$	\$	\$
School						
Plant and Equipment	2,948,426	(2,149,424)	799,002	2,949,364	(2,149,855)	799,509
Buildings	18,681,558	(1,895,193)	16,786,365	18,156,156	(1,712,064)	16,444,092
Information and Communicatio	4,327,457	(3,889,981)	437,476	4,341,400	(3,836,361)	505,039
Intangible Assets	186,903	(179,820)	7,083	191,019	(178,936)	12,083
Motor Vehicles	331,395	(309,283)	22,112	331,395	(236,409)	94,986
Furniture	1,019,112	(809,818)	209,294	984,568	(770,336)	214,232
Sports Equipment	1,508,600	(1,163,418)	345,182	1,451,315	(1,068,511)	382,804
Library & Textbooks	897,797	(747,244)	150,553	1,040,911	(890,026)	150,885
Laptops	201,086	(106,342)	94,744	191,823	(101,767)	90,056
Artworks	101,796	-	101,796	101,796	-	101,796
Photocopiers	361,735	(174,839)	186,896	361,735	(102,492)	259,243
Hostel						
Plant and Equipment	949,858	(788,960)	160,898	931,084	(751,621)	179,463
Buildings	5,149,833	(1,211,190)	3,938,643	5,125,396	(1,159,787)	3,965,609
Information and Communicatio	128,411	(118,325)	10,086	123,778	(112,572)	11,206
Art Works	35,349	-	35,349	35,349	-	35,349
Motor Vehicles	49,556	(49,556)	-	49,556	(49,556)	-
Work in Progress	217,433	-	217,433	131,866	-	131,866
	37,096,305	(13,593,393)	23,502,912	36,498,511	(13,120,293)	23,378,218

14. Accounts Payable

	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
Creditors	318,565	300,000	662,655
Accruals	10,223	-	10,769
Banking Staffing Overuse	37,588	-	56,009
Employee Entitlements - Salaries	1,508,136	1,000,000	1,483,140
Employee Entitlements - Leave Accrual	72,750	-	43,366
	<u>1,947,262</u>	<u>1,300,000</u>	<u>2,255,939</u>
Payables for Exchange Transactions	1,947,262	1,300,000	2,255,939
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>1,947,262</u>	<u>1,300,000</u>	<u>2,255,939</u>

The carrying value of payables approximates their fair value.

15. Borrowings

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Painting Contract due within one year	115,000	50,000	69,300
	<u>115,000</u>	<u>50,000</u>	<u>69,300</u>

In 2021, the Board signed an agreement with J L Connolly Ltd (the contractor) for an agreed programme of work covering a ten year period. The programme provides for an exterior repaint of the Ministry owned buildings from 2021 to 2027, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	1,025,798	500,000	867,805
Hostel Fees in Advance	123,500	150,000	118,810
Other revenue in Advance	346,239	-	267,836
	<u>1,495,537</u>	<u>650,000</u>	<u>1,254,451</u>

17. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	450,139	450,139	553,549
Increase to the Provision During the Year	101,364	90,000	95,920
Use of the Provision During the Year	(129,120)	(30,139)	(199,330)
Provision at the End of the Year	<u>422,383</u>	<u>510,000</u>	<u>450,139</u>
Cyclical Maintenance - Current	72,892	100,000	129,119
Cyclical Maintenance - Non current	349,491	410,000	321,020
	<u>422,383</u>	<u>510,000</u>	<u>450,139</u>

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

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

18. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	130,832	105,000	135,763
Later than One Year	195,129	120,000	269,161
Future Finance Charges	(16,735)	(10,000)	(31,296)
	<u>309,226</u>	<u>215,000</u>	<u>373,628</u>
Represented by			
Finance lease liability - Current	120,637	100,000	121,203
Finance lease liability - Non current	188,589	115,000	252,425
	<u>309,226</u>	<u>215,000</u>	<u>373,628</u>

19. Funds held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,019,276	309,500	790,850
Funds Held in Trust on Behalf of Third Parties - Non-current	201,500	150,000	213,000
	<u>1,220,776</u>	<u>459,500</u>	<u>1,003,850</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.

	2025 \$	2024 \$
Funds held in Trust on Behalf of Third Parties - Current		
H D Tait Scholarship	3,079	3,329
Daniel Rimmer Scholarship	40,000	45,000
Rhys Thomas - Top Year 13 Physics Award	1,000	1,500
Don Riley Trust	2,300	2,300
Sports Fundraising	84,303	53,309
STAR Funds	67,630	23,637
Samoa Tour	-	6,957
International Students Homestay Fees	549,632	466,399
HBHS Social Club Funds	6,783	7,440
1st XV Rugby Tour Japan	10,915	27,023
Super 8 Services	3,353	3,353
Headmaster's Fund for Students in need	59,028	58,778
Headmasters Fund - Hostel Students in Need	8,696	8,696
Students in Need - Rugby Hardship	9,300	9,549
German Tour	2,114	33,450
Hockey Europe Tour	76,915	-
South Africa Wilderness Tour	54,376	-
Music Overseas Tour Group	637	-
U16 Rugby Tour - South Island	2,240	2,240
Kapa Haka Tours	8,783	1,857
String Orchestra Australia	1,650	-
South African Waterpolo Tour	13,257	-
U15 Rugby Tour	4,483	4,483
Commerce Overseas Trip - UK & Paris	-	22,749
Cricket Tour - South Africa	8,802	8,802
	<u>1,019,276</u>	<u>790,850</u>
Funds held in Trust on Behalf of Third Parties - Non Current		
Hostel Boarding Deposits	<u>201,500</u>	<u>213,000</u>
	<u>201,500</u>	<u>213,000</u>

20. 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
	\$	\$	\$	\$	\$
Wharenui	(75,696)	75,696	-	-	-
Plumbing & Drainage	(4,236)	-	-	4,236	-
Food Tech Room	8,163	73,273	(81,436)	-	-
D Block Re-modelling	(7,507)	-	-	-	(7,507)
Totals	(79,276)	148,969	(81,436)	4,236	(7,507)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(7,507)

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This has resulted in a board owned asset that is recognised in note 13.

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Upgrade of Mechanical & Electrical services	(7,408)	7,408	-	-	-
Wharenui	(75,696)	-	(1,510,557)	1,510,557	(75,696)
T5 Toilet Upgrade	3,773	5,449	(9,222)	-	-
Plumbing & Drainage	47,698	4,253	(56,187)	-	(4,236)
AC;B;K;D;T3;T5;S Roofing	(41,091)	516,925	(492,151)	16,317	-
Food Tech Room	(60,548)	450,000	(381,289)	-	8,163
D Block Re-modelling	(7,507)	-	-	-	(7,507)
Totals	(140,779)	984,035	(2,449,406)	1,526,874	(79,276)

Represented by:

Funds Held on Behalf of the Ministry of Education	8,163
Funds Receivable from the Ministry of Education	(87,439)

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This has resulted in a board owned asset that is recognised in note 13.

21. 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.

22. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	3,890	3,540
<i>Leadership Team</i> Remuneration	2,227,590	2,373,774
Full-time equivalent members	17	17
Total key management personnel remuneration	<u>2,231,480</u>	<u>2,377,314</u>

There are 13 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (4 members) and Works & Hostel (4 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments		150-160
Benefits and Other Emoluments	-	0-5
Termination Benefits	-	-

Principal 2

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	280-290	200-210
Benefits and Other Emoluments	6-10	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100-110k	50	44
110-120k	26	12
120-130k	14	10
130-140k	3	2
140-150k	0	1
150-160k	1	0
	<u>94</u>	<u>69</u>

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

23. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	\$10,670	\$14,637
Number of People	1	1

24. 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.

25. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$142,202)

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 20.

(b) Operating Commitments

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

(a) 2 year contract with Turftech for the maintenance of grounds and gardens

	2025 Actual	2024 Actual
No later than One Year	\$ 290,935	\$ 282,187
Later than One Year and No Later than Five Years	-	282,187
	<u>290,935</u>	<u>564,374</u>

The total lease payments incurred during the period were \$281,834 (2024: \$271,892).

26. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The school does not actively manage capital and attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years of ensuing years.

As part of the School's equity the following amounts are held in reserve for the betterment of the school and its students. These funds have been received in the way of donation, bequest, or grant and have been requested to be held for purpose within the school, but carry no restriction on their use by the school.

	2025 Actual	2024 Actual
	\$	\$
Ingram Scholarship	7,500	7,500
Malcolm Smeaton Legacy	50,000	50,000
Michael Gudex Scholarship	10,000	10,000
Margaret Beattie Scholarship	19,218	19,218
Building Reserve Hostel	828,203	781,659
Dick Taylor Memorial Fund	200	200
Trust - Watene Waenga	687	687
Peter Collier Scholarship	50,215	50,215
School Building Reserve	373,821	373,821
	<u>1,339,844</u>	<u>1,293,300</u>

27. 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	2,343,832	800,000	1,352,217
Receivables	1,415,244	1,100,000	1,378,792
Investments - Term Deposits	1,938,389	1,150,000	1,712,575
Total financial assets measured at amortised cost	<u>5,697,465</u>	<u>3,050,000</u>	<u>4,443,584</u>

Financial liabilities measured at amortised cost

Payables	1,947,262	1,300,000	2,255,939
Borrowings - Loans	115,000	50,000	69,300
Finance Leases	309,226	215,000	373,628
Total financial liabilities measured at amortised cost	<u>2,371,488</u>	<u>1,565,000</u>	<u>2,698,867</u>

28. 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 HAMILTON BOYS' HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Hamilton Boys' High School (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on pages 15 to 35, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 15 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport



funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Analysis of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of giving effect to Te Tiriti o Waitangi, 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.

A handwritten signature in black ink, appearing to read 'JvL', written in a cursive style.

Johann van Loggerenberg
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

Learning & Achievement Analysis of Variance 2025

For the year ended 31 December 2025

Review of Goals 2025

1. That 75 percent of students pass the new NCEA Level 1 Literacy corequisite by the end of Y11.
Achieved (91) Up 3.8% on 2024
2. That 75 percent of students pass the new NCEA Level 1 Numeracy corequisite by the end of Y11.
Achieved (94) Up 6.1% on 2024
3. To raise the NCEA Level 2 pass rate to 95 percent.
Not Achieved (86.6) Up 0.8% on 2024
4. To raise the NCEA Level 3 pass rate to 85 percent
Not Achieved (81.1) Up 3.3% on 2024
5. To raise the University Entrance pass rate to 65 percent of all Year 13 students.
Not Achieved (62) Up 4.7% on 2024
6. To lift our NCEA L2 Merit and Excellence endorsements to 30 percent and 25 percent respectively.
Not Achieved (22.1 Merit Up 0.6% on 2024, 17.3 Excellence – Up 0.5% on 2024)
7. To lift our NCEA L3 Merit and Excellence endorsements to 30 and 20 percent respectively.
Achieved for Merit (35.1) Up 10.1% on 2024
Merit, Not Achieved for Excellence (13.3) – Down 0.9% on 2024
8. To achieve 90 New Zealand Scholarship passes.
Achieved (99) Up 52.31% on 2024
9. To close the L3 achievement gap between Māori/Pasifika and European/Asian students to within ten percentage points.
Not Achieved (Māori/Pasifika 67, NZ European/Asian 84)
10. To close the UE achievement gap between Māori and Pasifika and European/Asian students to within fifteen percentage points.
Not Achieved (Māori/Pasifika 37.35, NZ European/Asian 68)

Academic Goals 2025

(As outlined in the HBHS Strategic Plan 2025)

Goal 1: Maximising student achievement in NCEA L1 literacy and numeracy corequisites

Desired Outcomes

- 75 percent of students in our Advanced Learning Programme (ALP) and Enhanced Learning Programme (ELP) will pass the literacy and numeracy corequisites by the end of Y10.
- 75 percent of students in our Supported Learning Programme (SLP) will pass the literacy and numeracy corequisites by the end of Y11.
- 95 percent of students will have passed the literacy and numeracy corequisites by the end of Y12.

Goal 2: Ensuring that NCEA L1 prepares students for success at L2 and beyond

Desired Outcomes

- To provide L1 programmes of learning that are knowledge-rich and focussed on preparing students for success at L2 and beyond.
- That our wider school community has a good understanding of our chosen approach to NCEA L1 and how this will foster student success at L2 and beyond

Goal 3: Maximising student achievement in NCEA L2 and 3

- That 95 percent of HBHS students gain NCEA L2.
- That 85 percent of HBHS students gain NCEA L3.
- To close the L3 achievement gap between Māori/Pasifika and European/Asian students to within ten percentage points.
- To improve our NCEA L2 Merit and Excellence endorsements to 30 percent and 25 percent respectively.
- To improve our NCEA L3 Merit and Excellence endorsements to 30 and 20 percent respectively.

Goal 4: Maximising student achievement in University Entrance (UE)

Desired Outcomes

- To improve the UE pass rate to 65 percent in the 2025 academic year.
- To close the UE achievement gap between Māori and Pasifika and European/Asian to within fifteen percentage points.

Goal 5: Ensuring equitable opportunities to learn for neurodivergent students and those with additional learning needs

Desired Outcome

- To ensure that neurodivergent students and those with additional learning needs enjoy equitable opportunities to achieve personal excellence.

Goal 6: Maximising student achievement for gifted and talented students

Desired Outcomes

- That we develop a better understanding of the progress and academic pathways of gifted and talented students from Y8 entrance testing, PAT data and end-of-year examination results in Y9 and 10, Cambridge IGCSE examinations in Y11,

Excellence endorsements in NCEA L2 and 3, to success in the New Zealand Scholarship examinations.

- That we build a school-wide and school community understanding of the purpose and principles of the school's Advanced Learning Programme.
- That 80 percent of grades in Cambridge IGCSE examinations are awarded at A or A*.
- That we retain our position as one of the top ten schools in New Zealand Scholarship as we work towards becoming one of the top five schools by 2028.

Goal 7: Strengthening vocational pathways and careers education

Desired Outcomes

- That all students not pursuing an academic/UE pathway have a strong vocational pathway that prepares them for employment, an apprenticeship, or relevant tertiary study.
- That careers education is offered at every year-level at HBHS.
- That we develop a cross-school approach to identifying and supporting students at risk of leaving HBHS without a clear pathway to further study, an apprenticeship, or employment.

Goal 8: Developing an HBHS effective teaching model

Desired Outcome

- That (by the end of 2025) we take the most relevant findings from the science of learning and what we know works best for boys as the basis for an HBHS effective teaching model.

Goal 9: Tracking the pathways of specific cohorts of students from Y9–13

Desired Outcome

- That we develop an achievement tracking model that captures the pathways of specific cohorts of students from Y9 onwards. This includes students who start Y9 in the Advanced Learning Programme, the Enhanced Learning Programme, and the Supported Learning Programme. This model will have an explicit focus on tracking the pathways and achievement of Māori, Pasifika, and students with additional learning needs.

Goal 10: Teacher recruitment and retention

Desired Outcome

- That we recruit and retain the best teachers in New Zealand

Strategic Dimension Two: Pastoral Care, Student Wellbeing, Student and Community Engagement

Goal 1: Improving Regular Attendance

- Using our 2023 attendance data as a baseline, we have set the targets below to improve the percentage of students regularly attending school. The Ministry of Education defines “regular attendance” as attendance of 90 percent or above. Note that the figures below represent the percentage of students attending school at least 90 percent of the time (i.e. nine out of every ten school days)

2023 Percentage		2024 Percentage		2025 Percentage	
School:	54	School:	60	School:	70
Māori:	40	Māori:	55	Māori:	65
Pasifika:	37	Pasifika:	55	Pasifika:	65
Year 9:	63	Year 9:	65	Year 9:	75
Year 10:	53	Year 10:	60	Year 10:	70
Year 11:	55	Year 11:	60	Year 11:	70
Year 12:	51	Year 12:	60	Year 12:	70
Year 13:	47	Year 13:	55	Year 13:	65

Goal 2: Student and Staff Wellbeing

Desired Outcomes

- That all students at HBHS feel a sense of belonging, inclusion, connection, and care as represented by the sash on the school crest.
- That all students understand the different kinds of wellbeing support the school can offer, particularly those with additional social and emotional needs.
- That HBHS maintains its welcoming and inclusive staff culture and that staff understand how the school can support them in times of need.

Goal 3: Student Engagement, Leadership, and Service

Desired Outcomes

- That the school provides a comprehensive programme of co-curricular, leadership, and service opportunities so that all students feel connected to the school outside of the classroom.
- That the school develops robust data gathering mechanisms to better understand rates of participation in co-curricular, leadership, and service opportunities in order to formulate strategic responses to non-participation, particularly among students who have traditionally faced barriers to participation (e.g. financial, social, emotional).
- That the school maintains high levels of staff involvement and expertise in co-curricular, leadership, and service activities.
- That all students and whānau understand the high standards of conduct expected of students when they are representing the school outside the classroom.
- That all students (and their parents and whānau) involved in co-curricular, service, and leadership activities understand the absolute importance of attendance at school and diligence in the classroom, including catching up on work missed.
- That the school provides a high standard of co-curricular facilities to support student engagement.

Goal 4: High Standards of Behaviour and Presentation

Desired Outcomes

- That all students, parents, and whānau clearly understand the school's high standards with regard to student behaviour and presentation and the consequences for infringements.
- That all teachers are fair and consistent in upholding these standards and issuing consequences for infringements.
- That we develop effective data systems to better understand and analyse trends in student behaviour so that we can make informed strategic decisions on how to best uphold and maintain the school's high standards.

Goal 5: Community Engagement

Desired Outcome

- That parents, whānau, and all members of our wider school community feel informed, welcome, and closely connected to the school through a wide range of communication channels and events.

Evaluation of the School's Students' Progress and Achievement

2025 Comparative Academic Results

HBHS vs. Hamilton/Waikato schools – percentages

School	L1 Lit.	L1 Num.	L2	L3	UE	No. Scholarships.
HBHS	91	94	86.6	81.1	62	99
Cambridge	88	89	80	81	54	13
HGHS	92	81	79	79	56	19
Hillcrest	80	78	77	67	54	29
Rototuna Senior	90	86	84	75	60	3
Sacred Heart	98	89	92	89	71	1
St. John's	95	98	96	92	54	4
St. Paul's	96	98	98	97	85	55
St. Peter's	92	95	72	67	58	5
Waikato Diocesan	100	99	96	100	99	26

HBHS vs. Super 8 schools

School	L1 Lit.	L1 Num.	L2	L3	UE	No. Schols.
HBHS	91	94	86.6	81.1	62	99
Napier	90	86	86	80	62	8
Palmerston North	89	92	74	74	54	29
Tauranga	83	85	81	78	55	16
New Plymouth	91	91	85	90	65	25
Gisborne	84	80	82	62	38	0
Hastings	67	69	70	76	37	1
Rotorua	85	82	84	90	39	3

HBHS vs. 13 other comparable NZ boys' schools

School	L1 Lit.	L1 Num.	L2	L3	UE	No. Schols.
HBHS	91	94	86.6	81.1	62	99
King's High (Dunedin)	96	97	84	74	53	46
Christchurch BH	96	96	84	78	65	11
Otago BH	90	89	89	83	67	15
Sacred Heart Auckland	92	93	91	93	85	46
Liston Col. West Auckland	94	95	93	98	91	18
St. Paul's Ponsonby	100	72	90	95	86	3
Southland BH	87	89	88	70	51	1
Timaru BH	79	83	86	74	55	1
Rongotai College Wellington	81	83	86	82	41	1
St. Pat's Silverstream	95	92	86	62	49	5
St. Pat's Kilbirnie	98	93	92	77	66	10
Nelson College	81	83	79	71	52	1
Marlborough Boys'	86	91	70	62	36	2

Overview of Student Achievement at HBHS

HBHS (2023–25)

	HBHS 2023 (NZ Schol. Passes = numbers)	HBHS 2024 (NZ Schol. passes = numbers)	HBHS 2025 (NZ Schol. passes = numbers)	2025 EQI Band
NZ Scholarship passes	89	65	99	
University Entrance	61	57.3	62.2	60.1
NCEA Level 3	80.6	77.8	81.1	78.1
Level 3 with Merit	20.1	25.2	35.1	27.1
Level 3 with Excellence	15.4	14.2	13.3	14.2
NCEA Level 2	86.6	85.8	86.6	80.5
Level 2 with Merit	23.5	22.7	22.1	27.9
Level 2 with Excellence	11.7	16.8	17.3	14.6

University Entrance Results and Analysis

Table and graph comparing UE pass rates with EQI band (Year/number HBHS students gained UE/number of HBHS students)

University Entrance pass rates vs EQI band (by ethnicity)

(% gained UE - number students gained UE - number students in HBHS cohort)

Ethnicity	2023		2024		2025	
	HBHS	EQI	HBHS	EQI	HBHS	EQI
Māori	50.7 (35/69)	39.8	36 (27/ 75)	44.5	39.2 (31/79)	45.6
NZ European	64.3 (133/206)	57.5	58.1 (118/ 203)	61.2	61.3 (133/217)	62.8
Pasifika	25.0 (8/32)	30.4	11.8 (2/17)	34.1	35.5 (11/31)	34.7
Asian	78.9 (60/76)	59.5	75.6 (59/ 78)	61.2	74.7 (68/91)	66.7
MELAA	31.3 (5/16)	51.7	41.2 (7/17)	54.4	66.7 (8/12)	59

Level 3 Results and Analysis

Level 3 overall pass rates and endorsement pass rates against our EQI band

	2022 (330)	2023 (315)	2024 (316)	2025 (344)
Level 3 HBHS	79.5 (263)	80.6 (253)	77.8 (246)	81.1 (279)
L3 EQI band	73.7	73.0	71.1	78.1
Excellence endorsements HBHS	12.2 (33)	15.4 (39)	14.2 (35)	13.3
Merit endorsements HBHS	29.7 (78)	20.5 (52)	25.2 (62)	35.1
Excellence endorsements EQI	13.9	12.6	14.2	14.2
Merit endorsements EQI	26.2	26	25.8	27.1

Level 3 pass rates and endorsement rates by ethnicity

Number of students given in brackets.

NZ Māori	2023 (69)		2024 (75)		2025 (79)	
	HBHS	EQI	HBHS	EQI	HBHS	EQI
Level Three pass rate	73.9 (51)	64.2	65.3 (49)	61.9	75.9 (60)	73.6
Excellence Endorsement	7.8 (4)	7.9	22.4 (11)	9.2	1.8	8.9
Merit Endorsement	9.8 (5)	18.4	12.2 (6)	18.2	17.5	21.1

NZ European	2023 (190)		2024 (204)		2025 (217)	
	HBHS	EQI	HBHS	EQI	HBHS	EQI
Level Three pass rate	88.4 (168)	75	81.8 (166)	74.5	82.9 (180)	81.1
Excellence Endorsement	16.1 (27)	13.2	11.4 (19)	14.4	7.3	13.7
Merit Endorsement	18.5 (31)	26.8	24.7 (41)	27.3	36.5	27.3

Pasifika Peoples	2023 (32)		2024 (17)		2025 (31)	
	HBHS	EQI	HBHS	EQI	HBHS	EQI
Level Three pass rate	68.8 (22)	59.9	64.7 (11)	66.2	58.1 (18)	65.7
Excellence Endorsement	0	3.4	18.2 (2)	6.0	5.6	4.7
Merit Endorsement	4.5 (1)	11.6	9.1 (1)	15.4	16.7	16.4

Asian	2023 (76)		2024 (78)		2025 (91)	
	HBHS	EQI	HBHS	EQI	HBHS	EQI
Level Three pass rate	84.2 (64)	74.6	82.2 (64)	70.5	85.3 (78)	77.2
Excellence Endorsement	26.6 (17)	16.1	21.9 (14)	19.8	23.1	18.3
Merit Endorsement	32.8 (21)	30.7	34.4 (22)	30.6	37.2	31.7

Level 2 Results and Analysis

Overall Level 2 pass rates, endorsement rates compared against our EQI band

	2022 (398)	2023 (403)	2024 (431)	2025 (461)
Level 2 HBHS	89.4 (356)	86.6 (349)	85.8 (370)	86.6 (399)
Level 2 EQI band	81.3	78.8	75.1	80.5
Excellence endorsements HBHS	18.5 (66)	12.6 (44)	16.8 (62)	17.3
Merit endorsements HBHS	23.6 (84)	22.6 (79)	22.7 (84)	22.1
Excellence endorsements EQI band	15.5	13.4	15.6	14.6
Merit endorsements EQI band	25.6	24.3	24.8	27.9

Level 2 pass rates and endorsement rates by ethnicity

Student numbers given in brackets.

NZ Māori	2023 (95)		2024 (106)		2025 (97)	
	HBHS	EQI	HBHS	EQI	HBHS	EQI
Level Two pass rate	78.9 (75)	73	81.1 (86)	68.4	80.4 (78)	75
Excellence Endorsement	12.0	9.1	4.7 (4)	9.0	8	8.2
Merit Endorsement	12.0	18.1	16.3 (14)	16.4	13.3	21.7

NZ European	2023 (272)		2024 (284)		2025 (299)	
	HBHS	EQI	HBHS	EQI	HBHS	EQI
Level Two pass rate	89 (242)	82.7	89.1 (253)	80.0	90.6 (271)	84.7
Excellence Endorsement	9.9	13.6	11.1 (28)	16.0	12.2	13.9
Merit Endorsement	21.5	24.7	22.1 (56)	26.1	21	27.8

Pasifika Peoples	2023 (21)		2024 (37)		2025 (42)	
	HBHS	EQI	HBHS	EQI	HBHS	EQI
Level Two pass rate	61.9 (13)	65.7	75.7 (28)	67.6	81 (34)	69
Excellence Endorsement	7.7	4.1	0	5.8	9.1	7.2
Merit Endorsement	0.0	16.3	17.9 (5)	18.5	12.1	19.5

Asian	2023 (92)		2024 (99)		2025 (127)	
	HBHS	EQI	HBHS	EQI	HBHS	EQI
Level Two pass rate	90.2 (83)	73.7	87.9 (87)	70.7	82.7 (105)	77
Excellence Endorsement	21.7	19.4	33.3 (29)	23.8	35.6	19.7
Merit Endorsement	34.9	29.2	27.6 (24)	29.6	28.8	32.6

NCEA L1 Literacy and Numeracy Corequisites

	Numeracy and Literacy		2023			2024			2025		
	Ethnicity	Qualification	No.	HBHS %	EQI	No.	HBHS %	EQI		HBHS %	EQI
Year 11	All	Level 1 Literacy	440	93.4	89.1	410	87.2	77.8	464	90.8	85.3
Year 11	All	Level 1 Numeracy	435	92.2	88.1	413	87.9	75.9	478	93.5	84.4
Year 13	All	UE Literacy	239	75.9	77.5	246	75.9	70.7	256	74.4	79.3
Year 13	All	UE Literacy Reading	259	82.2	83.6	283	89.6	77.8	288	83.7	85.7
Year 13	All	UE Literacy Writing	247	78.4	80.6	242	76.6	73.8	269	78.2	81.7
Year 13	All	UE Numeracy	313	99.4	96.8	310	98.1	92.6	337	98.0	96.5

Ethnicity

Level 1 Numeracy			2023			2024			2025		
	Ethnicity	Qualification	No.	HBHS %	EQI	No.	HBHS %	EQI	No.	HBHS %	EQI
Year 11	Māori	Level 1 Numeracy	118	89.4	78.8	79	76.0	64.6	111	91.0	77.4
Year 11	European	Level 1 Numeracy	302	93.8	89.8	283	92.5	80.6	328	95.3	88.9
Year 11	Pacific Peoples	Level 1 Numeracy	41	89.1	79.4	32	74.4	66.8	28	80.0	73.2
Year 11	Asian	Level 1 Numeracy	88	91.7	90.5	108	87.1	79.1	123	95.3	80.6
Year 11	MELA	Level 1 Numeracy	12	85.7	86.0	5	71.4	75.0	13	81.3	74.3

Level 1 Literacy			2023			2024			2025		
	Ethnicity ¹⁰¹	Qualification	No.	HBHS %	EQI	No.	HBHS %	EQI	No.	HBHS %	EQI
Year 11	Māori	Level 1 Literacy	116	87.9	83.3	84	80.8	70.4	109	89.3	81.4
Year 11	European	Level 1 Literacy	300	93.2	90.6	282	92.2	82.3	320	93.0	90.1
Year 11	Pacific Peoples	Level 1 Literacy	42	91.3	84.3	32	74.4	71.7	28	80.0	77.4
Year 11	Asian	Level 1 Literacy	91	94.8	89.0	101	81.5	76.6	116	89.9	78.1
Year 11	MELA	Level 1 Literacy	13	92.9	87.4	6	85.7	76.2	14	87.5	78.2

	UE Literacy		2023			2024			2025	
	Ethnicity	Qualification	No.	HBHS %	EQI	No.	HBHS %	EQI	HBHS %	EQI
Year 13	Māori	UE Literacy	47	83.4	66.7	49	65.3	58.7	58	70
Year 13	Māori	UE Literacy Reading	51	73.9	74.9	68	90.7	68.5	73.4	80.3
Year 13	Māori	UE Literacy Writing	49	71	71.8	49	65.3	63.8	64.6	74.8
Year 13	European	UE Literacy	159	89.1	80.8	158	77.8	74.6	74.7	82.1
Year 13	European	UE Literacy Reading	175	87.9	86.5	185	91.1	81.0	85.3	88.1
Year 13	European	UE Literacy Writing	164	82.4	83.7	159	78.3	77.3	77.9	84.5
Year 13	Pacific Peoples	UE Literacy	56	81.2	56.9	10	58.8	58.3	54.8	62.8
Year 13	Pacific Peoples	UE Literacy Reading	58	84.1	67.9	14	82.4	70.6	64.5	74.8
Year 13	Pacific Peoples	UE Literacy Writing	14	84.1	62.4	10	58.8	63.5	61.3	66.6
Year 13	Asian	UE Literacy	64	84.2	79.6	65	83.3	74.0	86.8	81.0
Year 13	Asian	UE Literacy Reading	66	86.8	84.5	72	92.3	79.2	93.4	85.5
Year 13	Asian	UE Literacy Writing	67	88.2	81.9	66	84.6	76.2	87.9	82.6
Year 13	MELA	UE Literacy	9	56.3	72.2	13	76.5	72.1	75	80.4
Year 13	MELA	UE Literacy Reading	9	56.3	77.3	15	88.2	79.0	83.3	85.8
Year 13	MELA	UE Literacy Writing	9	56.3	76.3	13	76.5	74.8	83.3	82.8

Cambridge IGCSE Examinations 2025

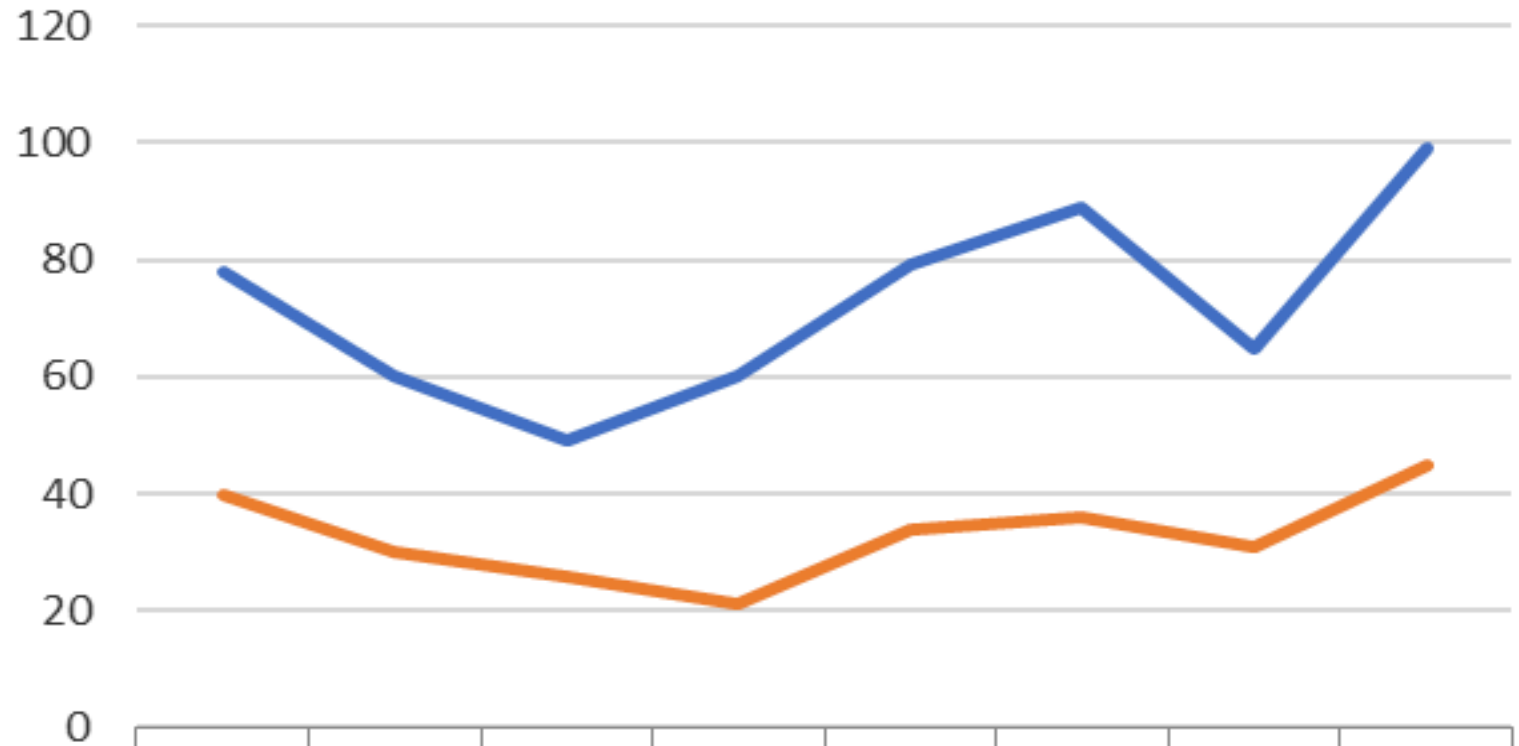
IGCSE November 2025

Syllabus	Syllabus name	A*	A	B	C	D	E	Number of Entries
452	ACCOUNTING	7	8	1	5	1	3	25
455	ECONOMICS	16	7	8	2	0	0	33
460	GEOGRAPHY	3	9	9	3	0	0	24
470	HISTORY	1	2	7	10	3	0	23
478	COMPUTER SCIENCE	24	12	3	0	0	0	39
500	FIRST LANGUAGE ENGLISH (ORAL ENDORSEMENT)	6	20	21	6	0	0	53
580	MATHEMATICS (WITHOUT COURSEWORK)	30	29	18	3	0	0	80
654	CO-ORDINATED SCIENCES (DOUBLE AWARD)	31	35	11	4	0	0	81

New Zealand Scholarship Results 2025

99 Scholarship passes were gained in 2025. These passes were spread over 45 students and 16 subjects.

Number of Scholarship Passes



	2018	2019	2020	2021	2022	2023	2024	2025
 # of Scholarships	78	60	49	60	79	89	65	99
 # of students	40	30	26	21	34	36	31	45

Statement of Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$60,423 (excluding GST). The funding was spent on extra equipment for sports codes. The number of students participating in organised sport remains the same at 70% (2024:70%) of the school roll.

Statement of Compliance with Employment Policy

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>We have a fully operational range of personnel policies, which are regularly reviewed and revised by the Board of Trustees. The content and intent of these policies are discussed at SMT level so there is a clear schoolwide understanding of them and that they are communicated effectively to all staff. These policies are available to all staff via the staff intranet and attention is drawn to the policies on a regular basis. Among others, these policies include:</p> <ul style="list-style-type: none"> • Appointments Policy • EEO (Equal Employment Opportunity) Policy • Performance Management • Professional Development • Staff Conduct • Concerns and Complaints Policy • Raising Concerns and Complaints • Bullying and Harassment <p>We have a Health and Safety Committee that meets once per term. Staff can access a near-miss register and a Health and Safety Response to Injury Register via the intranet. Information from these registers is shared with the Health Centre and reported to the Board to ensure awareness.</p> <p>At pressure points throughout the year, staff are relieved from scheduled meetings, and the services of our counsellors are promoted. Social events for staff are arranged termly to promote staff wellbeing.</p> <p>We maintain an open-door policy and encourage staff to discuss any concerns with the Associate Headmaster at any time.</p>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Detailed in our EEO Policy.
How do you practise impartial selection of suitably qualified persons for appointment?	Detailed in our Appointment Policy.

<p>How are you recognising,</p> <ul style="list-style-type: none"> • The aims and aspirations of Māori , • The employment requirements of Māori , and • Greater involvement of Māori in the Education service? 	<p>Our Māori student roll is well over 20 percent of the school roll as a whole. In this respect, we seek every opportunity to employ teachers who identify as Māori while adhering to the process outlined in our Appointments Policy.</p> <p>We likewise have a well-established support group called Ngā Pou Ruruku for teachers who identify as Māori. This group meets once a term to discuss issues pertinent to Māori teachers. In the past, this group has addressed the use of honorifics (e.g. teachers being referred to as Whaea and Matua) and provided feedback to the school's senior leadership on tikanga protocols for schoolwide use. A Deputy Headmaster is a permanent member of this group and is the liaison between the group and the Headmaster.</p>
How have you enhanced the abilities of individual employees?	<p>In 2025, HBHS staff engaged in the following professional development opportunities:</p> <ul style="list-style-type: none"> • 54 staff (both teachers and admin staff) had external PD funded via the PD Committee. • Teachers were given an opportunity to undertake postgraduate study at the University of Waikato. • Five teachers visited other schools and institutions as recipients of the inaugural Graham Robinson Memorial Scholarship. • All teachers are part of Professional Learning Group.

	<ul style="list-style-type: none"> • Two teacher-only days with keynote speakers and specific programme meetings (e.g. ALP, SLP, ILP). • All teachers offered Te Reo Māori PD via Wero Wenerei sessions. • All teachers received periodic subject-specific PD on Monday afternoon and Thursday morning meetings
How are you recognising the employment requirements of women?	Approximately 50 percent of our teaching staff are women. For a single-sex boys' school in New Zealand this is very high. One of our Senior Leadership Team is a woman, our Business Manager is a woman, and our Director of Administration (responsible for approx. 60 support staff) is a woman. Women are statistically over-represented in middle leadership at the school. Other than the above, our full suite of personnel policies recognise the employment requirements of women.
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • The overwhelming majority of our buildings are accessible to persons with disabilities. Otherwise, we recognise our responsibilities via the EEO policy and the Appointment Policy. • AIMS: • 1. To support the development and implementation of an equal employment opportunities programme. We are committed to the goal of freedom from discrimination and we recognise the need for an active approach to the achievement of equal opportunities in Employment. • 2. To ensure that all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without regard to irrelevant factors. • POLICY STATEMENT • 1. An employee database of the school workforce identifies the employment patterns of men and women, Māori, Pasifika and other ethnic groups, and persons with disabilities. • 2. All personnel policies and practices will incorporate EEO principles. Personnel policies and practices include the areas of recruitment and selection, promotion and career development, staff training and development and conditions of service.

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
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?		No