TAURANGA GIRLS' COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	122
Principal:	Tara Kanji
School Address:	930 Cameron Road, Gate Pa, Tauranga 3112
School Postal Address:	930 Cameron Road, Gate Pa, Tauranga 3112
School Phone:	075788114
School Email:	info@tgc.school.nz
Accountant / Service Provider:	Business Manager

Members of the Board:

Name	Position	How Position Gained	Expired/ Expires
Mariana Tapsell	Presiding Member	Elected	May-28
Tara Kanji	Principal ex Officio	Appointed	
Karen Aspey	Parent Representative	Elected	May-28
Dave Guruge	Parent Representative	Elected	Nov-26
Tristan Hewett	Parent Representative	Elected	May-28
James Patea	Parent Representative	Elected	Nov-26
Anne Young	Parent Representative	Elected	Nov-26
Pritika Nand	Parent Representative	Elected	May-28
Carolyn Nemeth	Staff Representative	Elected	Sept-25
Melanie Webb	Staff Representative	Elected	Sept-26
Azia Mustasama	Student Representative	Elected	Sept-25
Brooke Barnett	Student Representative	Co-opted	Sept-25
Pearl Vahey Bourne	Student Representative	Elected	Sept-26
Jemma Miri	Student Representative	Co-opted	Sept-26

TAURANGA GIRLS' COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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Tauranga Girls' College

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Mariana Tapsell	Tara Kanji
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
18/08/26	18/08/26
Date	Date

Tauranga Girls' College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget $	2024 Actual $
Revenue				
Government Grants	2	18,565,845	15,596,545	17,716,481
Locally Raised Funds	3	1,743,719	1,177,000	1,705,284
Interest		83,578	100,000	195,243
Gain on Sale of Property, Plant and Equipment		(4,682)	-	(2,799)
Other Revenue		664	-	678
Total Revenue		20,389,124	16,873,545	19,614,887
Expense				
Locally Raised Funds	3	1,195,909	1,042,007	1,094,176
Learning Resources	4	14,056,853	11,329,092	13,783,075
Administration	5	1,299,004	1,373,171	1,253,591
Interest		8,785	-	4,565
Property	6	4,058,790	3,125,939	3,721,142
Other Expense	7	10,908	-	8,637
Total Expense		20,630,249	16,870,209	19,865,185
Net Surplus / (Deficit) for the year		(241,125)	3,336	(250,298)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(241,125)	3,336	(250,298)

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

Tauranga Girls' College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		3,686,734	(3,336)	3,731,528
Total comprehensive revenue and expense for the year		(241,125)	3,336	(250,298)
Contribution - Furniture and Equipment Grant		-	-	157,241
Contributions from the Ministry of Education		-	-	48,263
Distributions to the Ministry of Education		-	-	-
Distributions from Other Reserves		-		
Equity at 31 December		3,445,609	-	3,686,734
Accumulated comprehensive revenue and expense		3,216,143	-	2,780,877
Reserves		229,466	-	905,857
Equity at 31 December		3,445,609	-	3,686,734

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.

Tauranga Girls' College

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual $	2025 Budget $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	8	700,911	-	1,686,234
Accounts Receivable	9	1,537,397	-	1,216,366
Prepayments		70,323	-	74,199
Investments		1,670,680	-	1,619,562
Funds Receivable for Capital Works Projects	17	87,991	-	133,981
		4,067,302	-	4,730,342
Current Liabilities				
GST Payable		111,082	-	52,375
Accounts Payable	12	1,487,304	-	1,425,080
Revenue Received in Advance	13	888,670	-	913,481
Provision for Cyclical Maintenance	14	131,021	-	107,078
Finance Lease Liability	15	36,299	-	16,597
Funds held in Trust	16	700,316	-	619,034
Funds held for Capital Works Projects	17	144,483	-	6,962
		3,499,175	-	3,140,607
Working Capital Surplus/(Deficit)		568,127	-	1,589,734
Non-current Assets				
Property, Plant and Equipment	11	3,224,898	-	2,420,668
		3,224,898	-	2,420,668
Non-current Liabilities				
Provision for Cyclical Maintenance	14	277,022	-	286,789
Finance Lease Liability	15	70,394	-	36,879
		347,416	-	323,668
Net Assets		3,445,609	-	3,686,734
Equity		3,445,609	-	3,686,734

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

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Tauranga Girls' College

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		4,672,462	3,216,595	5,513,599
Locally Raised Funds		643,463	529,500	792,485
International Students		919,255	647,500	860,755
Goods and Services Tax (net)		58,670	-	(51,237)
Payments to Employees		(3,096,967)	(174,804)	(3,138,237)
Payments to Suppliers		(3,194,523)	(3,997,387)	(3,321,662)
Interest Paid		(8,785)	-	(4,565)
Interest Received		86,390	100,000	187,754
Net cash from/(to) Operating Activities		79,965	321,404	838,892
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(2,799)
Purchase of Property Plant & Equipment (and Intangibles)		(1,237,149)	(328,681)	(486,135)
Purchase of Investments		(51,118)	-	-
Proceeds from Sale of Investments		-	-	172,614
Net cash from/(to) Investing Activities		(1,288,267)	(328,681)	(316,320)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	157,241
Contributions from Ministry of Education		-	-	(113,900)
Distributions to Ministry of Education		-	(210,426)	-
Finance Lease Payments		(41,810)	-	(40,570)
Funds Administered on Behalf of Other Parties		264,789	-	139,010
Net cash from/(to) Financing Activities		222,979	(210,426)	141,781
Net increase/(decrease) in cash and cash equivalents		(985,323)	(217,703)	664,353
Cash and cash equivalents at the beginning of the year	8	1,686,234	1,686,234	1,021,881
Cash and cash equivalents at the end of the year	8	700,911	1,468,531	1,686,234

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.

Tauranga Girls' College
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

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

j) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

m) Revenue Received in Advance
Revenue received in advance relates to fees received from international 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.

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

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

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

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

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

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

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

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

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

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

r) 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.

s) 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.

t) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	4,692,983	3,099,931	4,761,900
Teachers' Salaries Grants	10,266,436	10,400,000	9,779,264
Use of Land and Buildings Grants	2,618,458	1,800,000	2,366,412
Attendances Services	894,060	176,614	693,187
Other Government Grants	93,908	120,000	115,718
	18,565,845	15,596,545	17,716,481

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	19,252	4,500	20,655
Fees for Extra Curricular Activities	537,688	500,000	664,081
Trading	82,953	10,000	21,678
Fundraising and Community Grants	19,650	-	103,001
Other Revenue	267,617	15,000	150,613
International Student Fees	816,559	647,500	745,255
	1,743,719	1,177,000	1,705,284
Expense			
Extra Curricular Activities Costs	688,131	600,000	636,826
Trading	35,511	-	-
Fundraising and Community Grant Costs	16,581	-	57,951
International Student - Employee Benefits - Salaries	215,214	-	189,667
International Student - Other Expenses	240,472	442,007	209,732
	1,195,909	1,042,007	1,094,176
Surplus/ (Deficit) for the year Locally Raised Funds	547,810	134,993	611,108

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	581,551	830,348	603,389
Attendances Services	551,229	169,337	693,187
Information and Communication Technology	233,476	358,926	295,928
Employee Benefits - Salaries	12,049,370	9,494,804	11,666,722
Staff Development	103,929	120,411	106,639
Depreciation	523,262	328,681	395,365
Other Learning Resources	14,036	26,585	21,845
	14,056,853	11,329,092	13,783,075

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	6,188	-	11,973
Board Fees and Expenses	41,900	25,994	32,226
Operating Leases	1,305	-	540
Legal Fees	10,749	-	3,149
Other Administration Expenses	305,246	532,177	247,673
Employee Benefits - Salaries	828,175	800,000	827,571
Insurance	43,755	15,000	44,913
Service Providers, Contractors and Consultancy	61,686	-	85,546
	1,299,004	1,373,171	1,253,591

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Consultancy and Contract Services	376,267	370,000	340,216
Cyclical Maintenance	111,608	-	99,056
Heat, Light and Water	327,255	270,000	233,658
Rates	51,095	-	47,373
Repairs and Maintenance	168,213	325,939	222,434
Use of Land and Buildings	2,644,908	1,800,000	2,439,048
Employee Benefits - Salaries	275,613	280,000	270,044
Other Property Expenses	103,831	80,000	69,314
	4,058,790	3,125,939	3,721,142

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

7. Other Expense

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Transport	10,908	-	8,637
	10,908	-	8,637

8. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Bank Accounts	700,911	-	1,686,234
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	700,911	-	1,686,234

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

Of the $700,911 Cash and Cash Equivalents and $1,670,680 Cash in Short-term Bank Deposits, $1,733,468 is subject to restrictions for the following reasons:

• $144,483 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.

• $741,178 of international student fees relating to the 2026 and 2027 school year have been collected by the school. This is included in Revenue in Advance in note 13.

• $147,492 of Revenue Received in Advance is held by the School, as disclosed in note 13.

• $700,315 is held by the school on behalf of Third Parties. This is comprised of $131,294 for the Overseas Student Trust Fund, $511,617 for Homestay $53,813 for 2026 Singapore trip, $949 for 2026 Polyfest trip, $109 for TGC Alumini, as disclosed in note 16.

9. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	433,825	-	146,290
Receivables from the Ministry of Education	54,392	-	70,643
Interest Receivable	16,779	-	19,591
Teacher Salaries Grant Receivable	1,032,401	-	979,842
	1,537,397	-	1,216,366
Receivables from Exchange Transactions	450,604	-	165,881
Receivables from Non-Exchange Transactions	1,086,793	-	1,050,485
	1,537,397	-	1,216,366

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	$	$	$
Short-term Bank Deposits	1,670,680	-	1,619,562
Total Investments	1,670,680	-	1,619,562

11. Property, Plant and Equipment

	Opening Balance	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	$	$	$	$	$	$
Buildings	1,015,406	391,811	-	-	(52,330)	**1,354,887**
Furniture and Equipment	713,721	565,574	-	-	(113,834)	**1,165,461**
Information and Communication	462,638	129,680	(235)	-	(176,435)	**415,649**
Motor Vehicles	129,597	-	-	-	(40,108)	**89,489**
Textbooks	14,942	8,523	-	-	(7,093)	**16,372**
Leased Assets	52,024	95,027	-	-	(40,043)	**107,008**
Library Resources	32,339	141,558	(4,447)	-	(93,419)	**76,031**
	2,420,667	1,332,174	(4,682)	-	(523,262)	**3,224,897**

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	$	$	$	$	$	$
Buildings	2,116,830	(761,943)	**1,354,887**	1,725,020	(709,613)	**1,015,407**
Furniture and Equipment	2,185,573	(1,020,112)	**1,165,461**	1,619,999	(906,278)	**713,721**
Information and Communication	1,872,219	(1,456,570)	**415,649**	1,749,573	(1,286,935)	**462,638**
Motor Vehicles	288,320	(198,831)	**89,489**	288,320	(158,723)	**129,597**
Textbooks	255,383	(239,011)	**16,372**	246,860	(231,918)	**14,942**
Leased Assets	454,665	(347,657)	**107,008**	359,638	(307,614)	**52,024**
Library Resources	284,668	(208,636)	**76,032**	150,776	(118,437)	**32,339**
	7,457,658	(4,232,760)	**3,224,898**	6,140,186	(3,719,518)	**2,420,668**

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	357,200	-	352,504
Employee Entitlements - Salaries	1,112,309	-	1,036,138
Employee Entitlements - Leave Accrual	17,795	-	36,438
	1,487,304	-	1,425,080
Payables for Exchange Transactions	1,487,304	-	1,425,080
	1,487,304	-	1,425,080

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	83,473	-	214,153
International Student Fees in Advance	741,178	-	638,482
Other revenue in Advance	64,019	-	60,846
	888,670	-	913,481

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	393,867	-	488,803
Increase/(decrease) to the Provision During the Year	111,608	-	99,056
Use of the Provision During the Year	(97,432)	-	(193,992)
Provision at the End of the Year	408,043	-	393,867
Cyclical Maintenance - Current	131,021	-	107,078
Cyclical Maintenance - Non current	277,022	-	286,789
	408,043	-	393,867

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

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	36,299	-	28,015
Later than One Year	70,394	-	25,461
	106,693	-	53,476
Represented by			
Finance lease liability - Current	36,299	-	16,597
Finance lease liability - Non current	70,394	-	36,879
	106,693	-	53,476

16. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	700,316	-	619,034
	700,316	-	619,034

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2025	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
5YA Drainage & Water	(99,005)	119,100	(32,418)	-	(12,323)
A Block Roof	-	225,521	(87,038)	-	138,483
5YA Block O Pool Changing Rooms	(16,936)	28,532	(11,596)	-	-
G Block Ceiling	962	-	(962)	-	-
J Block Furniture	-	-	-	-	-
LSPM	(15,639)	119,960	(118,352)	-	(14,031)
Various Roof Projects	(2,400)	-	(59,237)	-	(61,637)
Pool Liner	6,000	-	-	-	6,000
					-
Totals	(127,018)	493,113	(309,603)	-	56,492

Represented by:

Funds Held on Behalf of the Ministry of Education	144,483
Funds Receivable from the Ministry of Education	(87,991)

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
5YA Project Insulation	690	-	(690)	-	-
5YA Project Block C Bathroom	(31,394)	26,467	(1,697)	6,624	-
5YA Carpentry	(71,025)	59,741	(2,726)	14,010	-
5YA Block C Modification	(152,331)	135,577	(5,648)	22,401	-
5YA Drainage & Water	223,451	88,256	(410,712)	-	(99,005)
5YA Block E Water	11,478	182	(11,660)	-	-
5YA Block O Pool Changing Rooms	(10,743)	210,164	(216,357)	-	(16,936)
G Block Ceiling	641	-	-	321	962
K Block	(12,035)	-	-	12,035	-
LSPM	-	-	(15,639)	-	(15,639)
Various Roof Projects	-	-	(2,400)	-	(2,400)
Pool Liner	-	11,000	(5,000)	-	6,000
Totals	(41,268)	531,387	(672,529)	55,391	(127,018)

Represented by:

Funds Held on Behalf of the Ministry of Education	6,962
Funds Receivable from the Ministry of Education	(133,981)

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	10,610	7,770
Leadership Team		
Remuneration	1,075,989	1,169,938
Full-time equivalent members	7	8
Total key management personnel remuneration	1,086,599	1,177,708

There are nine members of the Board excluding the Principal. The Board has held ten full meetings of the Board in the year. The Board also has Finance (three members) committees that meet ten times a year. 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.

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	240-260	240-250
Benefits and Other Emoluments	5-10	5-6
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
100-110	34	25
110-120	18	17
120-130	10	6
130-140	6	4
140-150	2	1
	70	53

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

20. 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	1-5	-
Number of People	1	-

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $nil (2024:$87,141)

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

(b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

	2025 Actual $	2024 Actual $
No later than One Year	1,320	540
Later than One Year and No Later than Five Years	1,100	405
	2,420	945

The total lease payments incurred during the period were $1,320 (2024: $540).

23. 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 $	2024 Actual $
Cash and Cash Equivalents	700,911	-	1,686,233
Receivables	1,537,397	-	1,216,366
Investments - Term Deposits	1,670,680	-	1,619,562
Total financial assets measured at amortised cost	3,908,988	-	4,522,161
Financial liabilities measured at amortised cost			
Payables	1,487,304	-	1,425,080
Finance Leases	106,693	-	53,476
Total financial liabilities measured at amortised cost	1,593,997	-	1,478,556

24. Events After Balance Date

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

25. Breach of Law

Due to accounting and audit delays, the Board of Trustees did not comply with section 137 of the Education and Training Act in that it did not submit its audited annual financial statements to the Ministry by 31 May 2026.

The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of Tauranga Girls' College financial statements for the year ended 31 December 2025

Opinion

The Auditor-General is the auditor of Tauranga Girls' College (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on pages 2 to 17, 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.

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 18 August 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 2025 NCEA results across the school, Giving effect to Te Tiriti O Waitangi, 2025 Annual plan with NELPS, Evaluation of the School's Students' Progress and Achievement, Equal employment opportunities report 2025, and KiwiSport funding 2025.

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.

Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

2025 Annual Plan with NELPS

Tauranga Girls' College

[ERO Te Ara Huarau Profile Report](#) [NELPS (National Education & Learning Priorities](#)

Vision	**Tauranga Girls' College Strategic Plan 2023 - 2025** ***Empowering learners to make a positive impact***		
Intent	**Learner centred**	**Commitment to Te Tiriti o Waitangi**	**Enhancing hauora and inclusion**
Description	*Learning experiences that enable success.*	*Te Ao Māori is woven into our kura.*	*Feeling well, included and safe.*
Strategic objectives	1. *Building learning focused relationships with every learner (including staff) which address their individual needs and support their growth and success.* *NELP priority 2 & 3* 2. *All learners (including staff) are supported to be active, engaged learners through deliberate acts of learning.* *NELP priority 2 & 7* 3. *Every learner (including staff) engages in and can articulate their learning journey using the effective learning capabilities framework.* *NELP priority 4*	1. *Embedding Mātauranga Māori across the curriculum, including the deliberate use of the localised curriculum in learning.* *NELP priority 2 & 5* 2. *Strengthening connections and partnerships with iwi and whānau.* *NELP priority 5* 3. *Te Ao Māori informs systems, processes, and policies across all levels of the school, including taking a holistic, mana enhancing approach.* *NELP priority 3 & 5*	1. *Learners are known, valued, and have their differences recognised and celebrated.* *NELP priority 2* 2. *Strengthening a positive, growth-focused staff culture within which staff are supported to maintain their own hauora and that of others.* *NELP priority 6* 3. *An inclusive school culture which promotes wellbeing for all learners through strongly embedded school values and a restorative, mana enhancing approach.* *NELP priority 1*

Plan for when each strategic objective will be started by the school (Reflects priorities established by the school)			
Year	**Learner Centred** **(learning experiences that enable success)**	**Commitment to Te Tiriti o Waitangi** **(Te Ao Māori is woven into our kura)**	**Enhancing hauora and inclusion** **(Feeling well, included and safe)**
2023	• 1.1 Building learning focused relationships with every learner (including staff) which address their individual needs and support their growth and success. • 1.2 All learners (including staff) are supported to be active, engaged learners through deliberate acts of learning.	• 2.1 Embedding Mātauranga Māori across the curriculum, including the deliberate use of the localised curriculum in learning. • 2.2 Strengthening connections and partnerships with iwi and whānau.	• 3.2 Strengthening a positive, growth-focused staff culture within which staff are supported to maintain their own wellbeing and that of others.
2024	• **1.1 Building learning focused relationships with every learner (including staff) which address their individual needs and support their growth and success.** • **1.2 All learners (including staff) are supported to be active, engaged learners through deliberate acts of learning.**	• **2.1 Embedding Mātauranga Māori across the curriculum, including the deliberate use of the localised curriculum in learning.** • **2.2 Strengthening connections and partnerships with iwi and whānau.**	• **3.1 Learners are known, valued, and have their differences recognised and celebrated.** • **3.2 Strengthening a positive, growth-focused staff culture within which staff are supported to maintain their own wellbeing and that of others.**
2025	• 1.3 Every learner (including staff) engages in and can articulate their learning journey using the effective learning capabilities framework.	• 2.3 Te Ao Māori informs systems, processes, and policies across all levels of the school, including taking a holistic, mana enhancing approach.	• 3.3 An inclusive school culture which promotes wellbeing for all learners through strongly embedded school values and a restorative, mana enhancing approach.

Tauranga Girls' College
A PLACE OF DISCOVERY

Learner centred - Strategic Objective One

Strategic Objective: 2025 - 1.3 Every learner (including staff) **engages in** and can articulate their learning journey using the effective learning capabilities framework. 2024 - 1.1 - Building learning focused relationships with every learner (including staff) so that individual needs, growth and success are supported. 2023 - Building learning focused relationships with every learner (including staff) so that individual needs, growth and success are supported.					
Annual Goal: **2025 - To improve overall attendance through targeting intermittent absence** 2024 - Learners are active in building learner focused relationships 2023 - Learners (including staff) are actively engaged in building learning focused relationships.			**Annual Target:** **2025 - Students with intermittent absences are identified and their absence reduced**		
Baseline Data/ evidence: - **Ineffective processes for attendance** - **School-wide organisational barriers (varied timetable/bell times)** - **Rooming across a wide school campus within and across subjects** - **Student having poor relationships with teacher and/or other students** - **MoE Attendance Report Attendance Matters Term 3, 2024** **Role/ expectations of whānau teacher**					
Key Improvement Strategies:					
Action	**Starting date**	**Deadline**	**Person responsible**	**Success indicator**	**Result**

Tauranga Girls' College
A PLACE OF DISCOVERY

Establish clear processes for identifying, intervening in and monitoring intermittent attendance. Provide administrative support to reduce intermittent absences through timely contact with students and whanau.	T1 Review wk8 T1	T1 ongoing	Deans, DP attendance	A clear process is utilised with roles and actions and is used consistently. Appointment of attendance administrator who engages with students and whanau	End of Term 4 2024 - Emma appointed into admin role
SLT/Deans korero with whanau teachers to support , system/process and expectations of WTs to support the reduction of intermittent attendance.	T1	ongoing	Deans and DP liaison	Whānau teachers use the process to connect with ākonga then whānau to collaborate to remove barriers to attendance of targeted students	
Reduce school organisational barriers to attendance. - rooming and relational challenges - restorative practice framework is established to support relational barriers	T1 Review wk 5/10	ongoing	SLT Timetable and organisation lead	Rooming person tracks junior subject classroom same room, prioritising Yr 9 and compares that termly RP platform established and implemented (TM 2)	2025 consistent times, with three whānau time each week Move to horizontal whānau classes
Monitoring: Termly monitoring and updates at staff meeting Termly reports to the board against this objective					
Resourcing: Admin budgets, allocate PL and or staff hui time to allow effective and timely communications with staff to address intermittent absences.					

Tauranga Girls' College
A PLACE OF DISCOVERY

Learner centred - Strategic Objective One

Strategic Objective: 2025 - 1.3 Every learner (including staff) **engages in** and can articulate their learning journey using the effective learning capabilities framework. 2024 - 1.2 - All learners (including staff) have been supported to be active, engaged learners through deliberate acts of learning. 2023 - All learners (including staff) are supported to be active, engaged learners through deliberate acts of learning.					
Annual Goal: **2025: The Professional Growth Cycle supports the foci of improved respect in the classroom and high academic expectations** 2024 - Deliberate acts of teaching support learners to be reflective and engaging in learning opportunities with high expectations of themselves. 2023 - All learners are supported to be engaged, self managed learners with high expectations of themselves.			**Annual Target:** **2025 - By the end of 2025, staff know, use and target systems and processes to support the reduction of intermittent absence & target the improvement of respectful behaviour in classrooms whilst maintaining high academic expectations** 2024 - By mid 2024 learners are familiar with and beginning to use a common language of learning and make reference to our learning model in Te Ara Ako conversations; whānau time and in subject classes.		
Baseline Data: • **Linda Bendikson, SLT and Middle leaders data** • **Kamar data - attendance**					
Key Improvement Strategies:					
Action	**Starting date**	**Deadline**	**Person responsible**	**Success indicator**	**Result**
The Professional Growth Cycle has alignment to the improved respect in the classroom	T1 and review T3		DP (RJS) and WST facilitators		

Academic expectations to achieve Lit/Num, known and communicated to staff, students and whānau. The target is >85% at Level 1 and 100%, by Yr 13	Term 1		Deans/DP/PN/ PTT Whanau hui and Priority learner assemblies		
Academic goal of >85% pass rate in NCEA for all learners and all Levels of NCEA			LoI , Deans, DP with classroom teachers tracking and monitoring		
Monitoring: The PGC is shared and through LoI and DP hui checked for understanding and use Termly reports to the Board about progress against this objective					
Resourcing: PL allocation and time for whole staff to know and use the PGC					

Commitment to Te Tiriti o Waitangi - Strategic Objective Two

Strategic Objective: 2025 - 2.3 Te Ao Māori informs systems, processes, and policies across all levels of the school, including taking a holistic, mana enhancing approach. 2024 - 2.1 - Embedding Mātauranga Māori across the curriculum, including the deliberate use of the local curriculum in learning. 2023 - 2.1 - Embedding Mātauranga Māori across the curriculum, including the deliberate use of the local curriculum in learning. Change 2 - Equal status for Mātauranga Māori in NCEA

Annual Goal: **2025 - Te Ao Māori systems, processes and policies are evident across the school** 2024 - Te Ao Māori is woven into our teaching and learning.	**Annual Target:** **2025 - Pastoral System, processes and policies have a Te Ao Māori lens** 2024 - Matauranga Māori (knowledge) is delivered in our Year 9, Year 10 and Year 11 courses. 2023 - The use of Mātauranga Māori is evident in our year 9 and yr 10 curriculum.

Baseline Data: Current curriculum programmes, including the school's localised curriculum. At TGC these programmes includes: Mātauranga Māori review Year 9 Te Ao Māori course overview

Key Improvement Strategies:

Action	Starting date	Deadline	Person responsible	Success indicator	Result
Te Ao Māori lead to ensure any changes to the PC	Term 1	Ongoing	NHK		

system has a Te Ao lens when being reviewed.		as changes occur	CDE (pastoral)		
Māori Achievements are shared, known and celebrated.	Term 1 Assembly	Termly updates and whānau comms	NHK, Yr 9 and 10 Dean/RJS		
Academic expectations to achieve NCEA are known and communicated to staff, students and whānau. Students are tracked and monitored to achieve - foci on priority learners	Term 1	ongoing	NHK RJS TLB (PN) Deans		
Mātauranga Māori within our curriculum continues to be reviewed, developed and embedded across the kura.	Term 1	ongoing	NHK, CPR, MWO		
Monitoring: Termly reports to the Board about progress against this objective					
Resourcing:					

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Enhancing Hauora and Inclusion - Strategic Objective Three

Strategic Objective:
3.3 An inclusive school culture which promotes wellbeing for all learners through strongly embedded school values and a restorative, mana enhancing approach.

Annual Goal:	**Annual Target:**
2025 - A restorative approach is developed using a Te Ao Maori lens to support and strengthen our pastoral system **2024 -** The culture at TGC is one where students feel valued and are accepted for their difference.	**2025 - By the Term 2, a sustainable restorative pastoral system is in use and then reviewed in Term 3.** **2024** - By the end of the year TGC have provided a variety of opportunities for students to be known, valued and connected through events and celebrations.

Baseline Data:
2024 Pastoral Care review
2022 NZCER Student Data
Diversity data - google form responses
TPKA - Te Whare Tapa Whā

Key Improvement Strategies:

Action	Starting date	Deadline	Person responsible	Success indicator	Result / Evidence
Develop a restorative pastoral system in consultation with staff, students and kaiako Māori	Term 1		RJS		
A restorative system is in place for Term 2 and monitored and then reviewed in Term 3	Term 2	Term 3 review	RJS with staff and students	Staff and students	

Monitoring: Term 3 check and feedback from Deans and a cross section of students/staff BoT resourcing of Restorative Practice of 3-5 key staff
Resourcing: Pastoral Care Budget for RP training

Enhancing Hauora and Inclusion - Strategic Objective Three

Strategic Objective: 3.3 An inclusive school culture which promotes wellbeing for all learners through strongly embedded school values and a restorative, mana enhancing approach.	
Annual Goal: **Reduce disrespectful behaviour in the classroom (and thus improve respectful culture)**	**Annual Target:** **Reduce documented disrespectful behavior compared to the previous year, as recorded in KAMAR.**
Baseline Data: **LoL/Pastoral and SLT planning data with Linda** **Pastoral entries (KAMAR)** **PB4L data** **CAKS**	

Key Improvement Strategies:

Action	Starting date	Deadline	Person responsible	Success indicator	Result / Evidence
Collaboratively define respect with staff and students.	Term 1 staff hui	Ongoing	Principal to lead	Everyone has an agreed understanding of respect,	Walk through student voice demonstrates knowledge of understanding of respect

Systems and processes to address disrespectful behaviour are clear and accessible.	T1	T1	Pastoral Lead and student focus group	Staff voice tells us that systems and processes are clear and accessible.	
Check all colleagues are using agreed systems and processes to address disrespectful behaviour.	T2	Ongoing	DP Pastoral, LoL's, SCT, Deans, all teaching staff	DP/LoL hui korero Dean/DP hui korero	
Build staff capabilities to respond to disrespectful behaviour in their classrooms through professional learning	Term 1	Ongoing	DP's and sharing good practice by middle leaders	Kaiako seek support to address behaviour in their own classrooms All staff are supported and feel safe when addressing disrespectful classroom behaviour.	
Monitoring: Termly check ins to assess and evaluate respectful behavior is on the increase Termly report to the Board that kamar entries for disrespectful behaviour are declining.					
Resourcing: PB4L Team/Lead foci					

Tauranga Girls' College is part of the the Tauranga Peninsula Kahui Ako (Community of Learning) **The TPKA Strategic Plan has 2 key aspirations: The vision and aspirations are noted below;**
Vision: Working together to enable all learners to realise their potential
Progress Aspirations: **1. Curriculum** - *To improve student achievement and progress in Mathematics and in English* **2. Hauora/Wellbeing** - To embed a programme of learning support that meets the needs of all

2025 NCEA Results across the school

Tauranga Girls' College

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2025 Overview - as of Jan 2026

84.3% gained NCEA Level 1

91.7% gained NCEA Level 2

87.4% gained NCEA Level 3

66.2% gained University Entrance

91.3% Level 1 have L1 Literacy & Numeracy

96.1% Level 2 have L1 Literacy & Numeracy

98.5% Level 3 have L1 Literacy & Numeracy

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*** Enrollment Based Cumulative Overall Results*

Probing questions...

1. On Consistency and Design

"When we look at our 2025 successes, which **deliberate acts of teaching** were the actual catalysts for growth, and how do we move those from 'isolated wins' to a consistent, everyday reality for every student?"

2. On Purposeful Pedagogy

"Beyond just 'covering the content,' how are we using the **Science of Learning** and **Assessment for Learning** to ensure our teaching programmes provide every learner with a clear sense of purpose and a 'why' for their mahi?"

3. On High Expectations and Disparity

"Refusing to sugar-coat the disparity in our results: How must we amend our teaching programmes and **high expectations** to ensure that achievement is a predictable outcome for our priority learners rather than an accident of circumstance?"

NCEA 2025 - TGC Cumulative Overall Results

Academic Year	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	University Entrance
2023	86%	86.7%	72.7%	61.6%
2024	71.9%	88.2%	73.7%	55.7%
2025	84.3%	91.7%	87.4%	66.2%

*** Enrollment based*

Tauranga Girls' College
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2025 - National & Equity Band comparison

NCEA L1

TGC	Nat	Eq B
90.7%	72.1%	75.4%

NCEA L2

TGC	Nat	Eq B
91.7%	72.7%	78.7%

NCEA L3

TGC	Nat	Eq B
87.4%	70.4%	73.4%

UE

TGC	Nat	Eq B
66.2%	49.9%	49.1%

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*** Level 1 is participation based data due to the high number of schools not participating in Level 1 NCEA*

Students who are 10 or less credits away from gaining year level qualifications as of start of Feb

Level 1: 18 students

Level 2: 13 students

Level 3: 10 students

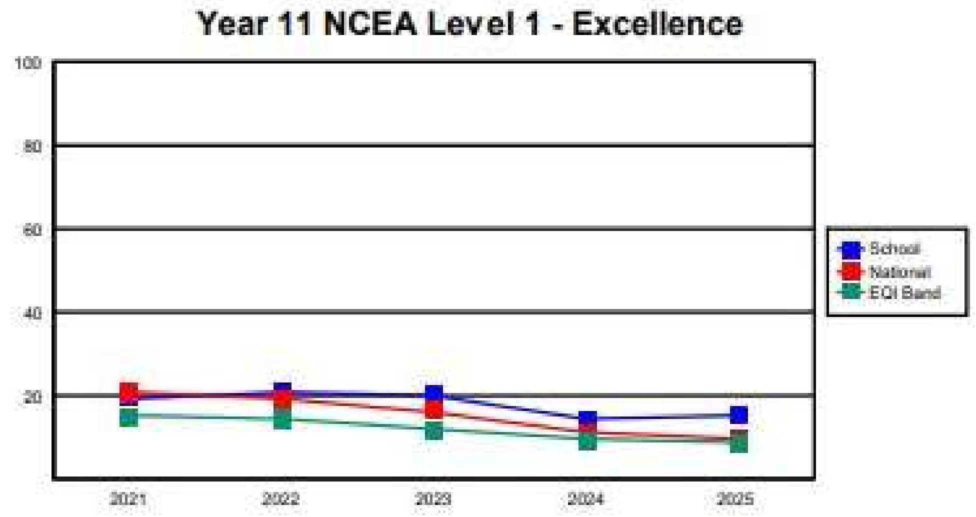
Note: Last day for late results 27th Feb

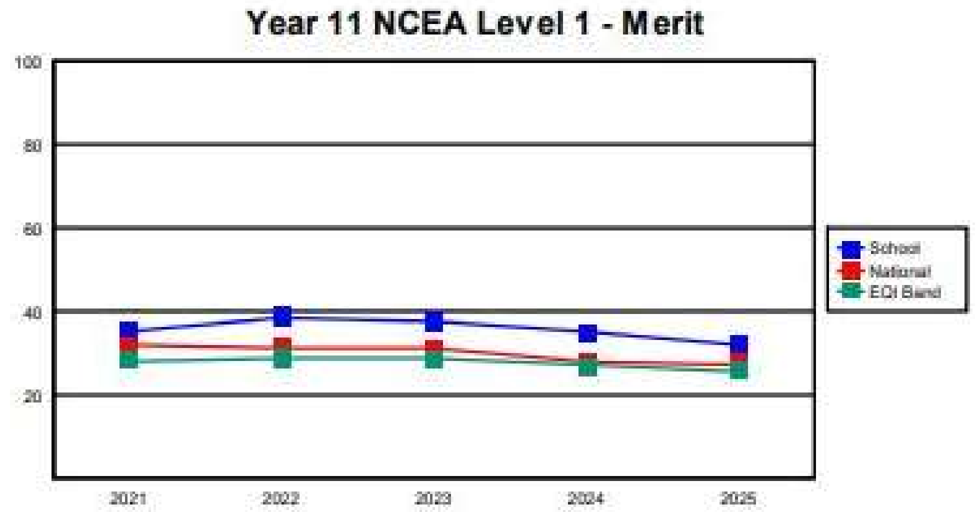
L1-3 Merit & Excellence Endorsement

*** L1 is participation based cumulative overall results*
*** L2 and 3 Enrollment based cumulative overall results*

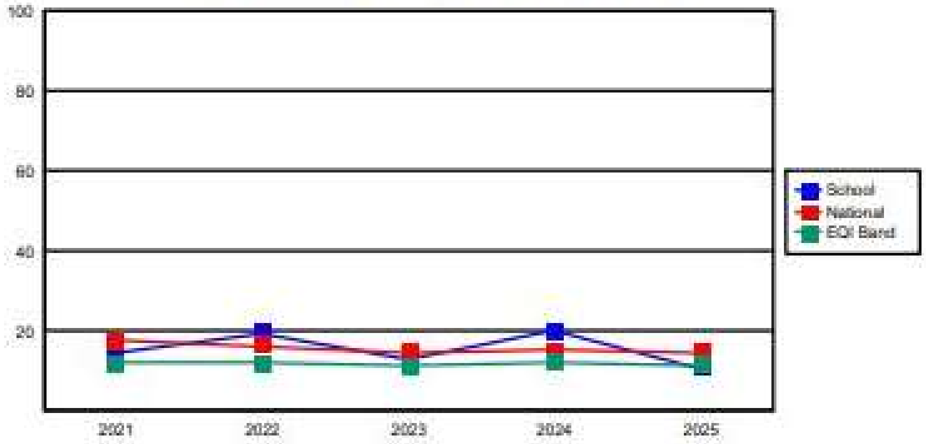
Tauranga Girls' College

Academic Year	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
Achieved with Excellence			
2021	19.7	15.0	18.3
2022	21.1	19.9	23.0
2023	20.3	13.6	21.5
2024	14.5	20.1	13.3
2025	15.6	11.0	12.7
Achieved with Merit			
2021	35.7	26.7	27.5
2022	39.0	28.1	33.6
2023	37.8	31.2	31.9
2024	35.3	27.2	32.9
2025	32.3	31.4	33.5

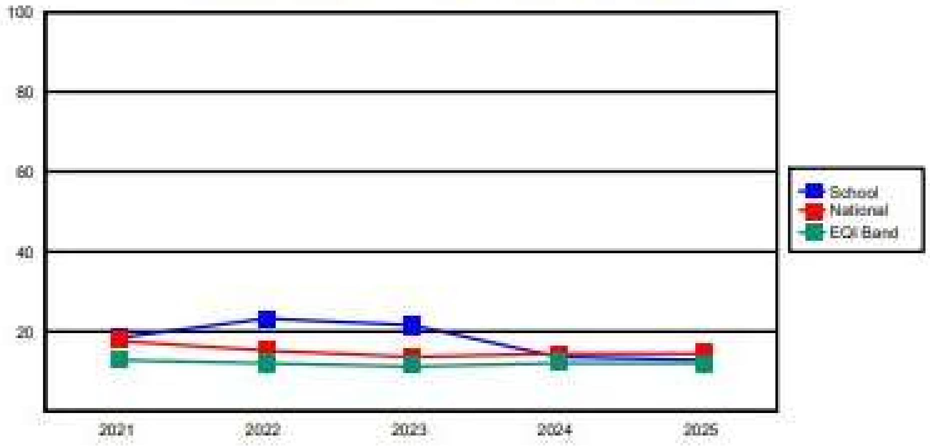




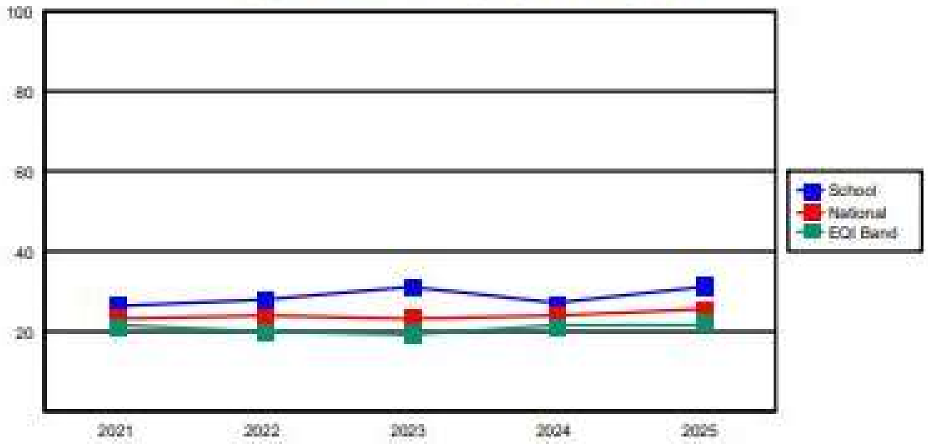
Year 12 NCEA Level 2 - Excellence



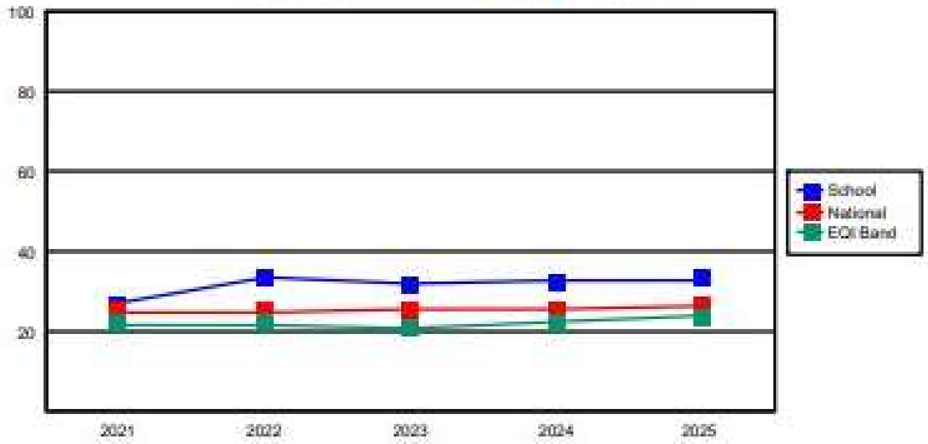
Year 13 NCEA Level 3 - Excellence



Year 12 NCEA Level 2 - Merit



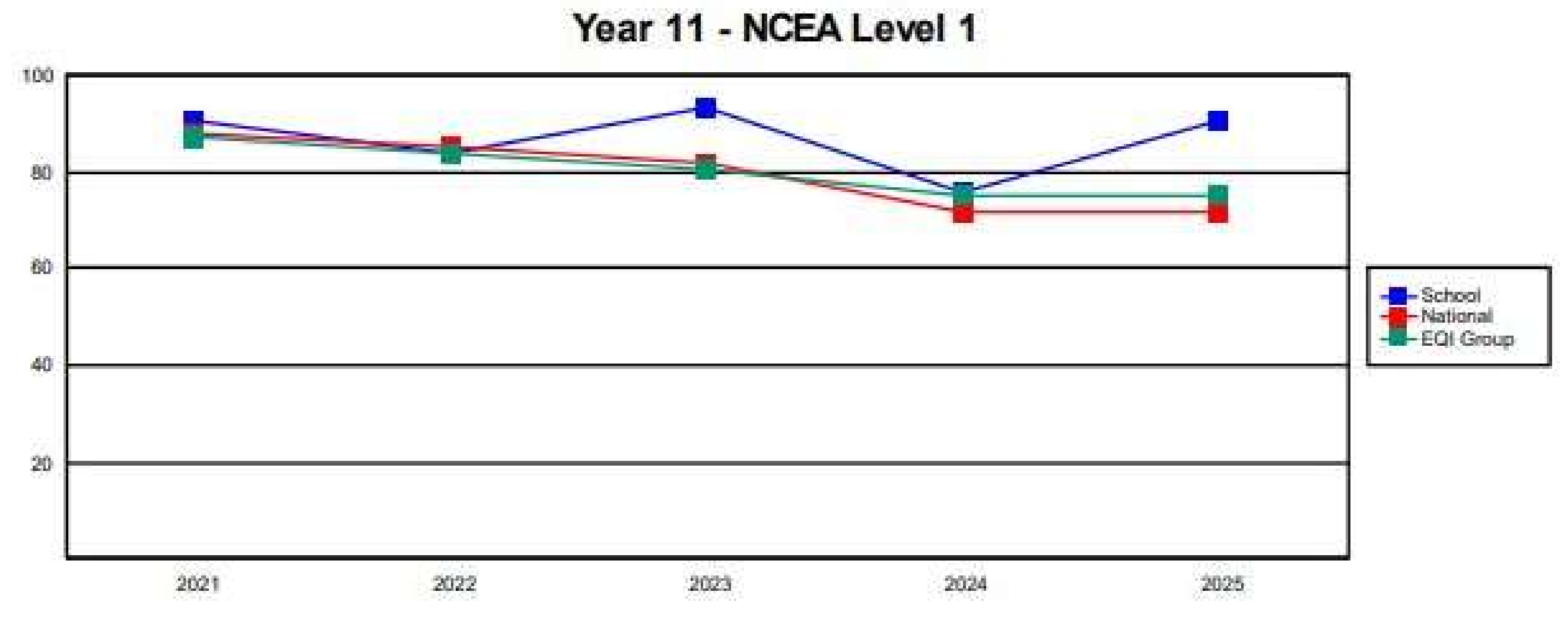
Year 13 NCEA Level 3 - Merit



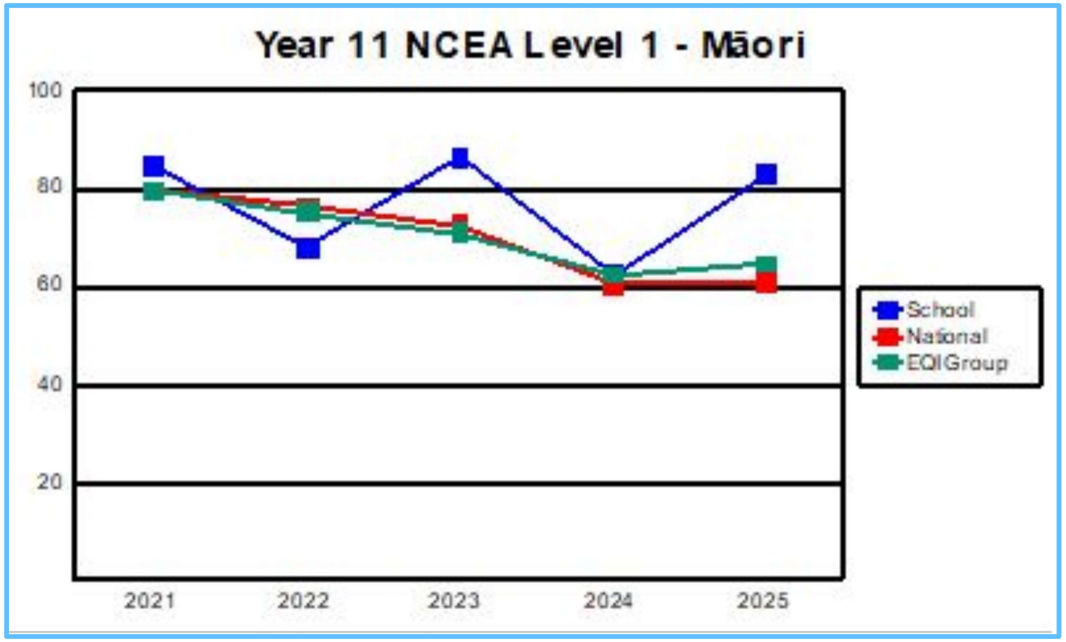
Achievement in Level 1 2021-2025

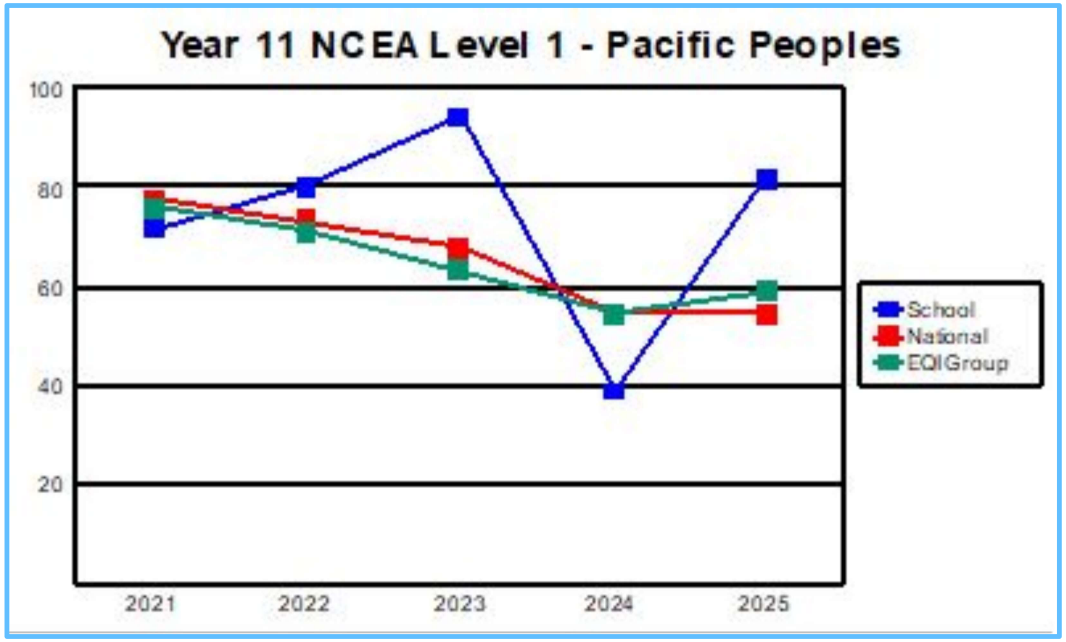
**participation based cumulative overall results*

	Tauranga Girls' College		
Academic Year	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participate
2021	90.5	249	275
2022	84.2	223	265
2023	93.3	251	269
2024	76.1	207	272
2025	90.7	263	290



Achievement in L1 2021-2025





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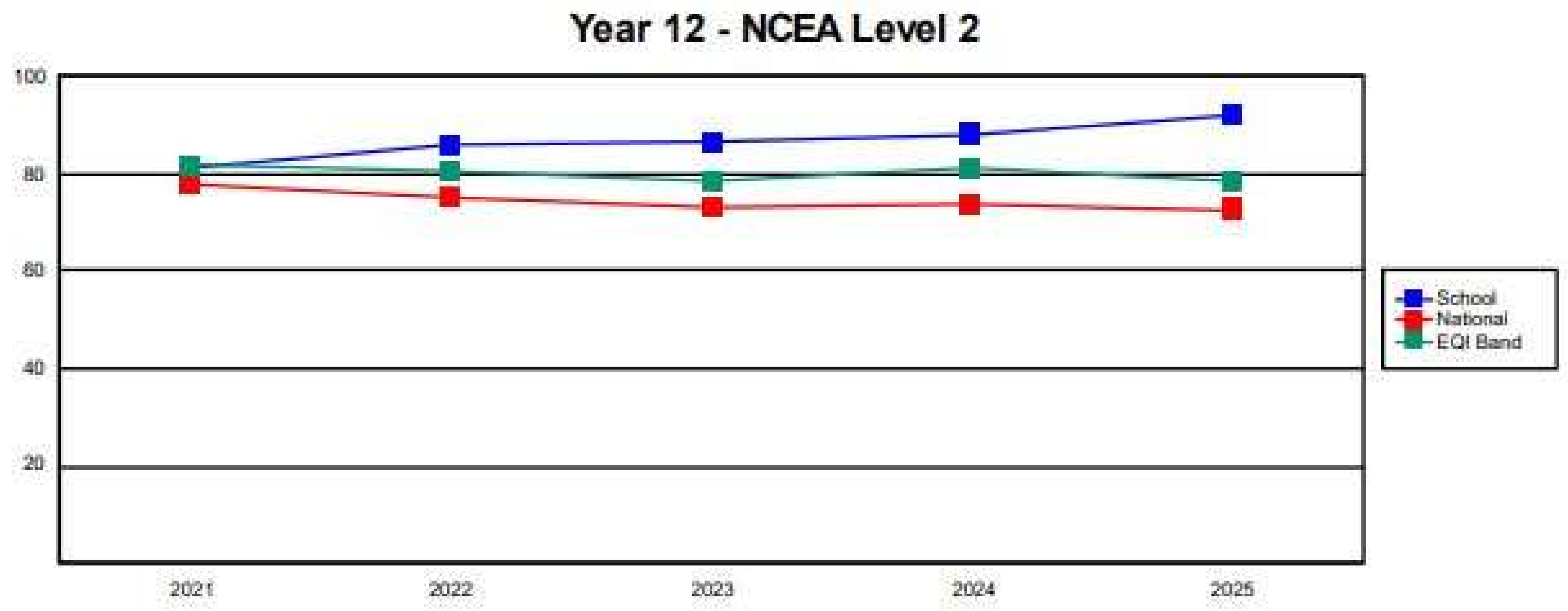
***Enrollment based cumulative overall results*

Achievement in L2 & L3 NCEA & UE 2021-2025

**Enrollment based cumulative overall results*

Tauranga Girls' College

Academic Year	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE
2021	187 / 231	81.0	153 / 194	78.9	113 / 194	58.2
2022	221 / 258	85.7	113 / 165	68.5	94 / 165	57.0
2023	221 / 255	86.7	144 / 198	72.7	122 / 198	61.6
2024	224 / 254	88.2	143 / 194	73.7	108 / 194	55.7
2025	210 / 229	91.7	173 / 198	87.4	131 / 198	66.2



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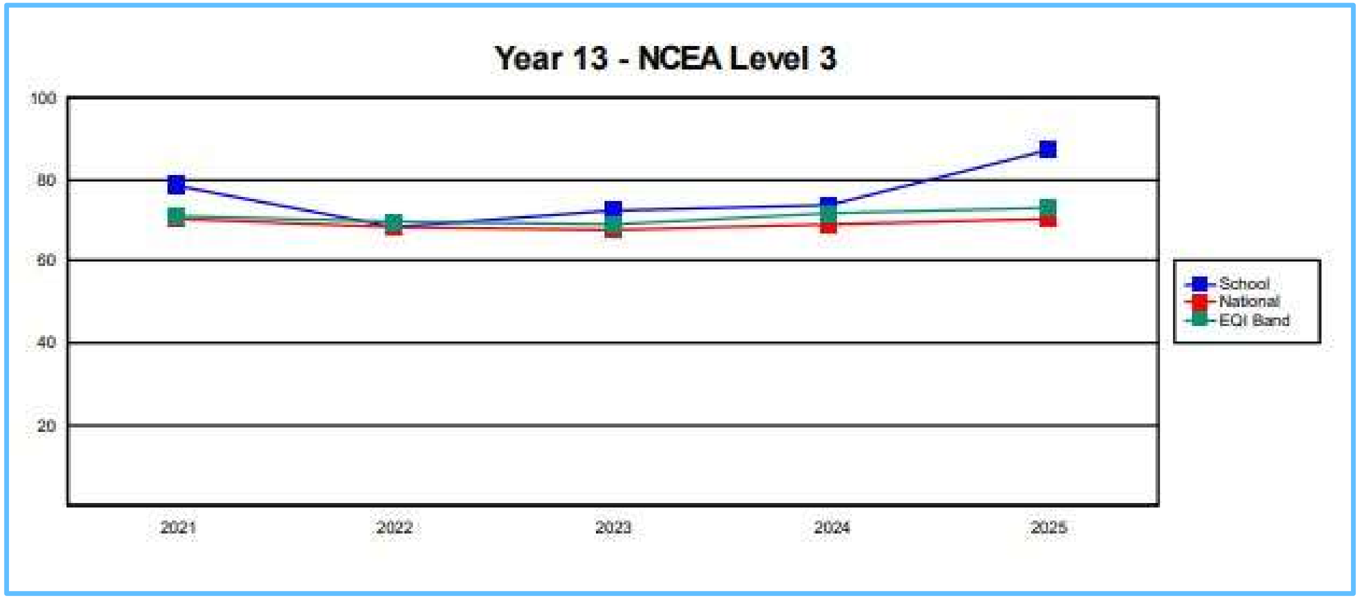

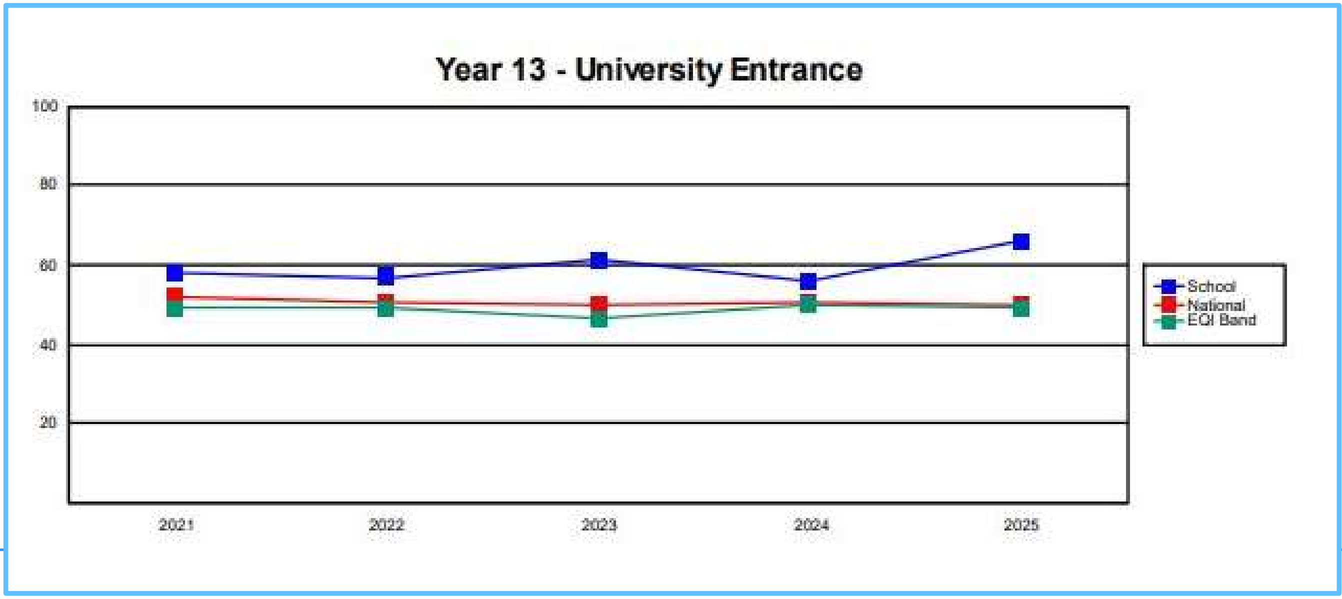

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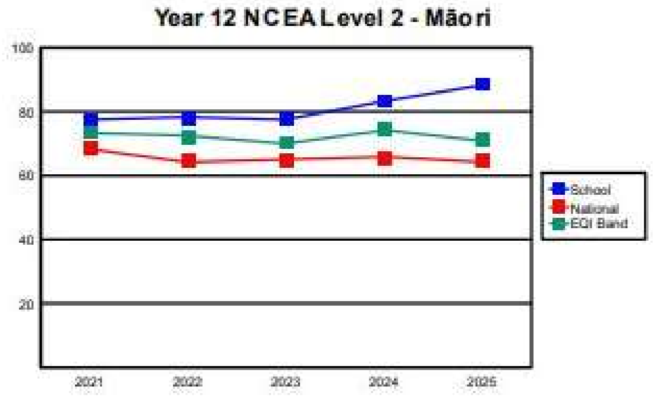
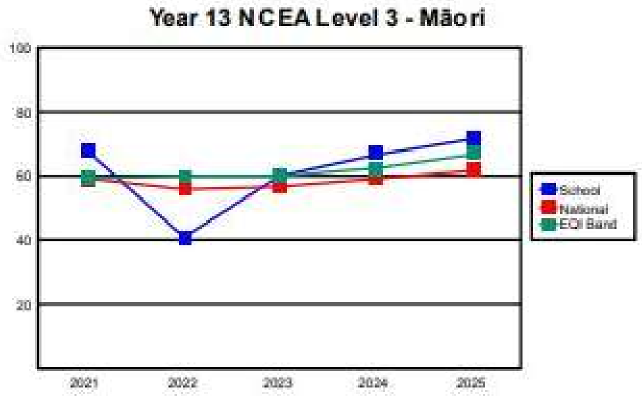
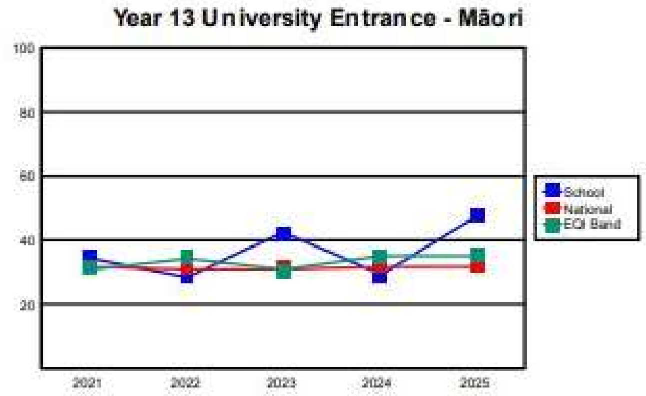
Māori Achievement L2, 3 and UE







Māori - 88.1% gained L2, 71.7% gained L3, 47.8% gained UE
Pasifika - 73.3% gained L2, 91.7% gained L3, 41.7% gained UE

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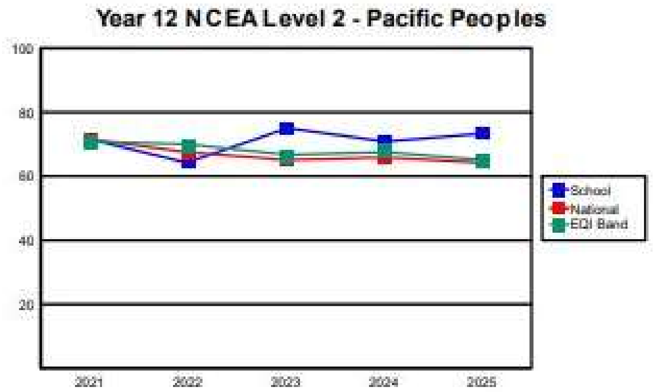
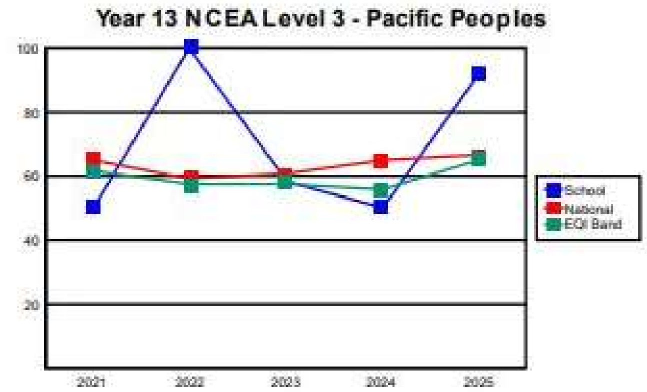
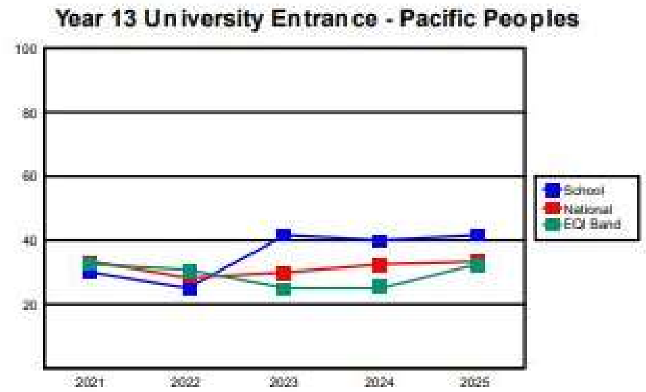
Pasifika Achievement L2, 3 & UE







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Scholarship Results

English
Erin Best
Kyla Chen
Sophie Crowther
Amelia Ellis
Loretta Glass Cooney

Chemistry
Kyla Chen

Statistics
Kyla Chen

Calculus
Kyla Chen

Painting
Alastor Burling

Design
Alastor Burling
Sophie Macken

Photography
Sophie Graaf

History
Amelia Ellis

Technology (Digital)
Amelia Grason

Tauranga Girls' College
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Attendance examples

English
Level 1: 246 candidates enrolled, **92.6% attended**

Level 2 ENG: 173 candidates enrolled, **90.7% attended**

Level 3 ENG: 87 candidates enrolled, **83.9% attended**

Mathematics
Level 1: 221 candidates enrolled, **90% attended**

Level 2 MAT: 144 candidates enrolled, **90.2% attended**

Level 3 MAT: 55 candidates enrolled, **67.2% attended**

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Disparity Māori between NZ European Results @ TGC

*** L1 is participation based cumulative overall results*
*** L2 and 3 Enrollment based cumulative overall results*

Level 1	2023	2024	2025
NZ European	88.9%	76.2%	92.5%
Māori	72.9%	56.2%	82.9%
Disparity	16.0	20.0	9.6

Tauranga Girls' College
A PLACE OF DISCOVERY

Disparity Pasifika between NZ European Results @ TGC

*** L1 is participation based cumulative overall results*
*** L2 and 3 Enrollment based cumulative overall results*

Level 1	2023	2024	2025
NZ European	88.9%	76.2%	92.5%
Pasifika	94.1%	38.9%	81.8%
Disparity	-5.2	37.3	10.7

Tauranga Girls' College
A PLACE OF DISCOVERY

Disparity Māori between NZ European Results @ TGC

Level 2	2023	2024	2025
NZ European	89.7%	88.8%	92.7%
Māori	77.9%	81.5%	88.1%
Disparity	11.8	7.3	4.6

Disparity Pasifika between NZ European Results @ TGC

Level 2	2023	2024	2025
NZ European	89.7%	88.8%	92.7%
Pasifika	75%	70.6%	73.3%
Disparity	14.7	18.2	19.4

Tauranga Girls' College
A PLACE OF DISCOVERY

Disparity Māori between NZ European Results @ TGC

Level 3	2023	2024	2025
NZ European	77.3%	76.6%	89.8%
Māori	57.7%	66.7%	71.7%
Disparity	19.6	9.9	18.1

Tauranga Girls' College
A PLACE OF DISCOVERY

Disparity Pasifika between NZ European Results @ TGC

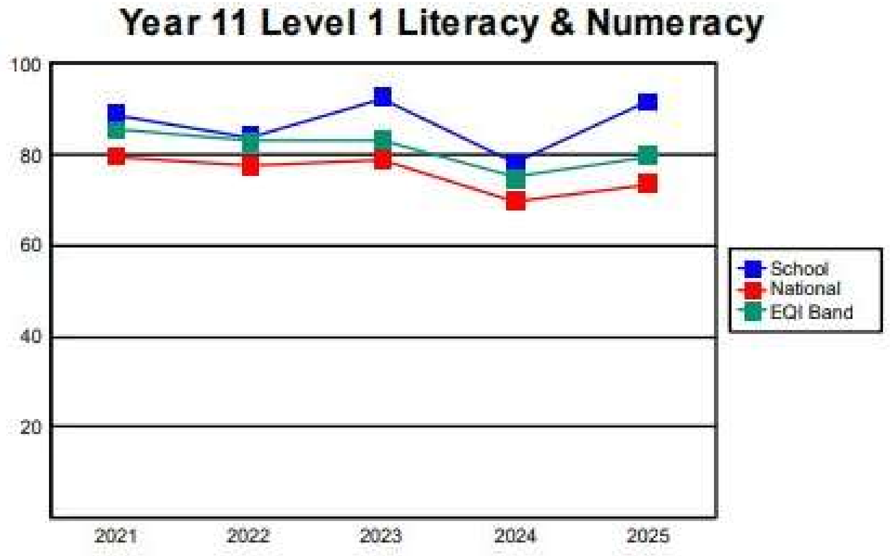
Level 3	2023	2024	2025
NZ European	77.3	76.6	89.8%
Pasifika	58.3%	50%	91.7%
Disparity	19	26.6	-1.9

Tauranga Girls' College
A PLACE OF DISCOVERY

L1 Literacy & Numeracy

		Tauranga Girls' College		
Academic Year	Achievement	Year 11	Year 12	Year 13
2021	Literacy & Numeracy	88.6	95.7	99.5
2022	Literacy & Numeracy	83.7	95.7	98.8
2023	Literacy & Numeracy	92.1	95.3	99.0
2024	Literacy & Numeracy	77.8	97.6	96.4
2025	Literacy & Numeracy	91.3	96.1	98.5

National			Average Socioeconomic Barriers (School Equity Index Band)		
Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
79.2	90.1	92.9	85.4	94.3	97.4
77.2	88.7	92.5	82.6	94.0	97.3
78.8	88.4	92.0	83.1	93.0	96.8
69.6	86.4	90.8	74.8	92.4	95.7
73.4	84.5	90.6	79.4	89.6	95.2



*** Cumulative Overall Results*

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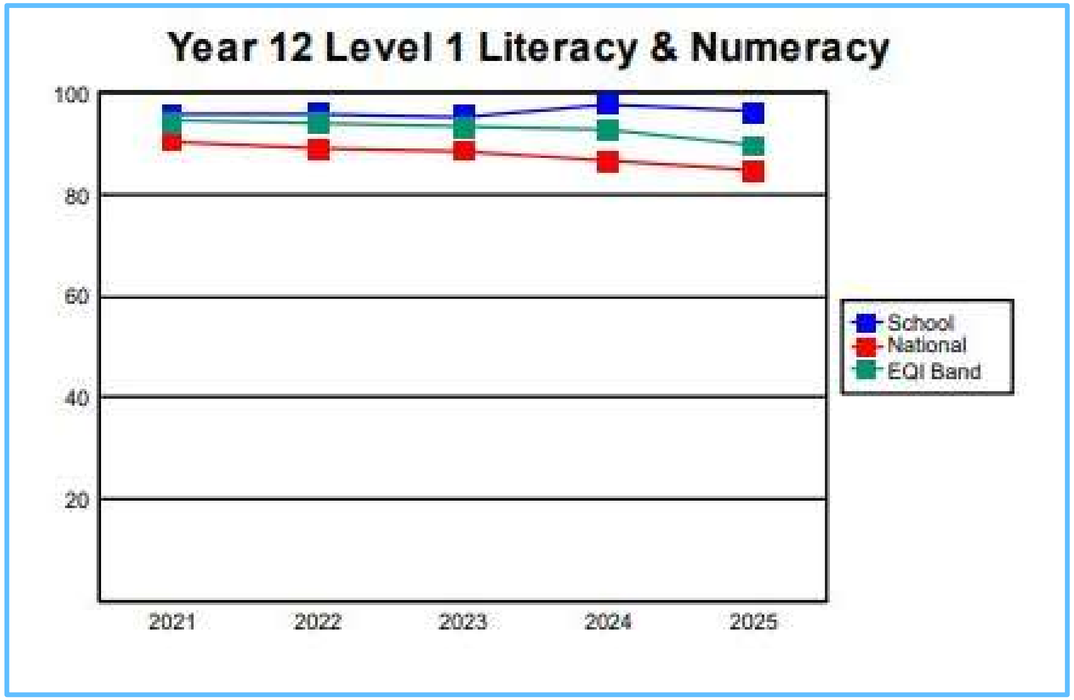
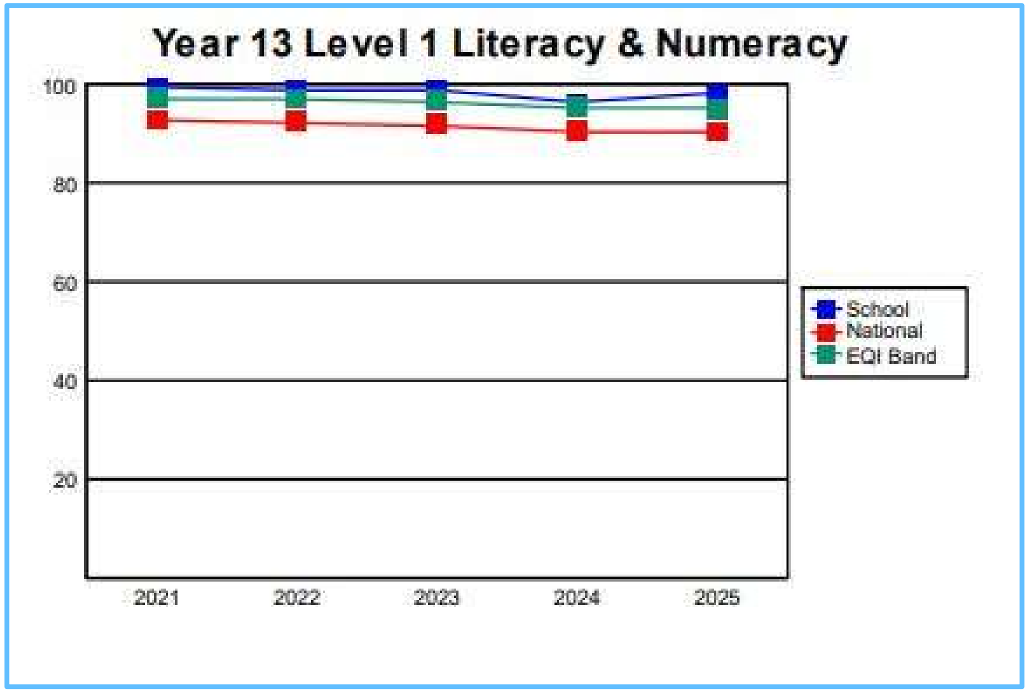
L1 Literacy & Numeracy





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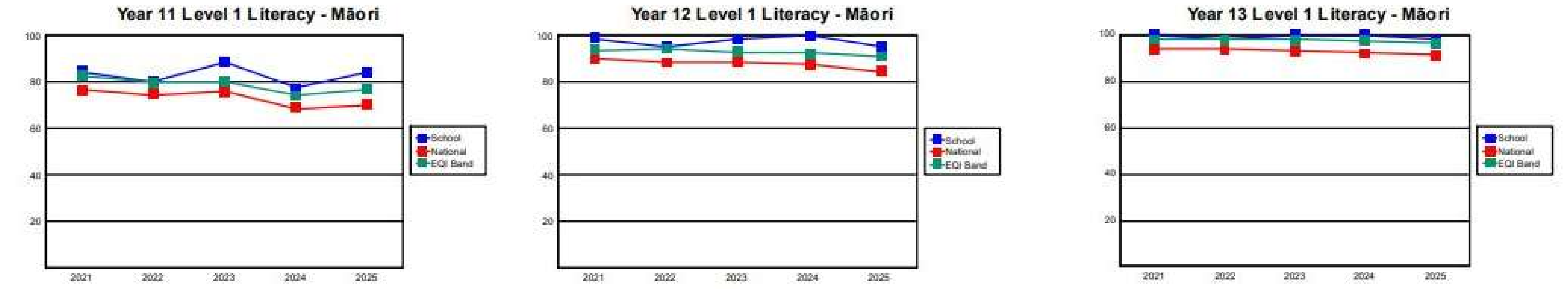
L1 Literacy - Māori

Cumulative results by percentage



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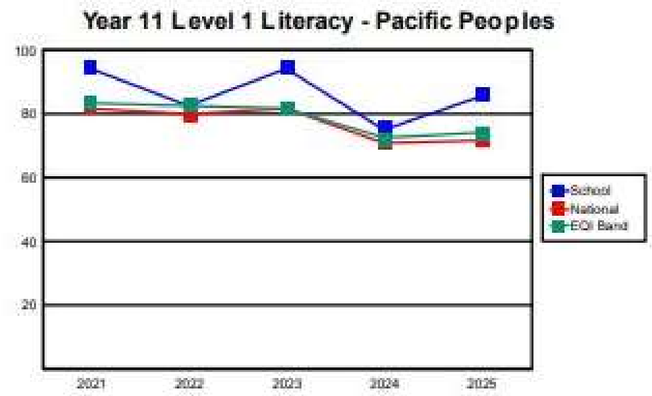
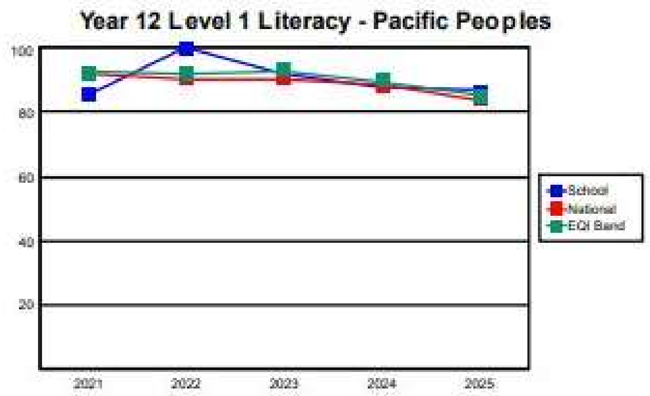
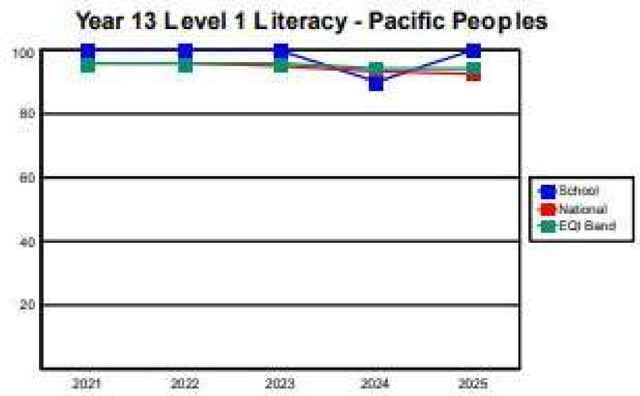
L1 Literacy - Pasifika

Cumulative results by percentage







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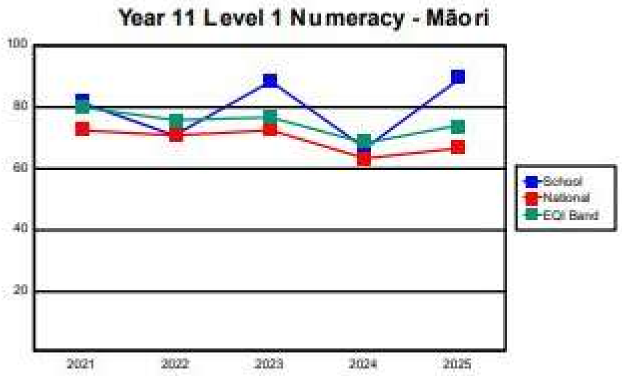
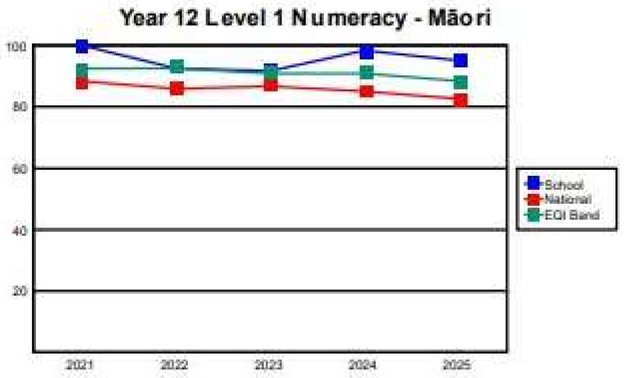
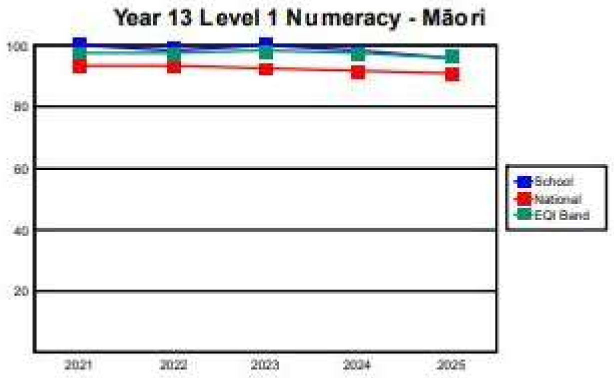
L1 Numeracy - Māori

Cumulative results by percentage

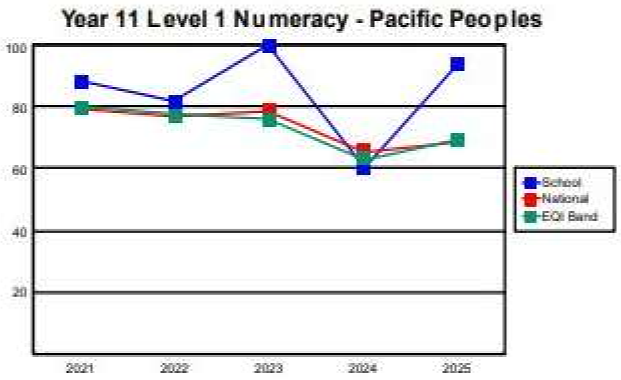


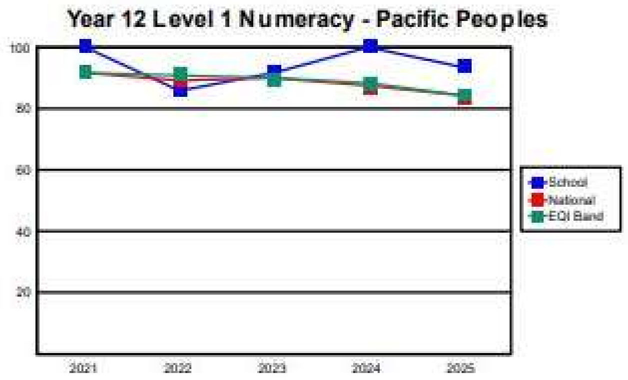


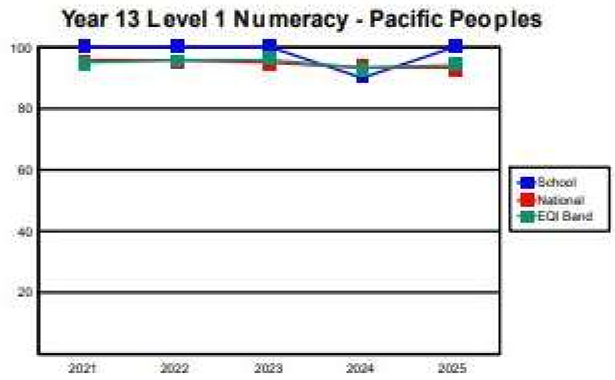


L1 Numeracy - Pasifika

Cumulative results by percentage







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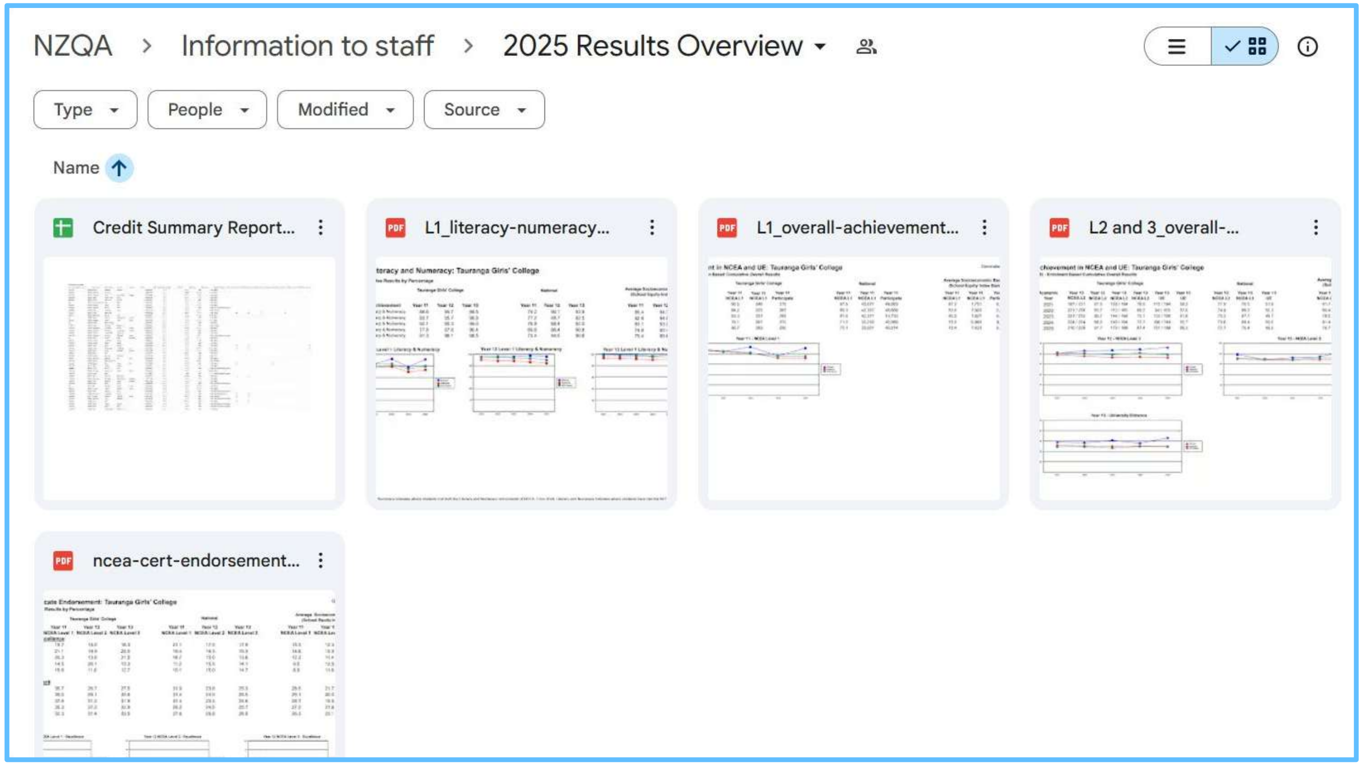
Where to find these reports



[2025 Results Overview]

They will be updated next week and then again mid-March

Tauranga Girls' College
A PLACE OF DISCOVERY

Reminders

- Late results must be submitted through me till the 27th Feb: *Student name, NSN, Standard number, result, date*
- Check you have Consent to Assess the standard
- For internals: check the standard, the clarifications and National Moderators report 2025. NB Level 1 assessment schedules are on the MOE site...embedded under the Assessment tab
- For externals: check the standard, the assessment specs and assessment reports and schedules 2026 for each external at each level available on the subject page of our website.
- Make sure you understand the UE approved list for students aiming for UE. See me if you want the list.

- Internal Moderation: The requirement is for *Every standard, Every teacher, Every year*...get a **sufficient** number of pieces of work moderated and teachers cannot report results until you see the process has been completed on a cover sheet. LOLs need to monitor Internal Moderation. Save/store by subject and year in a consistent manner.

- External Moderation: Shortly our 2026 Moderation Plan will be available. Please check that you are assessing the standard on the plan this year prior to October. If not, we can negotiate a swap from within the SAME subject domain.

Tauranga Girls' College
A PLACE OF DISCOVERY

Tauranga Girls' College (122)
2025 Schools Audit Information

Giving effect to Te Tiriti o Waitangi
In addition to the documentation below, which is the extracts from the 2025 schools' Annual Plan, the College has continued to realise the work undertaken in the Māori Achievement Inquiry (MAI). The kura has also introduced a new compulsory course, Te Ao Māori for all Year 9 students, and whānau and iwi engagement continues to be strengthened.

Commitment To Te Tiriti o Waitangi - Strategic Objective One

Strategic Objective: Embedding Mātauranga Māori across the curriculum, including the deliberate use of the local curriculum in learning.

Annual Goal:
Te Ao Māori is woven into our teaching and learning

Annual Target:
The use of Mātauranga Māori (knowledge) is delivered in our Year 9, Year 10, and now Year 11 courses in the curriculum.

Baseline Data:
Current curriculum programmes, including the school's localised curriculum. At TGC these programmes includes:
● Some learning areas are using Mātauranga Māori in their Year 9 and Year 10 curriculum ● Further PL has occurred on local curriculum and mātauranga Māori in 2023
● Year 9 Te Ao Māori course introduced to expose all year 9 students to local curriculum ● KA WSL role continued
● Te Tai Whanake
● M.A.I. Action Plan further embedded

Commitment To Te Tiriti o Waitangi - Strategic Objective Two

Strategic Objective: Strengthening connections and partnerships with iwi and whānau.

Annual Goal:
A working partnership between the kura, iwi, hapū, and whānau is visible and continues to be strengthened (as for 2023)

Annual Target:
Across 2025, whanau and iwi will be heard and be part of important decision-making processes in the kura

Baseline Data:
Existing relationships between TGC and the local iwi, hapū, and whanau ● Marae visits - & Ngati Ranginui engagement (especially with new tohu) ● Tumuaki and Kaumatua/kuia hui with TPKA
● Cultural Narrative engagement led by Ngai Tamarawaho (hapu, Ngāti Ranginui) ● Te Moana a Nui a Kiwa Prizegiving - strong whānau support for this evening. ● Pōhiri Process
● M.A.I Action Plan

Tauranga Girls' College (122)

Kiwisport Funding 2025

Tauranga Girls College received $38,826.69 for Kiwisport funding in 2025.

This funding was used for supporting:

1. The Sports Coordinator and Sports Administrator to coordinate publicity, raise awareness and manage sports enrolments and increase the student participation rate
2. Equipment and support of existing and new sports
3. Lunchtime sports programme which trained sports leaders and supported daily sports activities
4. Netball coordinator hours to coordinate netball teams

Tauranga Girls' College

A place of discovery

Equal Employment Opportunities Report 2025

Tauranga Girls' College meets its obligations to provide good and safe working conditions by following our Equal Employment Opportunities and Employer Responsibility policies, taking time to induct new staff and to provide 'buddy support' as required. We provide equal employment opportunities to our employees by promoting professional development training and in engaging in the Professional Growth Cycle. We practice impartial selection of suitably qualified persons for appointment through our triangulation of those involved in shortlisting and in the interview process to ensure that all qualified persons are considered for the role without bias.

Tauranga Girls' College

A place of discovery

School Audit Information 2025

Evaluation of School Students Progress and Achievement

School achievement is monitored by both classroom teachers, the pastoral team and through monthly reporting by the Principal to the School Board. Students who are at risk of not attaining their qualification are monitored for additional support or narrated if on a two year journey (e.g. due to additional learning needs).

Attendance is reported as is the progress to parents by the usual school reporting system which includes online meetings and face to face hui twice a year.

In addition to academic results, the College is on an Assessment for Learning journey and is making progress towards celebrating learning along with assessment outcomes.

Attached is the full summary of student progress.