

WESTMERE SCHOOL | TE REHU

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1568
Principal:	Rebecca McColgan
School Address:	81 Garnet Road, Westmere, Auckland
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School Email:	rebecca@westmere.school.nz
Accountant / Service Provider:	Schooled Limited



Westmere School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Paul Scoringe	Co-Presiding Member	Re-elected September 2025	September 2028
Charles Thompson	Co-Presiding Member	Elected November 2023	November 2026
Rebecca McColgan	Ex-Officio		
Rochelle Roiri	Parent Representative	Elected September 2025	September 2028
Zoe Ikin	Parent Representative	Elected September 2025	September 2028
Deane-Rose Ngatai-Tua	Parent Representative	Co-opted August 2024	August 2027
Kim Archibald	Parent Representative	Re-Elected November 2023	November 2026
Kylie McBeth	Staff Representative	Re-elected September 2025	September 2028
Te Mete Lowman	Co-Presiding Member	Co-opted October 2019	April 2025
Anthony van Leeuwen	Parent Representative	Elected September 2022	September 2025
Nadine Hohepa	Parent Representative	Elected September 2022	September 2025
Kate Lee	Parent Representative	Co-opted May2025	December 2025

WESTMERE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Westmere 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.

Paul Scerifigo / Charles Thompson

Rebecca McColgan

Full Name of Presiding Member

Full Name of Principal

Paul Scerifigo *Charles Thompson*

Rebecca McColgan

Signature of Presiding Member

Signature of Principal

29/5/26

29/5/26

Date

Date

Westmere 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	4,495,209	861,326	4,369,750
Locally Raised Funds	3	423,830	408,540	447,780
Interest		54,698	45,000	71,093
Total Revenue		4,973,737	1,314,866	4,888,623
Expense				
Locally Raised Funds	3	134,155	146,100	175,325
Learning Resources	4	3,101,587	677,297	2,920,255
Administration	5	234,852	234,171	246,867
Interest		3,814	2,707	3,022
Property	6	1,527,531	315,015	1,527,123
Loss on Disposal of Property, Plant and Equipment		2,667	-	845
Total Expense		5,004,606	1,375,290	4,873,437
Net Surplus / (Deficit) for the year		(30,869)	(60,424)	15,186
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(30,869)	(60,424)	15,186

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

Westmere 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		2,291,516	2,287,560	2,276,330
Total comprehensive revenue and expense for the year		(30,869)	(60,424)	15,186
Contribution - Furniture and Equipment Grant		15,267	-	-
Equity at 31 December		2,275,914	2,227,136	2,291,516
Accumulated comprehensive revenue and expense		2,275,914	2,227,136	2,291,516
Equity at 31 December		2,275,914	2,227,136	2,291,516

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.

Westmere 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	411,504	1,245,341	302,761
Accounts Receivable	8	279,524	260,403	260,403
GST Receivable		12,985	43,927	43,927
Prepayments		51,376	34,262	34,262
Inventories	9	4,778	5,450	5,450
Investments	10	773,075	-	961,886
Funds Receivable for Capital Works Projects	17	9,308	-	-
		1,542,550	1,589,383	1,608,689
Current Liabilities				
Accounts Payable	12	273,753	276,160	276,162
Revenue Received in Advance	13	510	-	1,705
Provision for Cyclical Maintenance	14	77,583	28,350	18,435
Finance Lease Liability	15	25,811	15,776	20,036
Funds held in Trust	16	200	-	200
Funds held for Capital Works Projects	17	248	-	138,344
		378,105	320,286	454,882
Working Capital Surplus/(Deficit)		1,164,445	1,269,097	1,153,807
Non-current Assets				
Property, Plant and Equipment	11	1,233,289	1,187,966	1,330,834
		1,233,289	1,187,966	1,330,834
Non-current Liabilities				
Provision for Cyclical Maintenance	14	84,754	179,765	185,087
Finance Lease Liability	15	37,066	50,162	8,038
		121,820	229,927	193,125
Net Assets		2,275,914	2,227,136	2,291,516
Equity		2,275,914	2,227,136	2,291,516

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

Westmere 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		943,517	967,442	848,252
Locally Raised Funds		402,669	398,475	450,878
Goods and Services Tax (net)		30,942	-	(33,951)
Payments to Employees		(529,004)	(526,454)	(507,381)
Payments to Suppliers		(807,512)	(638,625)	(661,004)
Interest Paid		(3,814)	(2,707)	(3,022)
Interest Received		59,328	45,000	57,159
Net cash from/(to) Operating Activities		96,126	243,131	150,931
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(15,082)	(161,756)	(65,880)
Proceeds of Investments		188,811	961,886	64,142
Net cash from/(to) Investing Activities		173,729	800,130	(1,738)
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,267	-	-
Finance Lease Payments		(28,974)	37,864	(28,254)
Funds Administered on Behalf of Other Parties		(147,405)	(138,545)	48,061
Net cash from/(to) Financing Activities		(161,112)	(100,681)	19,807
Net increase/(decrease) in cash and cash equivalents		108,743	942,580	169,000
Cash and cash equivalents at the beginning of the year	7	302,761	302,761	133,761
Cash and cash equivalents at the end of the year	7	411,504	1,245,341	302,761

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.

Westmere School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Westmere 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	21 - 40 years
Furniture and Equipment	5 - 10 years
Information and Communication Technology	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 grants received where there are unfulfilled obligations for the School to provide services in the future. The 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 of accounts payable and finance lease. 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	935,157	861,326	858,909
Teachers' Salaries Grants	2,434,211	-	2,300,006
Use of Land and Buildings Grants	1,125,841	-	1,210,835
	<u>4,495,209</u>	<u>861,326</u>	<u>4,369,750</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	159,774	151,000	167,272
Fees for Extra Curricular Activities	62,526	64,100	109,042
Trading	47,886	45,500	46,470
Fundraising and Community Grants	153,644	147,940	124,996
	<u>423,830</u>	<u>408,540</u>	<u>447,780</u>
Expense			
Extra Curricular Activities Costs	83,009	87,100	132,878
Trading	17,225	14,000	14,505
Fundraising and Community Grant Costs	33,921	45,000	27,942
	<u>134,155</u>	<u>146,100</u>	<u>175,325</u>
	<u>289,675</u>	<u>262,440</u>	<u>272,455</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>			

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	66,957	66,234	60,334
Information and Communication Technology	43,307	41,898	41,980
Employee Benefits - Salaries	2,767,289	336,054	2,603,888
Staff Development	43,872	28,150	20,595
Depreciation	175,737	202,911	188,299
Other Learning Resources	4,425	2,050	5,159
	<u>3,101,587</u>	<u>677,297</u>	<u>2,920,255</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,525	10,525	10,120
Board Expenses	10,567	11,180	6,929
Legal Fees	1,100	-	-
Other Administration Expenses	51,695	51,770	50,711
Employee Benefits - Salaries	134,993	135,400	153,960
Insurance	13,879	13,500	13,349
Service Providers, Contractors and Consultancy	12,093	11,796	11,798
	<u>234,852</u>	<u>234,171</u>	<u>246,867</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	78,475	78,480	78,475
Cyclical Maintenance	68,005	23,028	21,545
Heat, Light and Water Rates	68,414	47,607	47,749
Rates	-	300	-
Repairs and Maintenance	91,476	75,500	74,410
Use of Land and Buildings	1,125,841	-	1,210,835
Employee Benefits - Salaries	59,049	55,000	52,068
Other Property Expenses	36,271	35,100	42,041
	<u>1,527,531</u>	<u>315,015</u>	<u>1,527,123</u>

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

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	185,481	283,455	302,761
Short-term Bank Deposits	226,023	961,886	-
Cash and cash equivalents for Statement of Cash Flows	<u>411,504</u>	<u>1,245,341</u>	<u>302,761</u>

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

Of the \$411,504 Cash and Cash Equivalents \$448 is subject to restrictions for the following reasons:

\$248 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.

\$200 of Funds Held in Trust Received are held by the School, as disclosed in note 16.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	40,870	29,264	20,904
Receivables from the Ministry of Education	-	-	8,360
Interest Receivable	9,304	13,934	13,934
Teacher Salaries Grant Receivable	229,350	217,205	217,205
	<u>279,524</u>	<u>260,403</u>	<u>260,403</u>
Receivables from Exchange Transactions	50,174	43,198	34,838
Receivables from Non-Exchange Transactions	229,350	217,205	225,565
	<u>279,524</u>	<u>260,403</u>	<u>260,403</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	691	1,178	892
School Uniforms	4,087	4,272	4,558
	<u>4,778</u>	<u>5,450</u>	<u>5,450</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	773,075	-	961,886
Total Investments	<u>773,075</u>	<u>-</u>	<u>961,886</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	1,057,684	10,081	-	-	(56,049)	1,011,716
Furniture and Equipment	186,753	7,182	(2,666)	-	(72,284)	118,985
Information and Communication Technology	25,634	-	-	-	(12,987)	12,646
Leased Assets	28,508	63,777	-	-	(30,408)	61,877
Library Resources	32,255	2,217	(2,398)	-	(4,009)	28,065
	<u>1,330,834</u>	<u>83,257</u>	<u>(5,064)</u>	<u>-</u>	<u>(175,737)</u>	<u>1,233,289</u>

The net carrying value of furniture and equipment held under a finance lease is \$61,877 (2024: \$28,508)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,700,731	(689,015)	1,011,716	1,690,649	(632,965)	1,057,684
Furniture and Equipment	978,374	(859,389)	118,985	1,084,916	(898,163)	186,753
Information and Communication Technology	358,609	(345,963)	12,646	361,749	(336,115)	25,634
Leased Assets	111,254	(49,377)	61,877	101,713	(73,205)	28,508
Library Resources	99,743	(71,678)	28,065	105,361	(73,106)	32,255
	<u>3,248,711</u>	<u>(2,015,422)</u>	<u>1,233,289</u>	<u>3,344,388</u>	<u>(2,013,554)</u>	<u>1,330,834</u>

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	21,639	46,585	36,467
Accruals	12,278	-	10,120
Employee Entitlements - Salaries	229,350	217,205	217,205
Employee Entitlements - Leave Accrual	10,486	12,370	12,370
	<u>273,753</u>	<u>276,160</u>	<u>276,162</u>
Payables for Exchange Transactions	273,753	276,160	276,162
	<u>273,753</u>	<u>276,160</u>	<u>276,162</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Other revenue in Advance	510	-	1,705
	<u>510</u>	<u>-</u>	<u>1,705</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	203,522	185,087	181,977
Increase/(decrease) to the Provision During the Year	68,005	23,028	21,545
Use of the Provision During the Year	(109,190)	-	-
Provision at the End of the Year	<u>162,337</u>	<u>208,115</u>	<u>203,522</u>
Cyclical Maintenance - Current	77,583	28,350	18,435
Cyclical Maintenance - Non current	84,754	179,765	185,087
	<u>162,337</u>	<u>208,115</u>	<u>203,522</u>

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	29,763	15,776	21,557
Later than One Year	39,895	50,162	8,527
Future Finance Charges	(6,781)	-	(2,010)
	<u>62,877</u>	<u>65,938</u>	<u>28,074</u>
Represented by			
Finance lease liability - Current	25,811	15,776	20,036
Finance lease liability - Non current	37,066	50,162	8,038
	<u>62,877</u>	<u>65,938</u>	<u>28,074</u>

16. Funds held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	200	-	200
	<u>200</u>	<u>-</u>	<u>200</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 \$
Playground # 248899		78,074	1,073	(79,147)	-	-
Joinery # 240469		60,270	7,483	(67,753)	-	-
Reduce Solar Gain # 253342		-	6,728	(6,480)	-	248
Acoustic Wall Coverings # 253343		-	-	(2,953)	-	(2,953)
LED Upgrade #253340		-	54,497	(60,084)	-	(5,587)
Resurface Court #253341		-	35,500	(36,268)	-	(768)
Totals		138,344	105,281	(252,685)	-	(9,060)

Represented by:

Funds Held on Behalf of the Ministry of Education	248
Funds Receivable from the Ministry of Education	(9,308)

	2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Fencing # 240474		55,864	-	(55,864)	-	-
Drainage # 240473		34,420	5,379	(39,799)	-	-
Playground # 248899		-	81,405	(3,331)	-	78,074
Joinery # 240469		-	62,845	(2,575)	-	60,270
Solar # 248897		-	57,157	(57,157)	-	-
Heat Pumps # 248898		-	63,105	(63,105)	-	-
Light/Carpet # 240471		-	61,952	(61,952)	-	-
Totals		90,284	331,843	(283,783)	-	138,344

Represented by:

Funds Held on Behalf of the Ministry of Education	138,344
Funds Receivable from the Ministry of Education	-

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 and Deputy Principals.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	3,490	3,555
<i>Leadership Team</i> Remuneration	417,500	404,022
Full-time equivalent members	3	3
Total key management personnel remuneration	420,990	407,577

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare and support for the school.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	7	5
110 - 120	2	1
120 - 130	2	1
	11	7

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	-	-

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

As at 31 December 2025, the Board had capital commitments of \$56,440 (2024:\$138,344) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Reduce Solar Gain # 253342	248
Acoustic Wall Coverings # 253343	56,192
Total	<u>56,440</u>

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 no contracts.

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	411,504	1,245,341	302,761
Receivables	279,524	260,403	260,403
Investments - Term Deposits	773,075	-	961,886
Total financial assets measured at amortised cost	<u>1,464,103</u>	<u>1,505,744</u>	<u>1,525,050</u>

Financial liabilities measured at amortised cost

Payables	273,753	276,160	276,162
Finance Leases	62,877	65,938	28,074
Total financial liabilities measured at amortised cost	<u>336,630</u>	<u>342,098</u>	<u>304,236</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 Westmere School's financial statements for the year ended 31 December 2025

The Auditor-General is the auditor of Westmere School (the School). The Auditor-General has appointed me, Sefton Vuli, using the staff and resources of Audit New Zealand, 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:

- 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 29 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information 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 Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

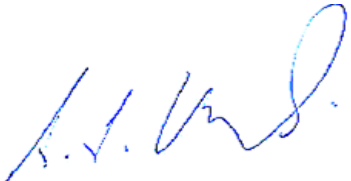
In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.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

Independence

We are independent of the School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1

International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to be 'S. Vuli', written in a cursive style.

Sefton Vuli
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Annual Report/Analysis of Variance 2025



Strategic Goals		Education Requirements	Goals
1	To respond to the data and have high aspirations for all students	NELP Objective 1 Priority 2: Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education to their needs, and sustains their identities, languages and cultures	Attendance Implement STAR to improve student attendance.
			Community Engagement Continue to engage whānau throughout the school to create partnerships with the kura to support our tamariki through shared aspirations and goal-setting.
2	Ensure equitable outcomes for all learners through the implementation of the updated New Zealand Curriculum (NZC)/Mātauranga	NELP Objective 2 Priority 4: Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy NELP Objective 3 Priority 6: Develop staff to strengthen teaching, leadership and learner support capability across the education workforce NELP Objective 3 Priority 5: Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning	New NZC Continue to upskill all teachers in the new NZC.
			Assessment/Reporting to Parents Continue to upskill the teachers in the new NZC progressions. Educate teachers and the community on any new reporting and the changes to the NZC.
			NUONI Curriculum Where necessary, create progressions for learning specific to Māori-medium in Reading, Writing and Oral Language.
			Science Pūtaiao Continue to upskill teachers in hands-on ways Science Pūtaiao can be brought to life in the classroom.
3	Investigate a pathway for International Students to attend Westmere School		Create a pathway for International Students to attend Westmere School

Strategic Goal 1: To respond to the data and have high aspirations for all students

Annual Goal: Implement STAR to improve student attendance.

Summary of the Plan

Attendance will be closely monitored, and absences will be followed up by SLT. Standard emails will be sent home when attendance drops below certain levels. Whānau will be notified of the implications of missing school during term time for family holidays.

Where we are currently at

- Term 1 77% Regular Attendance (72% 2023)
- Term 2 62% Regular Attendance (62% 2023)
- Term 3 51% Regular Attendance (48% 2023) - holidays peaked at 36% this term
- Term 4 68% Regular Attendance (66% 2023)

Our low regular attendance statistics are mainly due to illness (roughly 50% of absences in T4) or holidays during term time (approx 20% in T4 - peaking at the start and end of each term). We have 3-5 students at any time who we monitor for attendance issues. We work with their whānau to return to regular attendance.

How will our targets and actions give effect to Te Tiriti o Waitangi?

Ensuring that learners' and whānau presence and engagement at school is monitored, maintained and promoted.

Annual Target

- Regular attendance is 75% or higher in 2025
-

What do you expect to see by the end of the year?

Fewer absences during term times for holidays.

Reduced impact of absences reflected in school-wide academic data.

Reduced impact of absences as observed in social interactions (friendships) and overall mental health and wellbeing.

Strategic Goal 1: To respond to the data and have high aspirations for all students

Annual Goal: Implement STAR to approve student attendance

Actions	Measurement of Success	Analysis of Actions
<p>Attendance monitored weekly and parents/caregivers receive an email when attendance drops below:</p> <ul style="list-style-type: none"> ● 10% ● 20% etc. 	<p>75% of students attending regularly (90%) each term.</p>	<p>Attendance was regularly monitored and parents were contacted when attendance dropped below thresholds 95%, 90%, 85%.</p> <p>Teachers were more careful about recording lateness. Children were made aware of the importance of being on time.</p> <p>We had a number of children who were on graduated attendance plans which had an impact on our overall data. Holidays during term time were still an issue. Absence due to unjustified reasons was not high. There was significant illness (e.g. 5 children in hospital at once) during the winter months. We hit a low of 51% in Term 3 due to these factors all coinciding.</p> <p>Our overall attendance for 2025 was 65%. We did not hit our target.</p>
<p>Whānau meetings are held when unjustified attendance drops below 90% and, where applicable, strategies to support children attending school are put into place, i.e. support from external services (child health nurse, RTLB).</p>	<p>Parents/caregivers of students attending <90% have been contacted and plans put into place to support children coming to school.</p>	<p>Parents and caregivers were offered support with the child health nurse when a prolonged absence is due to medical reasons. Additional RTLB supports put into place where required.</p>
<p>School newsletters used to promote attendance and inform the community about attendance targets</p> <p>Parents/caregivers are notified of the implications for learning and friendships if holidays are taken during term time.</p>	<p>Children are absent for fewer days during term time for whānau holidays</p> <p>Parents notify the principal of their intent to take children out of school during term time, and an email response is sent.</p>	<p>A number of initiatives were put in place to inform the community about the importance of regular attendance:</p> <ul style="list-style-type: none"> ● informed about attendance targets and reminded of the impact of lateness via the school newsletter - ongoing throughout the year ● Weekly emails sent to notify parents/caregivers of students who have been absent of the implications (social and academic) of non-attendance. ● Parents have been asked to schedule holidays or appointments after school hours or during school holidays, where possible. ● Feedback has indicated that some parents are not aware of the impact of missing

school. Letting them know the percentage has been helpful. Judging by the emails we receive from parents, doctor's notes, etc. parents do seem to be aware of the requirement for regular attendance at school. We are still working to shift attitudes about holidays during term times.

Strategic Goal 1: To respond to the data and have high aspirations for all students

Annual Goal: Continue to engage whānau throughout the school to create partnerships with the kura to support our tamariki through shared aspirations and goal-setting.

Summary of the Plan

To create regular community events and opportunities for creating partnerships with whānau to gather parent voice about their aspirations for their child and the kura. To create events where there is greater whakawhanaungatanga so whānau feel they are part of a community.

Where we are currently at?

Last year we re-instated Studio Connectors to run studio events throughout the year. In 2024 these events also included our Māori-medium whānau at the same year levels, meaning there was more engagement across the English- and Māori-medium. We would like to build on these events as a way to gather community feedback at the same time. We made the shift with our Whānau Hui in Māori-medium to include more whānau involvement and move away from a model of information delivery.

How will our targets and actions give effect to Te Tiriti o Waitangi?

Building stronger relationships through whakawhanaungatanga. Using whānau aspirations to plan for future educational outcomes. Developing whanaungatanga amongst whānau to foster a sense of belonging.

Annual Target

- Strategic plan reflects goals and aspirations of whānau
-

What do you expect to see by the end of the year?

- More whānau who know one another
- SLT have a clear picture of whānau goals and aspirations for their tamariki so they are able to create the strategic plan for the next three years

Strategic Goal 1: To respond to the data and have high aspirations for all students

Annual Goal: Continue to engage whānau throughout the school to create partnerships with the kura to support our tamariki through shared aspirations and goal-setting.

Actions	Measurement of Success	Analysis of Actions
<p>Re-format “Meet the Studio/Class” to include whakawhanaungatanga and opportunities for mātua to interact with one another. Whānau also experience how we work collaboratively and the strategies we use as kaiako to engage their tamariki. Use the event to gather feedback on one aspect of school.</p>	<p>Parent Survey after the event - Feedback from whānau is positive. Engagement between parents at the event is high. Resulting whānau voice is evident in school plans, environment and events - informs our upcoming strategic plan.</p>	<p>We used a number of events and opportunities to collect community voice throughout the year. We had high engagement from parents, children and staff. There were many opportunities and ways to give feedback on our questions.</p> <p>Different scenarios gave us the opportunity to learn which times, places, events were best for collecting voice. We had a wide representation of voices.</p> <p>The Board worked together to group ideas into themes and these were used to create the new strategic plan.</p>
<p>Incorporate an element of information gathering into Studio Breakfasts or other Studio Connector Events/Whānau Hui</p>	<p>Resulting whānau voice is evident in school plans, environment and events - informs our upcoming strategic plan.</p>	
<p>Alternate Whānau Hui with Whānau Whakawhanaungatanga from T2-4 - organised games and activities for whānau to play and enjoy together with a kaitahi</p>	<p>More opportunities for whānau to connect throughout the year so the noho isn't the only way whānau get to know one another.</p>	
<p>Develop a method of gathering feedback through the newsletter/separate email account</p>	<p>Resulting whānau voice is evident in school plans, environment and events - informs our upcoming strategic plan.</p>	
<p>Collect student and staff voice to help inform the strategic plan</p>	<p>Resulting staff and student voice helps to inform our upcoming strategic plan.</p>	

Strategic Goal 2: Ensure equitable outcomes for all learners through the implementation of Te Mātaiaho

Summary of the Plan

We have begun using the new curriculum progressions and will continue to work through these and what they look like in practice throughout the year. We will respond to government expectations for assessment and reporting to parents as they are released. We will unpack the new English curriculum for Years 7 and 8 for our tamariki who have completed the Year 6 progressions. We will investigate the Year 4-6 BSLA programme and determine how it aligns with our current programme. NUONI will work to develop guidelines for te reo Māori language progression in Māori-medium. We will strengthen teaching practice in Science by exploring a hands-on-approach to teaching and learning,

Where we are currently at

We have effective systems in place for tracking the progress of students, reporting to parents, planning, teaching and sustaining what we regard as good practice that aligns with the refreshed NZC. Kaiako are unpacking the new progressions as we make our way through the curriculum and are navigating how any differences impact our programmes. We are awaiting the Year 7-13 English curriculum. We are using the new progressions that are available and are preparing for changes to reporting to parents. We have trained all teachers in the Junior area in BSLA and it is being used in Years 1-6. We have trained one LA. Two teachers have completed the BSLA refresher course.

In 2024, we worked to align and solidify assessment practices. Data is now more accurate across NUONI. With better assessment practices and knowledge kaiako had a better understanding of children's progress. This meant we could start identifying tamariki who were ready to move from Reading to Pānui. Teachers currently have an understanding of science concepts and use curriculum support documents to plan and teach.

Annual Target:

- Maintain current achievement results based on the new curriculum progressions, particularly in Mathematics
 - The gap is closing between Māori-medium and English-medium achievement
-

What do you expect to see by the end of the year?

- Curriculum coverage in place that responds to the new demands of the refreshed NZC
- Teachers plan, teach and assess against the new curriculum progressions
- Assessment matrices have been updated and are in use through Hero goal wheels
- Parents have been informed and educated about the changes
- NUONI have clear guidelines for language progression
- Teachers have more hands-on strategies for teaching Science concepts and processes
- Teachers are feeling confident about their baseline Science|Pūtaiao knowledge in preparation for the updated Science curriculum

Strategic Goal 2: Ensure equitable outcomes for all learners through the implementation of Te Mātaiaho

Annual Goals:

- New NZC: Continue to upskill all teachers in the new NZC.
- Assessment/Reporting to Parents: Continue to upskill the teachers in the new NZC progressions. Educate teachers and the community on any new reporting.
- **NUONI Curriculum:** Where necessary create progressions for learning specific to Māori-medium in Reading, Writing and Oral Language.
- **Science|Pūtaiao:** Continue to upskill teachers in hands-on ways Science|Pūtaiao can be brought to life in the classroom.

Actions	Measurement of Success	Analysis of Actions
<p>New NZC/Assessment & Reporting to Parents</p> <p>Use of:</p> <ul style="list-style-type: none"> • Team planning meetings • Staff Meetings • Coaching Triads • ToDs <p>to continue to familiarise kaiako with the new Maths and English curricula. SLT and YGLs working alongside kaiako to unpack progressions.</p>	<ul style="list-style-type: none"> • Kaiako are able to use the new English and Mathematics progressions to plan and assess children accurately 	<p>Upskilled staff in the new curriculum until it changed again in October. Update added to 2026 Annual Plan. Staff adapted to 2024 version of the curriculum well and implemented the changes efficiently and smoothly for learners.</p> <p>TODs and Curriculum Days allowed teachers to continue to unpack and moderate progressions, which helped to create alignment across teams/school</p> <p>The Curriculum Team began working on exemplars to support teachers with moderation/assessment.</p>
<p>New NZC Ongoing BSLA Training</p> <ul style="list-style-type: none"> • Enrol a teacher each from the Middle and Senior Schools to participate in the Year 4-6 BSLA trial and then determine which level would be best for the remaining untrained teachers. • Three LAs completing the LA BSLA microcredential. • One Junior School teacher completing Y0-3 BSLA • DP completing BSLA Literacy Specialist course • Two Junior School teachers 	<ul style="list-style-type: none"> • All Junior School teachers are trained in BSLA • Senior School teachers have begun to implement BSLA and some teachers have been trained in Y4-6 BSLA • A plan has been made to decided which level of BSLA Middle School teachers should be trained in • Both DPs are able to lead BSLA 	<ul style="list-style-type: none"> • All Junior teachers and LAs have achieved their micro-credential. • Year 4-6 teachers and Principal/DP trained in BSLA for Years 3-8 in Term 3 and 4. Began implementing in Term 4 and have completed the first 10-week taumata. • Children and teachers are enjoying the programme (student voice collected Y4-6) • Plans in place for how to run BSLA in the middle school for 2026 • DPs/Principal are able to lead BSLA

<p>completing the YO-3 BSLA Refresher course</p>		
<p>Reporting to Parents</p> <ul style="list-style-type: none"> ● Use the new progressions to report to whānau on progress and achievement ● Continue to educate whānau about changes to the curriculum and progressions 	<ul style="list-style-type: none"> ● Reporting has been updated to reflect new progressions ● Whānau have been informed of changes 	<ul style="list-style-type: none"> ● New goal wheels are on Hero ● Teachers are using them to assess learners ● Parents have been informed multiple times about changes in the newsletter <p>However, these all need to change again in 2026 due to a new release of the Curriculum and further changes/requirements to reporting that are not yet finalised.</p>
<p>NUONI Curriculum</p> <ul style="list-style-type: none"> ● Have clear benchmarks to develop te reo Māori fluency - kōrero, pānui, tuhituhi ● Explore rangaranga reo ā-tā - how could it be incorporated into our programme 	<ul style="list-style-type: none"> ● NUONI kaiako and whānau are clear about te reo Māori language development progressions ● YGL and kaiako have made an informed decision about whether to and how to include rangaranga reo ā-tā into the programme 	<ul style="list-style-type: none"> ● Engaged support from the Ministry Curriculum Team ● Two teachers will complete Rangaranga reo ā-tā in 2026 ● Have a clear decision-making process for transitioning from English reading to Māori.
<p>Building Science Pūtaiao Capability across Kaiako</p> <ul style="list-style-type: none"> ● Deepen staff knowledge and understanding of Science concepts and processes in preparation for the new Science curriculum ● Regular PLD delivered at staff meetings throughout the year using House of Science kits ● Expose kaiako to a range of hands-on science experiences to widen repertoire 	<ul style="list-style-type: none"> ● Planning will show activities that are engaging, hands-on, and relevant 	<ul style="list-style-type: none"> ● House of Science boxes have been carefully selected and booked over the year. ● Each Science staff meeting focuses on specific Science skills to build teacher confidence and familiarisation with the curriculum. ● Staff have been enthusiastic about the Science meetings, which have exposed them to a variety of ways to engage their students using a hands-on approach. <p>House of Science was an excellent resource.</p>
<p>Annual Target:</p> <ul style="list-style-type: none"> ● Maintain current achievement results based on the new curriculum progressions, particularly in Mathematics ● The gap is closing between Māori-medium and English-medium achievement 		

We were able to maintain overall achievement results similar to 2024 in Reading and Writing. There was an 8% difference in achievement between 2024 and 2025 in Mathematics. Mathematics was the curriculum area that had the greatest shift in expectation, many experts said there was a year and a half to two year difference in expectation between the old curriculum and the 2024 version.

At & Above	Mathematics	Reading	Writing
2024	94%	93%	89%
2025	86%	93%	85%

The gap between Māori-medium and English-achievement did not reduce.

At & Above	Mathematics		Reading		Writing	
	EM	MM	EM	MM	EM	MM
2024	96%	82%	96%	79%	91%	78%
2025	91%	70%	94%	86%	89%	68%

The effect of the new curriculum has been more significant on our Māori-medium students in Mathematics and Writing.

Investigations into the data showed no patterns or trends to help explain differences in the data. Planning was the same across Māori-medium and English-medium. Class ratios are smaller in Māori-medium and there was significant support. There were however proportionally higher levels of special needs across Māori-medium than English-medium. Investigations are continuing in 2026.

Strategic Goal 3: Investigate a pathway for International Students to attend Westmere School

Summary of the Plan

We would like to investigate a pathway for having international students at Westmere School. During the process we will make sure that we are fully aware of our responsibilities and liabilities. We will have carefully considered the pros and cons and what is involved in designing a programme that is beneficial and a positive enriching experience for both domestic and international students.

Where we are currently at

We currently do not have international students but have enough space in our school and robust teaching and learning programmes that we could consider having international students in the future.

What do you expect to see by the end of the year?

- We know the process to have international students at our school
- We know what would be necessary to support a programme for international students

Strategic Goal 3: Create a pathway for International Students to attend Westmere School

Annual Goal: Create a pathway for International Students to attend Westmere School

Actions	Measurement of Success	Analysis of Actions
Find out the steps to attain accreditation for International Students (Code of Practice)	We are aware of the process and the time/resourcing requirements to gain accreditation We are aware of the costs and liability	Meet with different principals and SIEBA to understand the steps required to host international students.
Investigate and select an agency to work with	We are aware of the options for agencies, including; <ul style="list-style-type: none">• contractual obligations• costs• expectations of families coming to NZ• the types of students coming to NZ, i.e. short or long term	We discovered through out investigation that this process would be covered through our membership with SIEBA.

<p>Learn about the different types of international students and what type of student would be best for our situation/school, e.g. short-term or long-term and how they might impact on our programmes and our domestic students</p>	<p>We know about the different types of international students. We know the impacts that international students could have on our resources and domestic students. We are confident that we could provide a positive and productive experience for our domestic and international students.</p>	<p>Learnt about short and long term students. Most schools start with short term stays while they build up there reputation.</p>
<p>Understand what supports/a programme for International Students would be needed</p>	<p>We are aware of what is required to develop a programme and the necessary supports for the type of international student we would like to host.</p>	<p>SIEBA outlined the requirements.</p>
<p>Understand what changes would be needed to be made to our website to advertise to and support international applications</p>	<p>We know what changes/costs we'd need to make to our website so it is informative and attractive to international families and they are able to complete enrolment through it.</p>	<p>Reviewed websites from many other schools to determine what would be useful. Further research to be done in 2026.</p>

Evaluation and analysis of the school's students' progress and achievement

Student performance against the learning areas.

	Mathematics	Reading	Writing
% of chn At or Above	86%	93%	85%

- There were dips in Mathematics and Writing achievement. Reading remained consistent.
- Investigation into Writing data showed the shift in focus to greater spelling accuracy impacted achievement. A shift in teaching/assessment will be needed in 2026 so more of these goals can be achieved.
- There continues to be disparity between achievement in Māori-medium and English-medium. Some of the year group cohorts are so small it is difficult to make comparisons. There has also been a high level of special needs across the cohort which impacts the data more significantly than in EM. Investigations will continue in 2026.
- There was a drop in the number of children achieving Above. This will be a target for 2026 as teachers become more familiar with the new curriculum. There were some Year 6 students who were above in Reading but there was no Year 7 & 8 English curriculum to mark them against.

How we have given effect to Te Tiriti o Waitangi

In addition to actions outlined above, we have a te reo Māori overview that is followed throughout the English-medium. Te ao Māori is also integrated into all Kaupapa units and where appropriate throughout the rest of the curriculum. Tikanga is set by Ngā Uri O Ngā Iwi and followed throughout the kura.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>All team meetings have a health and safety component - asking for identified hazards, near misses, accidents and incidents. These are shared with the principal who evaluates the level of urgency and addresses these with the property manager and/or office staff.</p> <p>The principal and property manager meet on an ongoing basis, or sooner if a matter arises.</p> <p>The caretaker has a schedule to be completed daily. This is reviewed in an ongoing manner to address short-term changes (e.g. a weekend event at school) or longer-term trends.</p> <p>All matters are reported to the board at each meeting.</p>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<p>The board appointed the Principal as the EEO.</p> <p>The policy is shared with all new staff as part of the induction process.</p> <p>The principal reports to the presiding members in detail on the appointment process and to the whole board as part of the principal's report.</p> <p>Staff professional progress was addressed in an ongoing way through staff meetings for professional learning and coaching sessions. The senior leadership team regularly addressed any areas where teachers may benefit from support (including flexible working arrangements) or encouragement to further their careers.</p>

	<p>In October/November teachers are invited for a formal discussion so the principal can better understand changes to their career aspirations and goal for the short and long term.</p> <p>The EEO policy is reviewed alongside our School Docs schedule.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>There is an appointment committee established for appointments. Our policies clearly outline a schedule of delegations to ensure impartiality. Ensuring that presiding members are well-informed adds a layer of checks and balances.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> • The aims and aspirations of Māori, • The employment requirements of Māori, and • Greater involvement of Māori in the Education service? 	<p>We have a new Year Group Leader who is Māori. We are currently coaching her in the role. This aligns with the community feedback that Māori leadership is an important factor in meeting the aspirations of Māori learners at our school.</p> <p>Another Māori teacher has joined our curriculum team to develop her leadership skills.</p> <p>10 staff members have been involved in Mumu Reo (formerly Te Ahu o te Reo) to continue to grow and develop their language.</p> <p>Our Māori unit has been heavily supported by SLT and the Board to have smaller class sizes and help induct new staff and support learning of kaiako and tamariki. This has been to ensure staff feel supported and successful.</p>
How have you enhanced the abilities of individual employees?	<p>Staff professional progress is addressed in an ongoing way through staff meetings for professional learning and coaching sessions. The senior leadership team regularly addressed any areas where teachers may benefit from support (including flexible working arrangements) or encouragement to further their careers.</p> <p>This year we one teacher become a Year Group Leader. A new teacher joined the Curriculum Team. Other areas of responsibility are always open for development to any teachers who have an interest/passion in a particular area. LAs have also been involved in PLD to continue to upskill.</p> <p>Our Year 3-6 teachers and the principal all trained in BSLA and a Junior teacher as well as our DP did the Year 0-3 programme. Our other DP began the Tier 2 and 3 BSLA training.</p> <p>10 staff members were enrolled in Mumu Reo (a paid version of the former Te Ahu o te Reo).</p> <p>In October/November teachers are invited for a formal discussion so the principal can better understand changes to their career aspirations and goals for the short and long term.</p>
How are you recognising the employment requirements of women?	<p>The nature of our profession is that we have an overrepresentation of women in our workplace, including leadership positions.</p>
How are you recognising the employment requirements of persons with disabilities?	<p>This is addressed through the EEO policy and establishment of an appointments committee, where all applications are shared with the committee. When and where needed employment conditions have been altered to meet needs.</p>

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		✓
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?		✓

Kiwisport funding

We received a grant of \$6126.72 from Kiwi Sport. In 2025 this was used to subsidise swimming lessons across the school.