

WESTLAKE GIRLS HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 38

Principal: Jane Stanley

School Address: 2 Wairau Road, Takapuna, Auckland 0627

School Postal Address: 2 Wairau Road, Takapuna, Auckland 0627

School Phone: 09 489 4169

School Email: office@westlakegirls.school.nz

Accountant / Service Internal

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jane Stanley	Principal ex Officio		
Jason Britten	Presiding Member	Elected	Election 2028
Sujata Giri	Parent Representative	Elected	Mid-term Election 2027
Steven Pearson	Parent Representative	Elected	Mid-term Election 2027
Rebecca O'Gram	Parent Representative	Elected	Election 2028
Carlee Paterson	Parent Representative	Elected	Election 2028
Will Anderton	Staff Representative	Elected	Election 2028
Sylvie Waddingham	Student Representative	Elected	Election 2026
Victoria Mahan	Presiding Member	Elected	Election 2025
Russell Clements	Parent Representative	Elected	Election 2025
Sunny Patel	Parent Representative	Elected	Election 2025
Stephven Kolose	Parent Representative	Co-opted	Election 2025
Anna Cooper	Staff Representative	Elected	Election 2025
Nicole Lao	Student Representative	Elected	Election 2025

WESTLAKE GIRLS HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Westlake Girls High School

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Jason Britte

Full Name of Presiding Member



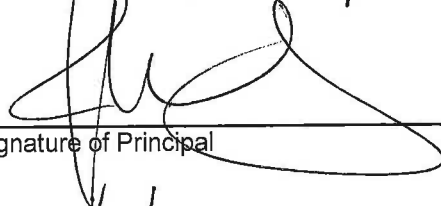
Signature of Presiding Member

5/5/26

Date

Jane Stanley

Full Name of Principal



Signature of Principal

5/5/2026

Date

Westlake Girls 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	24,503,551	23,784,069	23,247,025
Locally Raised Funds	3	6,320,977	6,537,851	5,673,715
Interest		351,746	385,000	445,866
Total Revenue		31,176,274	30,706,920	29,366,606
Expense				
Locally Raised Funds	3	3,917,791	3,869,838	3,446,226
Learning Resources	4	19,096,822	18,224,772	17,580,430
Administration	5	1,703,095	1,857,359	1,574,447
Interest		43,899	46,000	45,622
Property	6	5,384,530	5,762,748	5,783,631
Loss on Disposal of Property, Plant and Equipment		43,244	5,000	6,633
Total Expense		30,189,381	29,765,717	28,436,989
Net Surplus for the year		986,893	941,203	929,617
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		986,893	941,203	929,617

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

Westlake Girls High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		13,728,153	13,947,162	13,017,545
Total comprehensive revenue and expense for the year		986,893	941,203	929,617
Contribution - Furniture and Equipment Grant		-	-	198,443
Contributions from the Ministry of Education		-	-	142,572
Distributions to the Ministry of Education		(222,619)	(219,009)	(560,024)
Equity at 31 December		14,492,427	14,669,356	13,728,153
Accumulated comprehensive revenue and expense		14,492,427	14,669,356	13,728,153
Equity at 31 December		14,492,427	14,669,356	13,728,153

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.

Westlake Girls High School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	3,208,016	3,369,357	3,909,521
Accounts Receivable	8	1,624,607	1,520,000	1,468,489
GST Receivable		34,015	50,000	58,270
Prepayments		269,910	299,999	297,775
Inventories	9	38,893	35,000	35,786
Investments	10	6,200,000	6,000,000	4,000,000
Funds Receivable for Capital Works Projects	17	378,310	-	231,901
		11,753,751	11,274,356	10,001,742
Current Liabilities				
Accounts Payable	12	2,488,972	2,240,000	2,184,874
Revenue Received in Advance	13	3,111,978	2,980,000	2,904,897
Provision for Cyclical Maintenance	14	79,598	80,000	76,061
Finance Lease Liability	15	242,301	242,000	204,110
Funds held in Trust	16	1,772,734	1,600,000	1,584,993
Funds held for Capital Works Projects	17	118,453	-	-
		7,814,036	7,142,000	6,954,935
Working Capital Surplus		3,939,715	4,132,356	3,046,807
Non-current Assets				
Property, Plant and Equipment	11	11,011,198	10,996,000	11,073,755
		11,011,198	10,996,000	11,073,755
Non-current Liabilities				
Provision for Cyclical Maintenance	14	154,109	155,000	181,631
Finance Lease Liability	15	304,377	304,000	210,778
		458,486	459,000	392,409
Net Assets		14,492,427	14,669,356	13,728,153
Equity		14,492,427	14,669,356	13,728,153

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



Westlake Girls 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		5,136,767	4,921,897	4,842,644
Locally Raised Funds		3,156,152	2,977,206	2,931,451
International Students		3,355,757	3,639,180	3,430,270
Goods and Services Tax (net)		24,255	8,270	(27,419)
Payments to Employees		(3,834,657)	(3,925,023)	(3,587,960)
Payments to Suppliers		(5,916,345)	(6,129,152)	(5,667,702)
Interest Paid		(43,899)	(46,000)	(45,622)
Interest Received		350,170	437,684	435,783
Net cash from/(to) Operating Activities		2,228,200	1,884,062	2,311,445
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(567,127)	(646,580)	(1,743,319)
Purchase of Investments		(2,200,000)	(2,000,000)	-
Proceeds from Sale of Investments		-	-	1,507,292
Net cash from/(to) Investing Activities		(2,767,127)	(2,646,580)	(236,027)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	(198,443)	198,443
Contributions from Ministry of Education		-	(142,572)	142,572
Distributions to Ministry of Education		(222,619)	341,015	(560,024)
Finance Lease Payments		(99,744)	(24,554)	(83,991)
Funds Administered on Behalf of Other Parties		159,785	246,908	484,855
Net cash from/(to) Financing Activities		(162,578)	222,354	181,855
Net increase/(decrease) in cash and cash equivalents		(701,505)	(540,164)	2,257,273
Cash and cash equivalents at the beginning of the year	7	3,909,521	3,909,521	1,652,248
Cash and cash equivalents at the end of the year	7	3,208,016	3,369,357	3,909,521

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.



Westlake Girls High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

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) 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.

e) 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.

f) 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.

g) 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.

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	8–15 years
Information and Communication Technology	3–5 years
Intangible Assets	4 years
Motor Vehicles	5 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.

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.

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.

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) 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.

s) Budget Figures

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

t) 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	5,051,605	4,847,985	4,637,442
Teachers' Salaries Grants	15,516,855	14,500,000	14,112,084
Use of Land and Buildings Grants	3,874,006	4,375,000	4,374,624
Other Government Grants	61,085	61,084	122,875
	<u>24,503,551</u>	<u>23,784,069</u>	<u>23,247,025</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	1,063,543	1,140,063	623,442
Fees for Extra Curricular Activities	1,274,997	1,170,048	1,279,746
Trading	734,407	740,827	658,876
Fundraising and Community Grants	48,132	15,000	47,756
Other Revenue	2,026	1,000	441,371
International Student Fees	3,197,872	3,470,913	2,622,524
	<u>6,320,977</u>	<u>6,537,851</u>	<u>5,673,715</u>
Expense			
Extra Curricular Activities Costs	2,003,590	1,880,174	1,965,420
Trading	231,971	214,000	189,990
Fundraising and Community Grant Costs	48,751	17,000	50,207
International Student - Employee Benefits - Salaries	1,059,768	1,078,000	746,297
International Student - Other Expenses	573,711	680,664	494,312
	<u>3,917,791</u>	<u>3,869,838</u>	<u>3,446,226</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>2,403,186</u>	<u>2,668,013</u>	<u>2,227,489</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	633,413	732,603	660,759
Information and Communication Technology	367,563	360,189	335,975
Employee Benefits - Salaries	16,745,605	15,699,000	15,362,247
Staff Development	278,534	320,980	231,947
Depreciation	861,218	880,000	781,527
Other Learning Resources	210,489	232,000	207,975
	<u>19,096,822</u>	<u>18,224,772</u>	<u>17,580,430</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	19,556	19,556	19,079
Board Fees and Expenses	16,928	13,995	13,601
Other Administration Expenses	206,714	416,808	168,480
Employee Benefits - Salaries	1,215,001	1,240,000	1,157,034
Insurance	91,518	85,000	82,180
Service Providers, Contractors and Consultancy	153,378	82,000	134,073
	<u>1,703,095</u>	<u>1,857,359</u>	<u>1,574,447</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	312,620	299,170	293,721
Cyclical Maintenance	105,939	110,000	108,139
Heat, Light and Water	235,433	250,250	263,525
Repairs and Maintenance	324,986	226,500	234,035
Use of Land and Buildings	3,874,006	4,375,000	4,374,624
Employee Benefits - Salaries	314,133	318,000	329,704
Other Property Expenses	217,413	183,828	179,883
	<u>5,384,530</u>	<u>5,762,748</u>	<u>5,783,631</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	3,208,016	3,369,357	3,909,521
Cash and cash equivalents for Statement of Cash Flows	<u>3,208,016</u>	<u>3,369,357</u>	<u>3,909,521</u>

Of the \$3,208,016 Cash and Cash Equivalents the below is subject to restrictions for the following reasons:

- \$2,879,618 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.
- \$232,360 of Other Revenue Received in Advance is held by the School. See note 13.
- \$1,772,734 is held by the school on behalf of international students for homestay. See note 16.
- \$118,453 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	39,581	20,000	23,432
Receivables from the Ministry of Education	9,194	-	1,796
Interest Receivable	54,260	-	52,684
Teacher Salaries Grant Receivable	1,521,572	1,500,000	1,390,577
	<u>1,624,607</u>	<u>1,520,000</u>	<u>1,468,489</u>
Receivables from Exchange Transactions	93,841	20,000	76,116
Receivables from Non-Exchange Transactions	1,530,766	1,500,000	1,392,373
	<u>1,624,607</u>	<u>1,520,000</u>	<u>1,468,489</u>

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
School Uniforms	38,893	35,000	35,786
	<u>38,893</u>	<u>35,000</u>	<u>35,786</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	6,200,000	6,000,000	4,000,000
	<u>6,200,000</u>	<u>6,000,000</u>	<u>4,000,000</u>
Total Investments			

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	7,886,979	26,363	-	-	(176,170)	7,737,172
Furniture and Equipment	1,638,224	298,173	(38,100)	-	(199,052)	1,699,245
Information and Communication Technology	323,132	107,317	-	-	(149,683)	280,766
Intangible Assets	27,887	-	-	-	(7,275)	20,612
Leased Assets	386,750	378,544	-	-	(247,199)	518,095
Library Resources	124,617	31,507	(5,143)	-	(18,873)	132,108
Sports	686,166	-	-	-	(62,966)	623,200
	<u>11,073,755</u>	<u>841,904</u>	<u>(43,243)</u>	<u>-</u>	<u>(861,218)</u>	<u>11,011,198</u>

The net carrying value of furniture and equipment held under a finance lease is \$518,095 (2024: \$386,750)

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	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	9,164,255	(1,427,083)	7,737,172	9,137,892	(1,250,913)	7,886,979
Furniture and Equipment	3,497,864	(1,798,619)	1,699,245	3,277,822	(1,639,598)	1,638,224
Information and Communication Technology	1,324,350	(1,043,584)	280,766	1,638,652	(1,315,520)	323,132
Intangible Assets	168,470	(147,858)	20,612	190,413	(162,526)	27,887
Motor Vehicles	75,200	(75,200)	-	75,200	(75,200)	-
Leased Assets	1,000,097	(482,002)	518,095	845,334	(458,584)	386,750
Library Resources	381,589	(249,481)	132,108	365,153	(240,536)	124,617
Sports	1,391,622	(768,422)	623,200	1,391,622	(705,456)	686,166
	17,003,447	(5,992,249)	11,011,198	16,922,088	(5,848,333)	11,073,755

12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	248,288	300,000	315,670
Accruals	485,650	300,000	259,632
Banking Staffing Overuse	60,443	40,000	28,968
Employee Entitlements - Salaries	1,610,505	1,500,000	1,474,036
Employee Entitlements - Leave Accrual	84,086	100,000	106,568
	2,488,972	2,240,000	2,184,874

Payables for Exchange Transactions

2,488,972	2,240,000	2,184,874
2,488,972	2,240,000	2,184,874

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	2,879,618	2,890,000	2,721,733
Other revenue in Advance	232,360	90,000	183,164
	3,111,978	2,980,000	2,904,897

14. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	257,692	257,692	237,804
Increase/(decrease) to the Provision During the Year	105,939	76,000	108,139
Use of the Provision During the Year	(129,924)	(98,692)	(88,251)
Provision at the End of the Year	233,707	235,000	257,692
Cyclical Maintenance - Current	79,598	80,000	76,061
Cyclical Maintenance - Non current	154,109	155,000	181,631
	233,707	235,000	257,692

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



15. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	242,301	242,000	204,110
Later than One Year	304,377	304,000	210,778
	<u>546,678</u>	<u>546,000</u>	<u>414,888</u>
Represented by			
Finance lease liability - Current	242,301	242,000	204,110
Finance lease liability - Non current	304,377	304,000	210,778
	<u>546,678</u>	<u>546,000</u>	<u>414,888</u>

16. Funds held in Trust

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	1,772,734	1,600,000	1,584,993
	<u>1,772,734</u>	<u>1,600,000</u>	<u>1,584,993</u>

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

17. Funds Held for Capital Works Projects

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

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
ILE Whare Wananga Project	(20,000)	-	(222,619)	222,619	(20,000)
Gym Weather Tightness	(100,777)	-	(4,423)	-	(105,200)
S Block Weather Tightness	(111,124)	-	(141,986)	-	(253,110)
Roofing Project	-	124,503	(66,514)	-	57,989
Heat Pumps Project	-	62,719	(2,255)	-	60,464
Admin Block Air Conditioning	-	112,266	(112,266)	-	-
Totals	<u>(231,901)</u>	<u>299,488</u>	<u>(550,063)</u>	<u>222,619</u>	<u>(259,857)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	118,453
Funds Receivable from the Ministry of Education	(378,310)

This contribution was treated as a 'donation' to the Ministry of Education (because it is the owner of the buildings) and has been recognised in the Statement of Changes in Net Assets/Equity.



2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
ILE Whare Wananga Project	(72,834)	160,000	(476,557)	369,391	(20,000)
Gym Weather Tightness	111,189	24,000	(672,651)	436,685	(100,777)
Football Turfs	(311,416)	695,113	(1,028,079)	644,382	-
S Block Weather Tightness	-	-	(111,124)	-	(111,124)
Totals	(273,061)	879,113	(2,288,411)	1,450,458	(231,901)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(231,901)

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
	\$	\$
<i>Board Members</i>		
Remuneration	8,685	8,530
<i>Leadership Team</i>		
Remuneration	1,637,293	1,420,917
Full-time equivalent members	10	9
Total key management personnel remuneration	1,645,978	1,429,447

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

Principal

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

	2025 Actual	2024 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	280 - 290	270-280
Benefits and Other Emoluments	6-7	6-7



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	53.00	38.00
110 - 120	32.00	18.00
120 - 130	16.00	13.00
130 - 140	5.00	3.00
140 - 150	3.00	2.00
150 - 160	1.00	3.00
160 - 170	3.00	0.00
	<u>113.00</u>	<u>77.00</u>

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 Number of People	\$0 - \$30,000 2	\$0 - \$30,000 2

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.

Pay Equity and Collective Agreement Funding Wash-up

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

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$283,864).

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 for teacher laptops (TELA)

(b) motor vehicle lease

	2025 Actual \$	2024 Actual \$
No later than One Year	40,732	43,843
Later than One Year and No Later than Five Years	48,203	51,072
	<u>88,935</u>	<u>94,915</u>

The total lease payments incurred during the period were \$54,883 (2024: \$48,922).

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 (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	3,208,016	3,369,357	3,909,521
Receivables	1,624,607	1,520,000	1,468,489
Investments - Term Deposits	6,200,000	6,000,000	4,000,000
Total financial assets measured at amortised cost	<u>11,032,623</u>	<u>10,889,357</u>	<u>9,378,010</u>

Financial liabilities measured at amortised cost

Payables	2,488,972	2,240,000	2,184,874
Finance Leases	546,678	546,000	414,888
Total financial liabilities measured at amortised cost	<u>3,035,650</u>	<u>2,786,000</u>	<u>2,599,762</u>

24. 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 Westlake Girls High School's financial statements for the year ended 31 December 2025

The Auditor-General is the auditor of Westlake Girls High School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 6 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Analysis of Variance, 2025 Goals and Areas of Strategic Priority, Statement of Compliance with Employment Policy, 2025 NCEA Achievement Report 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 independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

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



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

WESTLAKE GIRLS HIGH SCHOOL

ANALYSIS OF VARIANCE 2025

Te Mana Wāhine

Confident, robust, optimistic, proud citizens of Aotearoa New Zealand, equipped for global success

ACADEMIC RESULTS 2025

[Analysis of Academic Results](#) presented to the Board including targets for 2025 vs provisional results.

This includes the reasoning for our results, comparison data, and the changes that have been made over the last year.

Tracking documents for [Term 1, 2, 3 and 4 2025](#) – aligned to Westlake Girls High School Strategic Plan, goals and strategic priorities show progress towards goals and targets throughout the school year.

2025 GOALS AND AREAS OF STRATEGIC PRIORITY

KNOWING OUR ĀKONGA

Building staff and student engagement with achievement data and effective measurement systems to inform teaching practices and support student growth

WHAT HAPPENED?	WHY DID IT HAPPEN?	WHERE TO NOW?
<p>An extra standard was provided to those who had NA in 1x L3 English internal, so they had another opportunity to gain UE without relying on 3 x external standards. This was also offered to students how may have missed the writing credits in UE lit as Y12s.</p> <p>Students at Y12 and 13 without the literacy co-req were offered an opportunity to gain 10 literacy credits through the completion of a Level 1 History standard in combination with Level 2 speech.</p> <p>There was a co-req-specific WSL role to help support literacy across the school in conjunction with the WSL literacy co-ordinator role (with a focus on UE lit)</p>	<p>This helped support literacy requirements and made sure the focus was on the ability to get UE in English, which is a course most students take in Level 3.</p> <p>Some of our FFP students and students who arrived part way through the year needed an alternative pathway to gain their literacy qualification rather than through the co-requisite</p>	<p>With the disestablishment of the Kahui Ako, WGHS Board is committed to continuing to resource staff to work as literacy co-ordinators in the school so that tracking and monitoring can take place and interventions offered for those at risk.</p>
<p>WSL time (2.5 WSL roles) was dedicated to helping those who had not achieved their numeracy co-req or were at risk of not achieving. There was also a specific focus on supporting those for who English was not their first language by providing support in other languages by maths teachers.</p> <p>A maths specialist took at risk students in small groups for several weeks in the lead up to the co-req assessments to tutor them and help them understand the requirements of the assessment.</p>	<p>Numeracy support was required for those who did not gain the co-req due to recent arrival at the school, those who struggled with the language barrier, and those who had not yet met the level of maths required to gain the co-req in numeracy.</p>	<p>With the disestablishment of the Kahui Ako, WGHS Board is committed to continuing to resource staff to work as literacy co-ordinators in the school so that tracking and monitoring can take place and interventions offered for those at risk.</p> <p>Two senior leaders with maths teaching experience will work with at risk students in small groups on intervention programmes for students in Years 9-11 inclusive.</p>
<p>A staff member was given the responsibility of making sure staff were digitally literate, especially around the use of KAMAR. The role involved offering staff PLD sessions, one on one support and the creation of a webpage as reference for staff so they know how to access information and</p>	<p>Staff need to know where and how to access information on students to help them with their planning and student outcomes. Having a single person to go to with an expertise in this space has helped gain staff confidence in the use of data and where to access information on students</p>	<p>The WGHS Board has committed to supporting this role as an ongoing position in order for all staff to confidently access data and meet the school goal.</p>

<p>other data on students.</p>	<p>for better outcomes.</p>	
<p>Ongoing staff credit predictions were completed every term by Y13 teachers with better accuracy over the last three years.</p> <p>In 2025, staff were also asked to predict Y12 and 13 Māori and Pasifika students also.</p> <p>By mid-year HOF/HODs were notified of students in their learning areas who had gained 6 credits or less in a course</p>	<p>To know our ākonga and help identify those who were at risk so interventions could be put in place. Staff making these predictions three times a year has made for better accuracy.</p> <p>Teachers were then able to state what supports were being put in place to help students who were not achieving</p> <p>Academic mentoring of individual students was put in place to help monitor success in assessments and tracking toward level 3 targets</p>	<p>Asking staff to predict results for senior students has proven to be helpful with monitoring and tracking at risk students and allowing interventions to take place when required. This will continue for 2026 and will also include Y12s.</p>
<p>During the start of the year Department reviews with the Principal and Associate Principal, HOF/HODs discussed changing and refining courses based on student results.</p> <p>This also involved a discussion around school goals and raising achievement for all.</p>	<p>Staff revise and refine courses based on student results and student feedback to offer the best possible outcomes for their learners.</p>	<p>Staff will continue to look at courses and make sure they are fit for purpose and help set students up for success.</p>

HAUORA

Preparing and supporting all students to leave Westlake Girls' High School as resilient, lifelong learners

WHAT HAPPENED?	WHY DID IT HAPPEN?	WHERE TO NOW?
<p>The Challenge Success survey was conducted again in 2025 to see where the changes have occurred particularly around engagement at school.</p> <p>We looked at the next steps for focus based on student voice and feedback.</p> <p>When we obtained our results, we were one of the only schools to have completed the survey twice, which provided us with good insights.</p>	<p>As part of the ICGS we had access to the survey through Stanford University to give us an understanding of how the students at our school fare in terms of well-being, and school engagement (and other areas) compared to similar schools internationally and schools in Australasia.</p> <p>Based on the data provided in 2024, we decided that we wanted track how our students were feeling over time, so we completed the survey again in 2025.</p>	<p>We will complete the survey for the third time in March this year. The data will be able to show trends and changes over the period and give us insights into how students are faring at WGHS and how we make change in noted spaces.</p>
<p>Student and parent feedback to the Leaver's Survey showed that students felt prepared for their future beyond school and are feeling optimistic and predominantly ready to face what the future holds for them.</p>	<p>Each year we conduct a survey with students and their parents/caregivers as they complete Year 13 in order to obtain feedback as part of our focus on continuous improvement.</p>	<p>We will continue to seek feedback from our students and whānau to see where we are successful and areas for improvement.</p>
<p>Staff involvement in Strategic Planning occurred in several ways.</p> <ul style="list-style-type: none"> • Department goals were linked to the school strategic plan and targets • Staff participated in a joint Strat Planning Evening session with the Board of Trustees for the revised Strategic Plan. 	<p>The WGHS Strategic plan was revised, and we needed staff, parent and student voice to make sure we met the needs of our stakeholders.</p> <p>When setting Department goals, staff need to know why and how they will be contributing to the plan for the wider school community.</p>	<p>With a revamped Strategic Plan 2026-2029, SLT need to work with HOF/HODs to make sure the plan is embedded across the school, where it is visible, recognised, and accessible for staff, students and the wider school community.</p>
<p>Focus across the school on the importance of 14 credits or more to help raise UE, Level 3, and endorsement in subjects. This was done as both a department goal and linked to the predictive tracking of Y13 students.</p> <p>This led to a 4% increase in UE in 2025</p>	<p>In 2024, our UE pass rate was lower than expected. With departments and individual teachers focussing on improving the number of students who obtained 14+ credits, we aimed to improve UE as a whole for the 2025 Y13 cohort.</p>	<p>Focus on 14+ credits in all levels 2 and 3 courses will continue with the aim of maintaining UE pass rates and increasing subject endorsements at levels 2 and 3.</p>
<p>Through whanaungatanga we grew our relationship with our local iwi Ngāti Pāoa relationships, giving effect to Te Tiriti o Waitangi</p> <p>This included a full staff teacher</p>	<p>Our relationship has grown and deepened with Ngāti Pāoa over the last two years through the planning and opening of our Whare Āhuru Mōwai and planning for our Puna (Māori form class)</p>	<p>Service agreement with Ngāti Pāoa to be signed.</p>

<p>only day visit to Piritahi Marae. Ngāti Pāoa led pōwhiri, enacting Ngāti Pāoa tikanga when appropriate and PLD sessions on both pōwhiri and Matariki.</p>		
<p>We created a new role in the school of 'AI and Futures' lead teacher. Using her expertise, we were able to create a robust AI policy, student guidelines and learning modules, as well as staff guidelines, training, and PLD.</p> <p>AI at Westlake website</p> <p>Draft Evaluation of Students' AI literacy</p>	<p>Embracing change and innovation so our students are future ready, and our staff are competent in leading this</p>	<p>The next steps in the AI journey are to align AI use to the Pedagogy framework and to continue building capability in both staff and students.</p> <p>Our focus is on safeguarding learning and cognition competencies through the reinforcement of human oversight and non-reliance on AI. We will also make sure staff understand how to use AI for Productivity purposes and support with new curriculum implementation.</p>
<p>The Teacher Profile and Pedagogy Framework were finalised and shared with staff through a number of PLD sessions throughout the year.</p>	<p>They align with the Student Growth Profile and aims to establish who the staff at WGHS are and how they teach. It brings together past PLD and aligns with our school goals, vision, and strategic priorities.</p>	<p>The aim is to establish their importance and embed both the Teacher Profile and the Pedagogy Framework as part of the culture of staff at WGHS that is sustainable through staffing changes.</p> <p>It will also be linked to the WGHS Professional Growth Cycle for teachers and aligned to the school PLD.</p>

INSPIRING GROWTH

Fostering a school community that inspires and challenges all students to develop their personal identity, strengths, academic potential, values, and leadership abilities.

WHAT HAPPENED?	WHY DID IT HAPPEN?	WHERE TO NOW?
<p>SLT, Deans and Form teachers continued to refer to and embed the Growth profile in school culture, explaining the importance of growth mindset, self-belief, and student agency. The Growth Profile was referred to in Assemblies Y9-11</p> <p>The Growth Profile also became a part of our official end of year reporting to parents in both Year 9 and Year 10</p>	<p>This was the second full year of introducing the Growth Profile to students and embedding it into the school culture.</p> <p>It was linked to the Year 9 camp which was evident in the Parent feedback and the student feedback</p> <p>WGHS believe it is important to provide support for students to develop their skills of self-belief, agency, and leadership through the school values and vision.</p>	<p>Year 9 and 10 students will be involved in creating a behaviour matrix to inform a self and teacher assessment framework based on the Student Growth Profile which will be used in reporting for students.</p>
<p>Establishment of the Puna/Māori whānau form class with criteria for involvement which includes attendance, expectations, and involvement in Te Reo Māori/Te Ao Haka.</p>	<p>To help foster a sense of identity and belonging for Māori ākonga in the school, an inquiry was completed and both student and whānau voice was collected. The Puna was supported by SLT and Board.</p>	<p>The Puna students were formally welcomed with a Pōwhiri to the whare Āhuru Mōwai at the start of the year. During the first year, staff will review and refine processes, successes and areas for improvement</p>
<p>In the final year of the Kahui Ako, all WSLs in Te Kāhui Ako o Pupuke completed projects that aligned with both the Kāhui Ako's Achievement Challenges and WGHS's Strategic Plan and goals.</p>	<p>Through the Kahui Ako roles, we were able to make use of the time allowance and leadership capability building by aligning our strategies and providing better outcomes for students across all schools in our area.</p>	<p>Kāhui Ako were disestablished by the Government in 2025 and will no longer be funded for 2026 or beyond.</p>
<p>Students from Y9-13 were involved in various focus groups looking at the Strategic Plan, alignment to the Student Growth Profile and the Graduate Profile. Y12s in particular provided feedback on what they thought about the Graduate Profile and an updated version of what skills and attributes they thought student a WGHS should leave with</p>	<p>Student voice is an important and valued contribution to the strategic plan and new graduate profile</p>	<p>Share widely with the school community – making students aware via documents and assemblies (by both staff and prefects)</p>

Westlake Girls High School Statement of Compliance with Employment Policy

As at 31st of December 2025, Westlake Girls High School has ensured the fair and proper treatment of its employees in all aspects of employment by:

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

2025 NCEA Achievement Report: Westlake Girls' High School

Overall NCEA Achievement 2025

Level 1	Level 2	Level 3	UE
54.2%	88.6%	93.4%	87.2%

Māori and Pasifika NCEA Achievement 2025

Ethnicity	Level 1	Level 2	Level 3	UE
Māori	44.9%	74.5%	93.8%	81.3%
Pasifika	19.4%	61.3%	87.0%	43.5%

General Trends and Successes

- **Level 3 and UE Momentum:** We have seen a continued upward shift in our Level 3 results (93.4%) and University Entrance (87.2%), both of which have seen steady gains since 2023. These results significantly outperform both National and EQI Band trends.
- **Māori Achievement:** It is exceptionally pleasing to see the significant rise in Māori Level 3 (93.8%) and UE (81.3%) results. Māori learners are now performing well above the National average and exceeding the EQI band for these qualifications.

Areas for Focus and Strategic Targeting

- **Level 2 Decline:** There is a concerning downward trend in Level 2 achievement, which has dropped from 96.4% in 2021 to 88.6% in 2025. This remains an area requiring immediate focus and investigation into potential barriers for this cohort.
- **Pasifika UE Achievement:** While Pasifika Level 3 results remain strong (87.0%), there has been a sharp and significant drop in University Entrance for Pasifika learners, falling to 43.5% in 2025. This is now a critical target area for academic mentoring and support this year.
- **Level 2 Māori & Pasifika:** Both Māori (74.5%) and Pasifika (61.3%) Level 2 achievement rates have declined compared to previous years and currently sit below the EQI band targets. Targeted interventions similar to the academic mentoring used for Level 3 will be prioritized for these groups.

Endorsements, Literacy and Numeracy

	Level 1	Level 2	Level 3
Merit	36.7%	38.4%	41%
Excellence	12.1%	28.4%	18.4%
Literacy	96.4%		
Numeracy	97.8%		

* Outstanding rates of literacy and numeracy.

Kiwisport Report

Westlake Girls High School is one of New Zealand's leading sports schools, with a strong commitment to sporting excellence. All our students are encouraged to participate in a school sport during their time at Westlake.

We have over 30 sports ranging from Athletics to Yachting with opportunities both for the committed athlete to develop their potential, and also for others to play at social or beginner level. Engagement in sport enables students to experience the health benefits that sport offers while building a strong team and school spirit which involves staff, students and the extended Westlake community. In addition to providing opportunities to develop personal and leadership skills, sport also fosters social interaction and a sense of fair play.

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025 the school received \$61,400.02 (excluding GST) in Kiwisport funding. The funding was applied to subsidise the salaries of our Sports staff.