

WESTLAKE BOYS HIGH SCHOOL



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	37
Principal:	Paul Fordham
School Address:	30 Forrest Hill Road, Takapuna, Auckland
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Accountant :	Judith Clough

Members of the Board:

Name	Position		Occupation	Term Expires
Mr Paul Mahan	Chairperson	Elected	SAP Alliance Leader	1/09/2028
Mr Achilles Yeoung	Student Rep	Elected	Student	1/10/2026
Mr Brad Coetzee	Staff Rep	Elected	HOD Social Sciences	1/09/2028
Mr Brad Norman	Parent Rep	Co-Opted	Chief Data and Digital Officer	1/10/2028
Mr Bernie Cheng	Parent Rep	Co-Opted	Design and Delivery Manager	1/10/2028
Mr Chris Maclean	Parent Rep	Elected	Director	1/09/2028
Mrs Danielle Grant	Parent Rep	Elected	Local Board Member	1/11/2026
Mrs Erin Davies	Deputy Chair	Co-Opted	Lawyer	1/11/2026
Mr Hak Jun Lee	Parent Rep	Co-Opted	Lawyer	1/10/2028
Mr Jimmy O'Brien	Parent Rep	Elected	General Manager	1/11/2026
Mr Paul Fordham	Headmaster		Headmaster	
Mr Stephen Bendall	Parent Rep	Elected	General Counsel	1/09/2028

WESTLAKE BOYS HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Westlake Boys' High School

Headmaster's Annual Report

For the year ended 31 December 2025

Tena koutou katoa
E ngā mana, e ngā reo, e ngā karangatanga maha
Ngā mihi o te pō ki a koutou

Good afternoon and greetings to you all,

A special welcome to our Board chairman, Mr. Paul Mahan, and members of the Board of Trustees. To our special guests, members from the universities, PTA members, award sponsors, students, parents and staff –

On Saturday 7th December 2024, my phone started ringing at 9am on the dot. It was Andrew Nicoll, our previous Board Chairman, calling to offer me the position as Headmaster of New Zealand's best school, our school. I had been anticipating the call and prepared for either a disappointed but respectful 'thank you for the opportunity', or my preferred, the simple statement of ... 'I accept'. And that I did.

To me, what I accepted was not only the most fulfilling and rewarding job, but the responsibility to care for and support our entire school community. 2800 boys, 250 staff, their families, Westlakers, local businesses, volunteers, and the rest. As is teaching, or any role held in a school, being Headmaster is one of service, one where my time, and time for the school become the same. I very much subscribe to Albert Einstein's idea that 'only a life lived for others, is a life worthwhile', and whilst only being in the role for a brief moment, I hope my actions thus far indicate the commitment I have to ensuring my time is spent guiding, supporting and promoting an environment where our boys, your boys, can find a purpose and pursue it with vigour, confidence and

It is therefore a privilege to reflect on this year. My first as Headmaster and the school's 64th:

We started with the announcement that we achieved 312 scholarships in the 2024 academic year, the first time a school has achieved more than 300. Coupled with this were exceptional pass rates for NCEA levels 2 and 3 with 98% and 99% respectively. Our data this year indicates that we are tracking toward similar academic outcomes and although the margins are small, our intention is to keep getting better.

Alongside the historic academic achievements, our rowers broke what felt like a 41-year curse and won the Maadi Cup in dramatic fashion after being in second position for the first 1000m of the race. On that same day, we won the Dunstan Cup and Springbok Shield to complete a clean sweep of the major national honours in secondary school rowing. We have recently been named the country's top sporting school for 2025, and this has come after national top four finishes in Basketball, Football, Hockey and Rugby, with national titles in

At the beginning of Term 2, and after countless hours rehearsing throughout the school holiday period, we hosted our school shows Mamma Mia! And Three Birds Alighting on a Field. The moving and moody play of Three Birds was excellent, and deservedly, Nikau Alexander was awarded Best Male Lead at the prestigious Auckland Live Showdown Awards. Mamma Mia! was performed in front of sold-out crowds each night, which was unsurprising considering the quality of the acting and the tap along songs which are so well known and

Our music faculty continued with their successes. Our choirs were awarded three out of the six national awards at this year's Big Sing competition, more than any other school, and our instrumental groups were dominant with their acknowledgments at the KBB Music Festival. We are blessed to have music of exceptional quality to enrich many of our events and assemblies – the consistency and quality is such that it would be easy to take it for granted. We truly are blessed with the musical talents of our boys.

The acknowledgement and celebration of culture at Westlake is something else we are proud of. This year, our Kapa Haka group have gone from strength to strength with their most recent performance at Te Ahurea being the best we have seen. We also had a Fijian group perform at Polyfest which was outstanding, and through annual events such as Chinese Night, Korean Night, Pinoy Night, Indian Night, and the Cultural Night Market, the diversity of our community continues to enrich the overall breadth of experience offered through the school.

We continued with enrichment trips this year. Our languages department facilitated a cultural experience trip to Japan, and they also have a trip to China coming up in December. We took 29 students and 5 staff on a hockey tour to Europe where our boys were able to hone their skills against some of Germany and Belgium's best youth players and experience the traditions and practices of some different cultures. The time and energy contributed by staff members to plan and facilitate these trips, speaks to the general commitment of our amazing staff. Looking ahead to 2026 we have a music tour to China, a football trip to Spain, a Rugby tour to

This year, we began a significant period of infrastructure development across the campus. In January, we broke ground on an extension to our Music and Drama facility. This is a \$5.5m undertaking that will answer a long overdue need to provide a suitable performance and rehearsal space for the many music and drama groups in the school. We will officially open this in January next year.

We are currently working with the Ministry of Education to finalise development plans for our Design and Innovation Facility. This is one of the original school buildings and at just over 60 years old, is in need of significant remodelling. We expect to start this in September of next year. Also in the planning is a new

the development of a garden and seating space for students, the renovation of our Nelson Blocks, which we know as B, C and E Block, and the resultant development of more teaching and learning spaces. With many of our buildings nearing end of life, the school is entering an important phase of modernisation.

On the 5th of May, we welcomed the Education Review Office to school for their first review of Westlake in 6 years. After just three and a half days with us, they made an assessment on both our compliance and our ability to meet the needs of our students. Considering the complexity of our school, its size, and the volume of work we get through on an annual basis; I am not sure of the accuracy of their judgements after just three and a half days. However, the underlying sentiment of their review was overwhelmingly positive – so ahead we

Our school is not one which is confined by its fence line. This year, we have seen continued support from our Westlakers through events organised by the committee. Their charter is focussed on providing financial aid for students and families who are suffering hardship. This is a meaningful cause, and it is great to have alumni continuing their legacy in an impactful way. This year, we also established our Westlake Business Network, and this has gained some momentum. Our hope is to grow this network and provide a platform for those connected to our school to do business with one another. We also hope that as our students move into their

Further on the Westlaker front, we had the pleasure of hosting the 3Latin Class of 1969 for a reunion in March. 16 members of this class reconnected at school for the first time in fifty years, and they were joined by previous staff members Joan Farrell, Bob Overend, Tom Dowling and Noel Christensen. It was great listening to stories of their time at Westlake and their observations of how things have changed. These types of interactions are becoming more frequent as we age, and they are incredibly important to ensure we understand where we have

Recently, we worked through our Board election and again the school has been blessed with a capable and passionate group of individuals to steward and guide us to success. Led by Paul Mahan, we have new members in Chris Maclean and Hakjin Lee, and a group of continuing and returning members. The expertise of this group is exceptional, and I want to publicly acknowledge their commitment and service to our school.

At the end of this year, we will be setting our strategic direction for the next three years. This will comprise of four pillars, all of which are connected. They are,

- Student Experiences and Outcomes
- Financial Growth
- Infrastructure Maintenance and Development
- Sustainability

For the past 3 months we have been undertaking some work to consider our direction, and I want to thank those community members who provided feedback through our recent consultation process. I look forward to finalising our plans in the coming weeks and sharing a stepped plan for achieving our aspirations over the next

It feels like it is more important than ever to think strategically about our future as this is a time where we face considerable change and challenge.

The government are currently taking quick and significant action to improve the academic outcomes and attendance rates of students nationally, and with this comes wholesale curriculum change, a proposed new qualification system and various other measures which increase accountability for schools and caregivers.

We have had to navigate PPTA industrial action throughout the second half of this year, staffing the school is challenging, we have seen a spike with In Zone enrolment numbers which will impact roll size and general student demographics in the near future, and operationally we don't get the funding that we need from the

So, we understand our challenges and alongside the Board of Trustees, we look forward to responding with some robust strategic thinking.

Now, I understand that as an employer, staff will come and go as they look to develop their careers, or their interests and passions may change. However, there are some staff you just wish could stay. This year, we are losing one of these staff members, one of our best – Mrs. Becky O'Gram.

Mrs. O'Gram, our Associate Principal, has worked at the school for 14 years. However, it is what she has contributed that is more noteworthy than length of service. Starting out in the mathematics department, she was quickly identified as a leader and expert of the teaching craft. Throughout her time at Westlake, she has been someone who others turn to for advice about their classroom practice, and she seems to have an endless pipeline of creative ideas for how to positively engage boys in their learning, and ensure there is accountability

It was no surprise that in time, Mrs. O'Gram was promoted to Head of Faculty for Mathematics. She is a natural leader, and during her tenure in this role, she lifted student outcomes, implemented robust systems, and established a warm and caring environment for both staff and students.

Then on to the Senior Leadership Team. Progressing from Deputy Principal to Associate Principal, Mrs. O'Gram has had oversight of several significant arms of the school. Staffing, Curriculum, Teaching and Learning, Reporting and Professional Development to name a few. She has also had a hand in timetabling, has worked closely with the International Boys School Coalition to support research and development for boys' education around the world, has led countless staff wellbeing initiatives, activities and inductions, and in

An achievement of significance is Mrs. O'Gram's contribution to the growth and success of our Scholarship programme. Under her leadership, this programme has been transformed into the gold standard. The best in the country where year on year, we produce more scholarships per capita than any other school and in recent years, the highest total number of both scholarships and top scholars nationally reflecting success with quantity

Mrs. O'Gram has accepted an opportunity to share her expertise and support the staffing needs of the country's teaching profession, as a Teaching Fellow at the Teacher Training Institute. She will be exceptional in this role and those under her care would be hard pressed to find a more suitable mentor and guide as they

Mrs. O'Gram is intelligent, optimistic, decisive and thoughtful. She is one in a million, and we will deeply miss her at Westlake. Hers is a legacy that will live on through the continuation of a positive academic culture and several systems which have been implemented under her guidance. This afternoon, in acknowledgement of her incredible contribution to our school, can we put our hands together for Mrs. Becky O'Gram.

Finally, I want to thank our PTA, Foundation Board Members and Westlakers Committee for your selfless and dedicated support of our school.

To those I work most closely with –

The Senior Leadership Team: Mrs. O'Gram, Mr. Young, Mr. Pearson, Mr. Dale, Mrs. Jorgenson, Ms. Boniolo, Mrs. Arbuthnot, Mr. Davis and Matua Johnny Waititi.

To the Executive Team members: Mrs. Clough, Mr. Cachopa, Mr. Hollister, Mrs. Fordham, Mrs. McGahan and my incredible Executive Assistant, Mrs. Dorward. You work tirelessly, thank you for your support and your

To the staff, subject leaders, deans, guidance staff, nurses, administration team, coaches, managers, and all others who work in the school. We are blessed to have you and thank you for your efforts to continue moving

To the boys, and particularly our award winners this afternoon. Thank you for making the most of your time here at school. I am in awe of your achievements and your willingness to engage with your education and It has been a fantastic year.

Onwards we go.

Virtute experiamur and thank you.

Westlake Boys' High School Chairman's Annual Report

For the year ended 31 December 2025

Tēnā koutou katoa,

What a year it has been!

It's a privilege to be Chairman of the Westlake Boys High School Board, and to be able to reflect and celebrate the achievements of our young men.

Many of the achievements, have made Westlake the top school in academia, drama and music and most recently sports. All of this has been achieved by a school that is remarkably just 63 years old, and yet we top the list of some of NZ's best schools.

We are creating a legacy for generations to come.

In parallel with these achievements there has been many changes to both the senior leadership of the School and the School Board.

At the start of this year, we saw the appointment of our new Headmaster, Mr Paul Fordham. As well, during the year we have promoted 3 senior leaders to be Deputy Principals - Jim Davis, Carla Boniolo, Jude Arbuthnot.

School Board elections were also held for 3 parent representative positions, the Staff Rep and Student Rep

The Board now consists of 11 people. Five parent elects, four co-opted members, our staff representative and our student representative.

Danielle Grant, Jimmy O'Brien, Stephen Bendall, Erin Davies, Bernie Chen, Brad Norman, Hak Jun Lee, Brad Coetzee (Staff Rep), Achilles Yeong (Student Rep) and Chris MacLean (new) and Paul Mahan (Board Chair), thank you all for your contribution to defining and upholding the Legacy of Westlake.

I would like to acknowledge the incredible contribution of 3 of our outgoing Board members

- Chase Zheng, who served on the Board for 4 years and was the voice of our Asian Community.
- Melinda Iles, who served on the Board for 9 years and was a strong influence in the care and wellness of our
- Andrew Nicoll, who served on the Board for 15 years, 9 as Chairman. Andrew was part of defining and driving a number of the changes that we see in the school today.

Thank you.

I would also like to acknowledge the leaving of Ms Becky O'Gram. Becky, words cannot express the contribution you have made to this school and the Legacy you leave behind. Thank you.

I want to turn back now to talk about Legacy—a word that carries weight, meaning, and responsibility.

A word that I'm passionate about and why I decided to get involved in the governance of Westlake.

Legacy is not just what we leave behind—it's what we build every day. It's the impact we have on others, the values we uphold, and the example we set. At Westlake, legacy is woven into our culture. It's in the excellence we strive for, the respect we show, and the resilience we develop.

Let me begin with a story.

Years ago, a student stood on our stage, receiving an award not just for academic excellence, but for service to others. He wasn't the loudest voice in the room, nor the most decorated athlete. But he was consistent. He showed up. He helped others. He led quietly, with humility. Today, that young student is our Headmaster, Mr Paul Fordham, the first Westlake old boy to be our Headmaster. That is legacy.

To our prize-winners: your hard work, your commitment, and your character have earned you the recognition you deserve. But more than that, you are shaping the story of this school. You are showing your peers and those still to come, what it means to lead, to persevere, and to grow. You are becoming the kind of men who will leave a mark—not just on Westlake, but on the world, you are going in to.

To our Year 13 leavers: your time here is coming to an end, but your legacy is just beginning. You've contributed to the spirit of this school—in the classroom, on the sports field, through service and friendship. As you step into the next chapter, remember that your story is not about titles or trophies. It's about integrity. It's doing the right thing, even when it's difficult. This is what will define you as a Westlaker.

And to our younger students: look around you. See the examples being set. Learn from them. And know that your journey starts now. Every choice you make, every effort you give, every kindness you show—it all matters.

The Westlake Legacy is about connection. It's about the relationships you build—with your teachers, your classmates, your families. It's about the way we lift each other up, challenge each other, and grow together. Westlake is not just a school—it's a community.

As a Board, we are very proud of Westlake and how the school goes from strength to strength. A legacy of excellence, of opportunity, and of community. We see it in the calibre of our students, the dedication of our staff, and the support of our families. We see it in the way our alumni return—not just with success stories, but

So, as we honour achievement, let us also honour character. Let us celebrate not just what you've done, but who you're becoming.

Because that is the true legacy of Westlake Boys High School.

Ngā mihi nui, and congratulations to you all.

Westlake Boys High School Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Paul Mahan
Full Name of Presiding Member


Signature of Presiding Member

12/5/26.
Date

Paul Leslie Fordham
Full Name of Headmaster


Signature of Headmaster

12/05/2026
Date

Westlake Boys High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	28,665,746	28,196,892	28,354,515
Locally Raised Funds	3	9,274,565	7,876,109	7,116,327
Interest		284,769	253,170	395,578
Gain on Sale of Property, Plant and Equipment		2,272	-	3,409
Total Revenue		38,227,352	36,326,171	35,869,829
Expense				
Locally Raised Funds	3	4,105,288	3,972,307	4,166,309
Learning Resources	4	22,583,400	22,215,812	21,563,201
Administration	5	2,952,324	2,734,389	3,004,577
Interest		35,602	83,965	19,257
Property	6	7,222,260	7,203,163	7,602,973
Loss on Disposal of Property, Plant and Equipment		19,932	-	1,721
Total Expense		36,918,806	36,209,636	36,358,038
Net Surplus / (Deficit) for the year		1,308,546	116,535	(488,209)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,308,546	116,535	(488,209)

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 Boys High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		16,100,312	16,100,313	16,588,521
Total comprehensive revenue and expense for the year		1,308,546	116,535	(488,209)
Contribution - Furniture and Equipment Grant		246,369	-	-
Equity at 31 December		17,655,227	16,216,848	16,100,312
Accumulated comprehensive revenue and expense		17,655,227	16,216,848	16,100,312
Equity at 31 December		17,655,227	16,216,848	16,100,312

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 Boys High School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,605,045	171,547	916,254
Accounts Receivable	8	1,791,934	1,911,783	2,082,060
GST Receivable		97,331	-	77,219
Prepayments		443,647	430,112	541,328
Inventories	9	634,002	350,975	476,428
Investments		6,008,189	4,919,331	6,342,770
Funds Receivable for Capital Works Projects	18	44,802	-	396,100
		<u>10,624,950</u>	<u>7,783,748</u>	<u>10,832,159</u>
Current Liabilities				
Accounts Payable	12	3,425,123	2,889,182	2,968,228
Borrowings	13	-	200,000	-
Revenue Received in Advance	14	3,191,106	2,219,279	2,780,646
Provision for Cyclical Maintenance	15	406,337	321,427	300,812
Finance Lease Liability	16	126,152	197,116	180,504
Funds held in Trust	17	2,270,823	2,125,583	2,086,777
Funds held for Capital Works Projects	18	63,545	-	82,000
		<u>9,483,086</u>	<u>7,952,587</u>	<u>8,398,967</u>
Working Capital Surplus/(Deficit)		<u>1,141,864</u>	<u>(168,839)</u>	<u>2,433,192</u>
Non-current Assets				
Property, Plant and Equipment	11	19,272,951	18,955,574	14,597,847
		<u>19,272,951</u>	<u>18,955,574</u>	<u>14,597,847</u>
Non-current Liabilities				
Borrowings	13	2,000,000	1,700,000	-
Provision for Cyclical Maintenance	15	356,778	515,588	608,373
Finance Lease Liability	16	203,708	254,299	77,577
Funds held in Trust	17	199,102	100,000	244,777
		<u>2,759,588</u>	<u>2,569,887</u>	<u>930,727</u>
Net Assets		<u>17,655,227</u>	<u>16,216,848</u>	<u>16,100,312</u>
Equity		<u>17,655,227</u>	<u>16,216,848</u>	<u>16,100,312</u>

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

Westlake Boys High School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		6,090,590	6,349,793	6,237,437
Locally Raised Funds		5,703,118	3,555,032	4,822,436
International Students		4,190,670	2,697,927	3,483,128
Goods and Services Tax (net)		(20,112)	77,219	77,079
Payments to Employees		(4,357,078)	(3,191,375)	(3,873,832)
Payments to Suppliers		(8,551,197)	(8,627,914)	(9,052,734)
Interest Paid		(35,602)	(83,965)	(19,257)
Interest Received		421,522	357,577	385,414
Net cash from/(to) Operating Activities		3,441,911	1,134,294	2,059,671
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,253	-	1,688
Purchase of Property Plant & Equipment (and Intangibles)		(5,880,318)	(5,007,635)	(1,961,169)
Purchase of Investments		-	1,423,439	(268,492)
Proceeds from Sale of Investments		334,581	-	-
Net cash from/(to) Investing Activities		(5,542,484)	(3,584,196)	(2,227,973)
Cash flows from Financing Activities				
Furniture and Equipment Grant		246,369	-	-
Finance Lease Payments		(54,352)	(402,934)	(70,437)
Loans Received		2,000,000	1,900,000	-
Funds Administered on Behalf of Other Parties		471,216	208,129	172,743
Net cash from/(to) Financing Activities		2,789,364	1,705,195	102,306
Net increase/(decrease) in cash and cash equivalents		688,791	(744,707)	(65,996)
Cash and cash equivalents at the beginning of the year	7	916,254	916,254	982,250
Cash and cash equivalents at the end of the year	7	1,605,045	171,547	916,254

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 Boys High School

Reconciliation of net cash from Operating Activities to Comprehensive revenue and expense

For the year ended 31 December 2025

	2025	2025	2024
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
(Deficit) / Surplus for the year	1,308,546	116,535	(488,209)
Add (deduct) non-cash items			
Depreciation Expense	1,184,300	1,246,176	1,187,776
Non-cash movement in Cyclical Maintenance	(146,070)	(72,170)	86,295
Total non-cash items	1,038,230	1,174,006	1,274,071
Add (deduct) investing or financing items			
Gain on Sale of Property, Plant and Equipment	(2,272)	-	(3,409)
Loss on disposal of Property, Plant and Equipment	19,932	-	1,721
Total items classified as investing or financing activities	17,660	-	(1,688)
Add (deduct) movements in other working capital items			
(Increase) decrease in receivables and prepayments	387,807	367,137	(174,366)
(Increase) decrease in inventories	(157,574)	125,453	(23,316)
(Increase) decrease in GST	(20,112)	77,219	77,079
Increase (decrease) in accounts payable	456,895	(164,689)	290,915
Increase (decrease) in revenue in advance	410,460	(561,367)	1,105,185
Total movement in working capital items	1,077,475	(156,247)	1,275,497
Net cash flow from operating activities	3,441,911	1,134,294	2,059,671

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense 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 Boys High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE). 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 1. The School is not publicly accountable and but it is considered large as it exceeds the expense threshold of \$33 million per year.

Measurement Base

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

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 exp 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 15.

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 16. Future operating lease commitments are disclosed in note 23.

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.

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.

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.



Westlake Boys High School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE). 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 1. The School is not publicly accountable and but it is considered large as it exceeds the expense threshold of \$33 million per year.

Measurement Base

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

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 15.

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.

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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 16. Future operating lease commitments are disclosed in note 23.

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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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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



Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	8-10 Years
Board-owned Buildings	40-60 Years
Furniture and Equipment	8-10 years
Information and Communication Technology	3-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing Value

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transactions.

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

l) Accounts Payable

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



m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) 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

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.



s) Financial Instruments

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

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

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

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) 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.

v) Budget Figures

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

w) 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	5,275,740	5,276,428	5,078,634
Teachers' Salaries Grants	17,367,795	16,934,719	16,595,353
Use of Land and Buildings Grants	5,207,361	5,365,452	5,618,748
Other Government Grants	814,850	620,293	1,061,780
	<u>28,665,746</u>	<u>28,196,892</u>	<u>28,354,515</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	2,353,970	2,121,500	2,094,255
Fees for Extra Curricular Activities	1,408,199	1,240,938	1,218,842
Trading	1,025,669	966,796	849,597
Fundraising and Community Grants	635,463	557,066	407,568
Other Revenue	82,508	32,860	127,729
International Student Fees	3,768,756	2,956,949	2,418,336
	<u>9,274,565</u>	<u>7,876,109</u>	<u>7,116,327</u>
Expense			
Extra Curricular Activities Costs	1,983,999	1,944,718	1,933,300
Trading	753,518	617,750	603,866
Fundraising and Community Grant Costs	36,379	-	52,619
Other Locally Raised Funds Expenditure	8,099	-	61,769
International Student - Employee Benefits - Salaries	515,465	409,935	308,597
International Student - Other Expenses	807,828	999,904	1,206,158
	<u>4,105,288</u>	<u>3,972,307</u>	<u>4,166,309</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>5,169,277</u>	<u>3,903,802</u>	<u>2,950,018</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	1,674,822	1,829,355	1,603,174
Information and Communication Technology	199,960	171,024	159,187
Employee Benefits - Salaries	19,437,533	18,839,585	18,524,918
Staff Development	78,465	120,570	79,180
Depreciation	1,184,300	1,246,176	1,187,776
Other Learning Resources	8,320	9,102	8,966
	<u>22,583,400</u>	<u>22,215,812</u>	<u>21,563,201</u>



5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	20,460	16,350	17,678
Board Fees and Expenses	56,852	56,100	51,258
Operating Leases	47,929	19,200	36,760
Legal Fees	19,089	10,000	25,187
Other Administration Expenses	597,565	593,881	792,300
Employee Benefits - Salaries	1,477,570	1,476,382	1,518,189
Insurance	309,300	274,480	267,051
Service Providers, Contractors and Consultancy	423,559	287,996	296,153
	<u>2,952,324</u>	<u>2,734,389</u>	<u>3,004,576</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	432,870	417,505	441,979
Cyclical Maintenance	78,021	139,926	189,632
Heat, Light and Water	342,124	313,410	311,740
Rates	136	-	(193)
Repairs and Maintenance	431,538	252,488	289,394
Use of Land and Buildings	5,207,361	5,365,452	5,618,748
Employee Benefits - Salaries	238,615	209,840	197,216
Other Property Expenses	491,595	504,542	554,457
	<u>7,222,260</u>	<u>7,203,163</u>	<u>7,602,973</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	1,621,273	171,547	925,303
Short-term Bank Deposits	-	-	-
Bank Overdraft	(16,228)	-	(9,049)
Cash and cash equivalents for Statement of Cash Flows	<u>1,605,045</u>	<u>171,547</u>	<u>916,254</u>

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

Of the \$1,605,045 Cash and Investments \$6,008,189, \$63,545 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the School's 5 Year Agreement funding for upgrades to the School's buildings and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned School buildings. In addition to this, \$2,469,925 is held by the School in trust for third parties note 17.

- \$50,000 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 14.
- \$2,874,522 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 14.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	104,507	1,061,783	313,270
Interest Receivable	21,816	-	158,569
Teacher Salaries Grant Receivable	1,665,611	850,000	1,610,225
	<u>1,791,934</u>	<u>1,911,783</u>	<u>2,082,064</u>
Receivables from Exchange Transactions	126,323	1,061,783	471,839
Receivables from Non-Exchange Transactions	1,665,611	850,000	1,610,225
	<u>1,791,934</u>	<u>1,911,783</u>	<u>2,082,064</u>

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Stationery	23,731	-	42,674
School Uniforms	610,271	350,975	433,754
	<u>634,002</u>	<u>350,975</u>	<u>476,428</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	6,008,189	4,919,331	6,342,770
Total Investments	<u>6,008,189</u>	<u>4,919,331</u>	<u>6,342,770</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	10,878,000	556,004	-	-	(298,962)	11,135,042
Building Improvements	1,285,796	229,840	(2,783)	-	(205,811)	1,307,042
Furniture and Equipment	962,123	263,553	(9,068)	-	(244,808)	971,800
Information and Communication Technology	358,366	128,652	-	-	(191,433)	295,585
Motor Vehicles	106,725	-	-	-	(39,091)	67,634
Textbooks	473	-	-	-	(473)	-
Leased Assets	213,071	303,719	(4,924)	-	(198,629)	313,237
Library Resources	38,092	9,882	(4,258)	-	(5,093)	38,623
Work in Progress	755,201	5,042,454	(653,667)	-	-	5,143,988
	14,597,847	6,534,104	(674,700)	-	(1,184,300)	19,272,951

The net carrying value of furniture and equipment held under a finance lease is \$40,767 (2024: \$33,400)

The net carrying value of motor vehicles held under a finance lease is \$nil (2024: nil)

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
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	14,885,969	(3,750,927)	11,135,042	14,329,965	(3,451,965)	10,878,000
Building Improvements	2,110,182	(803,140)	1,307,042	1,891,464	(605,668)	1,285,796
Furniture and Equipment	4,642,473	(3,670,673)	971,800	4,486,596	(3,524,473)	962,123
Information and Communication Technology	1,380,775	(1,085,190)	295,585	1,312,500	(954,134)	358,366
Motor Vehicles	219,885	(152,251)	67,634	219,885	(113,160)	106,725
Textbooks	90,129	(90,129)	-	90,129	(89,656)	473
Leased Assets	514,408	(201,171)	313,237	796,569	(583,498)	213,071
Library Resources	92,605	(53,982)	38,623	97,310	(59,218)	38,092
Work in Progress	5,143,988	-	5,143,988	755,201	-	755,201
	29,080,414	(9,807,463)	19,272,951	23,979,619	(9,381,772)	14,597,847

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	1,157,802	889,182	829,819
Accruals	317,047	-	187,836
Banking Staffing Overuse	20,788	-	79,308
Employee Entitlements - Salaries	1,669,956	1,750,000	1,799,602
Employee Entitlements - Leave Accrual	259,530	250,000	71,668
	<u>3,425,123</u>	<u>2,889,182</u>	<u>2,968,233</u>
Payables for Exchange Transactions	3,425,123	2,889,182	2,968,233
	<u>3,425,123</u>	<u>2,889,182</u>	<u>2,968,233</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Loans due in one year	-	200,000	-
	<u>-</u>	<u>200,000</u>	<u>-</u>
Loans due after one year	2,000,000	1,700,000	-
	<u>2,000,000</u>	<u>1,700,000</u>	<u>-</u>

The school has borrowings at 31 December 2025 of \$2,000,000 (2024 \$0). This loan is from the Westpac Bank for the purpose of constructing a Music and Drama Block. The loan is unsecured, interest is based on the 90 day bank bill plus a margin of 1.35% per annum and the loan is interest only for the first year. Monthly principal repayments are \$18,519, the first payment will be one month after the end of the interest only period. On maturity date, 13 November 2028, all principal and any other amounts outstanding will be paid.

14. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	2,874,522	2,193,586	2,452,608
Other revenue in Advance	316,584	25,693	328,038
	<u>3,191,106</u>	<u>2,219,279</u>	<u>2,780,646</u>

15. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	909,185	909,185	822,890
Increase/(decrease) to the Provision During the Year	78,021	139,926	189,632
Use of the Provision During the Year	(224,091)	(212,096)	(103,337)
Provision at the End of the Year	<u>763,115</u>	<u>837,015</u>	<u>909,185</u>
Cyclical Maintenance - Current	406,337	321,427	300,812
Cyclical Maintenance - Non current	356,778	515,588	608,373
	<u>763,115</u>	<u>837,015</u>	<u>909,185</u>

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 updated each year for actual quotes and painting work.

16. 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	148,638	211,819	192,959
Later than One Year	227,423	268,445	82,209
Future Finance Charges	(46,201)	(28,849)	(17,087)
	<u>329,860</u>	<u>451,415</u>	<u>258,081</u>
Represented by			
Finance lease liability - Current	126,152	197,116	180,504
Finance lease liability - Non current	203,708	254,299	77,577
	<u>329,860</u>	<u>451,415</u>	<u>258,081</u>

17. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	2,270,823	2,125,583	2,086,777
Funds Held in Trust on Behalf of Third Parties - Non-current	199,102	100,000	244,777
	<u>2,469,925</u>	<u>2,225,583</u>	<u>2,331,554</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.

18. 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
		\$	\$	\$	\$	\$
B, C, E Toilet refurbishment	<i>complete</i>	(85,766)	99,242	(15,583)	-	(2,107)
B, C & E Survey	<i>In progress</i>	(10,250)	-	-	-	(10,250)
C Block reclad	<i>In progress</i>	(5,000)	-	-	-	(5,000)
C/B/E Block roof	<i>In progress</i>	82,000	-	(21,029)	-	60,971
D Block Weathertightness	<i>In progress</i>	(295,084)	294,734	-	-	(350)
P1 Demolition	<i>Complete</i>			(27,095)		(27,095)
Safety Nets Gym	<i>Complete</i>		57,024	(54,450)	-	2,574
Totals		(314,100)	451,000	(118,157)	-	18,743

Represented by:

Funds Held on Behalf of the Ministry of Education	63,545
Funds Receivable from the Ministry of Education	(44,802)

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

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
5YA Boiler replacement	<i>Complete</i>	400	(1,150)	-	750	-
B, C, E Toilet refurbishment	<i>In progress</i>	351,177		(436,943)		(85,766)
B/E Survey	<i>In progress</i>	(10,250)				(10,250)
C Block reclad	<i>In progress</i>	(5,000)				(5,000)
C/B/E Block roof	<i>In progress</i>	(5,500)	87,500			82,000
C Block Window Joinery Replacer	<i>In progress</i>	18,806	9,758	(44,310)	15,746	-
D Block Weathertightness	<i>In progress</i>	(295,084)				(295,084)
Lighting Auditorium Admin	<i>Complete</i>	(5,077)			5,077	-
MOE House roof	<i>In progress</i>	1,870	(1,870)			-
Totals		51,342	94,238	(481,253)	21,573	(314,100)

Represented by:

Funds Held on Behalf of the Ministry of Education	82,000
Funds Receivable from the Ministry of Education	(396,100)

19. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions 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.

Erin Davies is a Board member, during the year the School contracted Erin Davies Barrister for employment matters \$9,738. (2024: \$nil). Because this amount is less than \$25,000 (incl GST) for the year, the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

20. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
Board Members		
Remuneration	2,790	4,205
Leadership Team		
Remuneration	3,703,324	3,590,305
Full-time equivalent members	28	28
Total key management personnel remuneration	3,706,114	3,594,510

There are 11 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has 2 Finance members and 2 Property members committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	280-290	300-310
Benefits and Other Emoluments	0-10	0-10

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
170-180	1	-
160-170	-	-
150-160	-	3
140-150	8	5
130-140	8	6
120-130	15	13
110-120	42	30
100-110	40	40
	114	97

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



21. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	\$9,000	\$9,500
Number of People	2	1

22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts 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.

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had a capital commitment of \$nil (2024:\$208,960)

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18.

(b) Operating Commitments

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

(a) operating lease of a Motor Vehicle & Server Lease

	2025 Actual	2024 Actual
No later than One Year	\$ 23,496	\$ 15,993
Later than One Year and No Later than Five Years	40,500	-
	63,996	15,993

The total lease payments incurred during the period were \$30,595 (2024: \$19,192).

24. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,605,045	171,547	916,254
Receivables	1,791,934	1,911,783	2,082,064
Investments - Term Deposits	6,008,189	4,919,331	6,342,770
Total financial assets measured at amortised cost	<u>9,405,168</u>	<u>7,002,661</u>	<u>9,341,088</u>

Financial liabilities measured at amortised cost

Payables	3,425,123	2,889,182	2,968,233
Borrowings - Loans	2,000,000	1,700,000	-
Finance Leases	329,860	451,415	258,081
Total financial liabilities measured at amortised cost	<u>5,754,983</u>	<u>5,040,597</u>	<u>3,226,314</u>

Prior to the year end the School has obtained a \$2 million loan facility drawn at November 2025 from Westpac Bank, to assist with funding of a School led Music Block project.

Fair Value

The fair value of financial instruments is the carrying value.

See notes 7 and 10 for the fair value of deposits

Credit Risk

The maximum exposure to credit risk at 31 December are disclosed in the Statement of Financial Position.

Receivables and grants and funding due from the MOE. No collateral is held to mitigate the risk of loss as a result of default.

In accordance with section 73 of the Education Act 1989, all surplus monies are invested with registered banks. The following cash and deposit balances represent concentrations of credit risk:

	2025 Actual	2024 Actual
	\$	\$
Westpac current accounts	1,621,273	925,303
Westpac term deposits with maturities more than 3 months	6,008,189	6,342,770
	<u>7,629,462</u>	<u>7,268,073</u>
Accrued Interest	21,816	158,569
	<u>7,651,278</u>	<u>7,426,642</u>

At certain points during the year the concentration of credit risk in the Westpac Bank is up to \$8,000,000, (2024: \$8,000,000)

Interest Rate Risk

The Board's treasury policy objectives are to:

- ensure that there is sufficient liquidity to meet operational commitments
- invest in risk free or near risk free investments
- purchase investments with a range of maturity dates.

The maturity periods of the investments are as follows:

	2025 Actual	2024 Actual
	\$	\$
6 months	3,500,000	1,561,705
8 months	2,468,189	2,304,561
9 months	40,000	562,521
12 months	-	1,913,983
	<u>6,008,189</u>	<u>6,342,770</u>

All of the above investments can be readily liquidated, although not necessarily at the amounts recorded above.

Currency Risk

The School has no exposure to currency risk as at reporting date.

Credit Risk

Credit risk is the risk that a third party will default on its obligations to Westlake Boys High School, causing the School to incur a loss.

In the normal course of its business, credit risk arises from debtors, deposits with banks and derivative financial assets. Maximum credit risks are disclosed in the Statement of Financial Position. The concentration of credit risk in respect of cash and cash equivalents is mitigated by investing with high credit rating registered banks (in accordance with section 73 of the Education Act 1989).

Liquidity Risk Management

Ultimate responsibility for liquidity risk management rests with the Board of Trustees, which has built an appropriate liquidity risk management framework for the management of short, medium and long term funding and liquidity management requirements of Westlake Boys High School. The School manages liquidity risk by maintaining adequate reserves and by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Contractual maturity analysis of financial liabilities, excluding derivatives

The table below analyses the financial liabilities (excluding derivatives) into their relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate of the instrument at balance date. The amounts disclosed are the undiscounted contractual cash flows.

	Carrying amount \$000	Contractual cash flows \$000	Less than 6 months \$000	6-12 months \$000	More than 1 year \$000
2025					
Payables (excl income in advance, taxes payable & grants received subject to conditions)	1,157,801	1,157,801	1,157,801	-	-
Finance Leases	329,860	376,061	78,000	70,638	227,423
Borrowings	2,000,000	2,000,000	-	37,038	1,962,962
	<u>3,487,661</u>	<u>3,533,862</u>	<u>1,235,801</u>	<u>107,676</u>	<u>2,190,385</u>
2024					
Payables (excl income in advance, taxes payable & grants received subject to conditions)	829,819	829,819	829,819	-	-
Finance Leases	258,081	275,168	111,346	81,387	82,434
Borrowings	-	-	-	-	-
	<u>1,087,900</u>	<u>1,104,987</u>	<u>941,165</u>	<u>81,387</u>	<u>82,434</u>

25. Events After Balance Date

Subsequent to balance date the cost of the Music Block reached practical completion. Accordingly, the costs previously capitalised as work in progress will be transferred to buildings. The reclassification does not impact total assets but will result in an increase in buildings and a corresponding decrease in work-in-progress of \$5,143,988.

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Westlake Boys' High School

Kiwisport Annual Report

For the year ended 31 December 2025

Kiwisport funding was once again hugely pivotal to our sporting programmes in 2025. Across more than 40 sporting codes we had more than 1800 students representing the school in sport during the year and this funding support was used widely across these sports.

It was vital in supporting and supplementing a number of costs associated with team travel and logistics, School Sport NZ levies, annual sporting fixtures and events such as our traditional school exchanges, as well as helping us meet ever increasing cost for our teams and families to attend regional and national events.

Through the funding we were also able to continue delivering coach and staff development opportunities, this is vital in ensuring our students have access to the most up to date coaching practices and training techniques.

Access to top quality strength and conditioning was again possible thanks to this funding, this is an important part of our strategy to ensure our sporting students are training in a high-quality environment which helps ensure they are well advised with safe and competent movement patterns.

We were again able to use Kiwisport funding to support wages for some of our key sports department staff, which is crucial in providing consistent quality administrative supports to all our sporting stakeholders.

As a school, we continue to be hugely grateful for Kiwisport funding. It supports us in a broad range of areas and helps us to provide quality sporting experiences for the many students and teams we continue to serve.

Andrew Lydiard
Director of Sport

Westlake Boys' High School

Te Tiriti o Waitangi

For the year ended 31 December 2025

As per section 127 of the Education and Training Act 2020, the Westlake Boys High School Board of Trustees supported by the Headmaster, staff and the whole school community, give effect to Te Tiriti o Waitangi through the following structures and initiatives:

Governance and Leadership

The Board of Trustees have an elected member from the Māori community who ensures that Te Tiriti o Waitangi is a priority and at the forefront of discussions and decision making. There is also a subcommittee of the Board of Trustees including this member, the Chairman and the Headmaster which consider and discuss matters arising from our community hui. On the school's Senior Leadership Team we have Te Kaihautū o Te Puna who likewise support the prioritisation of Te Tiriti o Waitangi and te ao Māori. We also have several key staff who are allocated the specific responsibility and care for the success of Māori students at Westlake Boys High School. The school holds regular whanau hui to ensure that the community are informed and consulted, and any feedback is collated and presented to the school Senior Leadership Team and the Board of Trustees through the roles outlined above. The school has several policies which support Te Tiriti o Waitangi and these are reviewed annually and publicly accessible on the school's website.

Strategic Planning

Strategic planning at Westlake Boys High School underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals. Our strategic plan includes Ngā Ara Whakamua, our Maori Success Strategy which is was created in consultation with our community. Our annual implementation plan includes how targets and actions will support Te Tiriti o Waitangi.

Curriculum Planning and Delivery

Westlake Boys High School works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community. Developing our Elevate curriculum in Year 11 has been of particular focus as this is a new programme for the school. Our Te Kaihautū o Te Puna has been pivotal in guiding this work and supporting Heads of Faculty.

Professional Development

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staff to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6). The professional development is woven throughout the year and is delivered by both external specialists and by the leaders of our Te Puna Department with a key focus on mātauranga Māori and how to incorporate this into teaching and learning.

Equitable Outcomes

Each year, the school reviews Māori educational outcomes at faculty and whole school level. This information is presented to the Board of Trustees and then is used to guide any decision making and initiatives which affect the educational outcomes for Māori. In response to this data, we have roles within the school which specifically target the needs of our Māori learners to support their success and achievement. This is ongoing work.

Cocurricular Opportunities

Annually, the school participates in Polyfest and competes in Division 2 and Division 3 for Kapa Haka. This is a significant cultural experience which is supported by the school with time, money and staffing. We also compete in Ki o Rahi and Waka Ama. We have previously hosted Te Ahurea Kapa Haka Festival on two occasions as we feel we have a commitment to supporting the Maori community with opportunities to understand and participate in their cultural practices. Our students also perform at this event. In 2024 we organised an overseas cultural excursion for our Māori students to Hawaii where they visited cultural centres, interacted with indigenous people and also performed Kapa Haka. We have another trip similar to this planned for 2027.

Te Rumaki

At Westlake Boys High School we have an immersion Māori programme which is in its fifth year (Year 9 – 13), where students learn more than 65% of the time in Te Reo Māori. This serves 85 students across the five year levels and gives them an opportunity to learn and succeed as Māori in a traditional state school setting. Having Te Rumaki at Westlake Boys High School has also allowed us to increase our staffing resource for Māori and therefore positively impact all Māori learners and also improve the capability of all teaching staff (NELP Priority 6).

Westlake Boys High School

Student Achievement

As at 31 December 2025

The following report is an analysis of 2025 academic results from a whole-school perspective. It aims to provide a summary view of the successes of our students, and where action is required to improve outcomes and equity. It forms a small part of our annual **student progress and achievement review cycle (SPAR)**. In the first weeks of Term 1 each year, faculty and department leaders conduct an analysis of student achievement data from a course level, answering six evaluative questions:

- A. Analyse the success of students in each subject
- B. Analyse higher levels of success
- C. Analyse the derived grades verses external results (*For NCEA courses with external assessment only*)
- D. Analyse Māori and Pasifika student achievement data
- E. Respond to whole-school student data analysis of other priority learners
- F. Comment on any implications for course structure/curriculum (if applicable)

The Faculty SPAR documents are reviewed by SLT and inform department goals for the year.

In this report, the whole-school SPAR, there are the following sections:

1. NCEA Certificates
2. University Entrance (UE)
3. Priority Learners (NCEA and UE)
4. Numeracy and Literacy
5. Elevate (Year 11) and Junior (Year 9 and 10)
6. Certificate Endorsement
7. Course Endorsement
8. Summary
9. Scholarship (Available after data is released on 10th Feb)

1. NCEA Certificates

The following tables and graphs show the consistency with which students are attaining NCEA certificates at our school. 98% is a pragmatic measure of the success of students who were at our school for long enough, and were studying a curriculum that allowed them to achieve an NCEA certificate. This differs from ministry statistics, where all students who attend our school for 70 or more days shall be counted in the total. Of all students who attended in 2025, our pass rate at Level 2 is **92.1%**, Level 3 is **94.5%**, and university entrance (UE) is **82.6%**, **these are below the reported figures below**. The pass rate we have chosen to use allows us to see the true extent to which our teaching and learning programmes and curricula are effective.

The handful of students make up the 2% of students not passing. The following is an account of these:

At Level 2, the students who failed to gain an NCEA Certificate did not pass in enough of their subjects (eight students). Of the eight, six were international students; one resident who had significant attendance issues; and one learning support student. A further two students with ESOL funding did not achieve due to failing the literacy requirement.

At Level 3, four ESOL learners and one international student did not achieve in their subjects (five students). A further five resident students did not achieve in their subjects. Literacy and numeracy for these five was not a concern.

This situation is very similar to previous years, and despite considerable effort and attention both before and after their examinations, there are always a small number of students that we have worked closely with, that do not meet the academic standard for NCEA Level 2 or 3.

Figure 1: Summary of the pass rates at Years 12 and 13 – NCEA Certificate

Students achieving NCEA Levels -			
	Level 1	Level 2	Level 3
2025		98.20%	98.20%
2024		98.20%	98.20%
2023	94.90%	98.00%	98.20%
2022	99.00%	99.10%	97.60%
2021	99.10%	96.80%	98.20%

Figure 2: Student Achievement in passing NCEA certificates – Last 5 Years

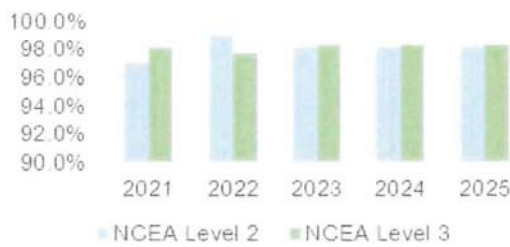


Figure 3: Student Achievement in passing NCEA certificates – Last 5 Years (2021/2022 had covid measures applied to reduce the certificate criteria)



2. University Entrance (UE)

UE is a higher qualification than NCEA, requiring a set of conditions to be met in addition to NCEA Level 3. This has been a focus for the school for several years, and it is pleasing to see our rate more consistently nearing 90% over the last three years. Similarly to the NCEA data in section one, the pass rate is measured against those students who have had an opportunity to gain UE through their curriculum and length of time attending our school. The overall pass rate including all those who attended in 2025 is 83%.

As UE passes are a priority for our school, a further analysis of the reasons why students have not attained this are included below.

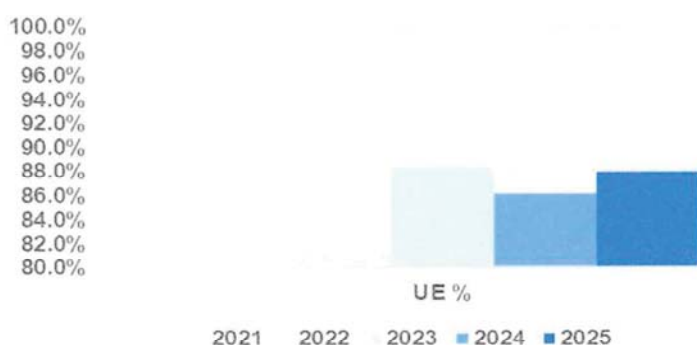
In Figure's 6 and 7, the breakdown of all students is shown, including those we normally take out of our data. Interestingly, there is a 7% group of students who did not pass the UE requirement of passing three university entrance subjects with 14 or more credits. Further analysis of this is required regarding the predictability of this. For instance, did they pass three subjects in Year 12? What has happened already this year is an analysis of why they didn't have three subjects and how closely they were to that mark and if interventions and support could be given. Many students did need support, were offered this and passed UE as a result of this. Initially, there were 85 students who fell into this category, and 25 have received successful support to gain UE this year. The remaining 60 students represent 7% of the cohort and either did not engage with the offer of support, were unable to by being overseas, or were too far away academically to help. Most students who did not gain UE due to a literacy requirement (2% of the cohort) were ESOL funded students.

In our school, we provide a diverse range of academic pathways. Some of these pathways encourage students to pursue vocational pathways, which are: Tourism, Mechanical Manufacturing, Building and Construction, Hospitality, Technical Production, Gateway, and the Unitec Automotive Trades Academy. Furthermore, Openground and Future Sport programmes reduce a students' number of subjects from six to five, but should still allow students to gain UE. Figure 7 shows 4% of students not attaining UE were either in Gateway, or the Automotive Trades Academy. Three students in Openground or Future Sport did not gain UE. While this is not a great number, it is worth noting that there are students whose curriculum is such that University Entrance is more challenging to attain due to vocational pathway courses not counting towards UE.

Figure 4: UE Pass rates and total numbers of students passing - Last 5 years

Year	Total	Pass Rate
2021	336	84.20%
2022	329	81.40%
2023	332	88.40%
2024	376	85.50%
2025	413	88.00%

Figure 5: UE Pass rate over the last five years – percentage of eligible students



The following tables show the reasons why the cohort did not attain UE.
 Figure 6: All students UE pass rate, and those who did not pass with reason.

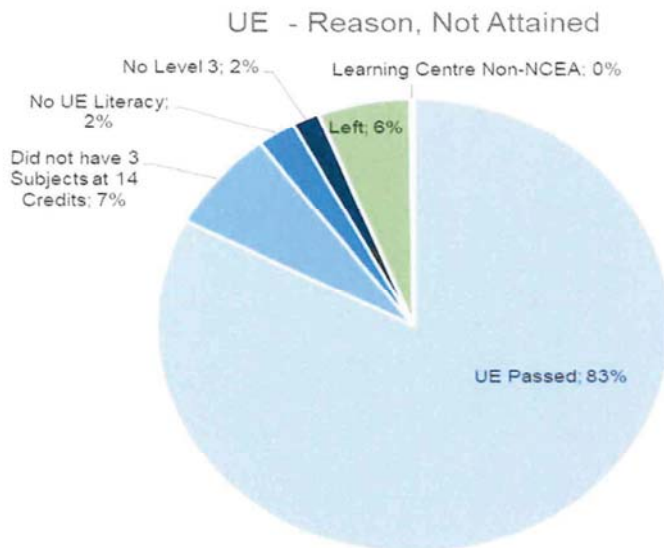
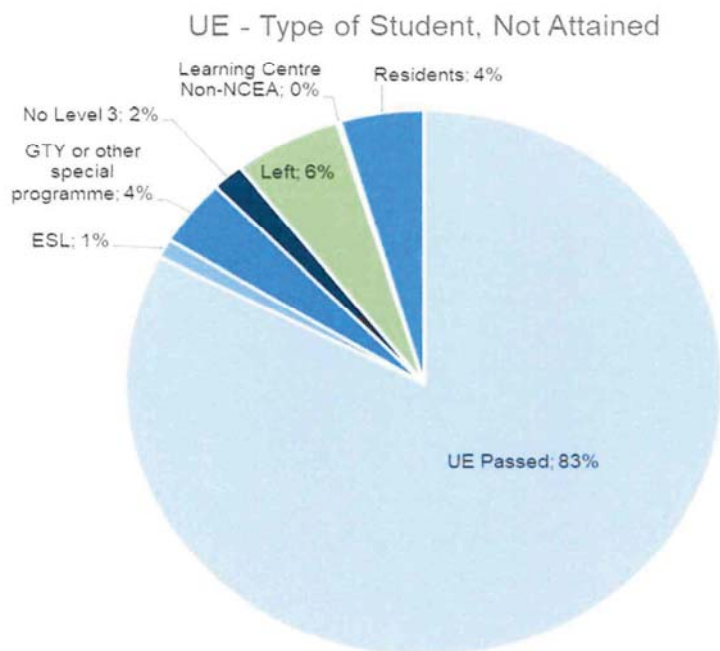


Figure 7: All students UE pass rate, and those who did not pass listed type.



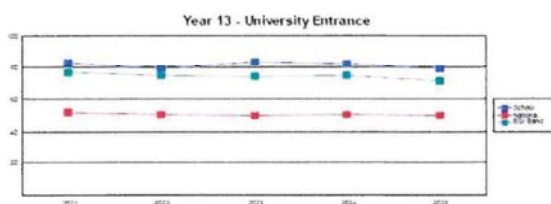
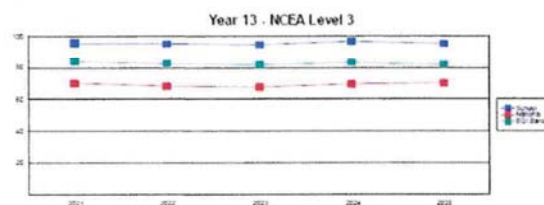
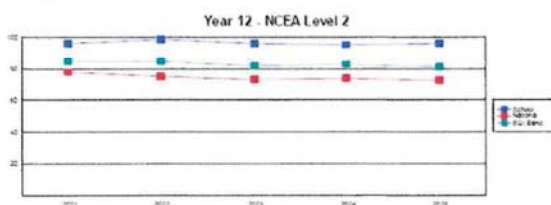
These tables are provided by NZQA and were generated prior to intervention work done in January which account for discrepancies between the data stated previously in this report. (E.g. 79.2% UE below which is before intervention, 83% which is our full cohort after intervention, and our school figure of 88% after ineligible students are removed)

In all cases, Westlake's blue line outperforms the national (red) and EQI band (green) averages. Our EQI band compares us to other schools in the "Fewest Socioeconomic Barriers" band, which roughly equates to the old Decile 9/10.

Achievement in NCEA and UE: Westlake Boys High School
PR2 - Enrolment Based Cumulative Overall Results

Generated 9-Jan-2026

Academic Year	Westlake Boys High School						National			Fewest Socioeconomic Barriers (School Equity Index Band)		
	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	425 / 442	96.2	363 / 380	95.5	316 / 380	83.2	77.9	70.5	51.9	84.6	83.7	77.1
2022	435 / 441	98.6	369 / 388	95.1	307 / 388	79.1	74.9	68.2	50.3	84.4	82.3	74.6
2023	481 / 502	95.8	367 / 388	94.6	324 / 388	83.5	73.2	67.7	49.7	82.0	81.8	74.2
2024	520 / 544	95.6	436 / 452	96.5	372 / 452	82.3	73.6	69.4	50.6	82.7	83.1	75.0
2025	488 / 508	96.1	474 / 499	95.0	395 / 499	79.2	72.7	70.4	49.9	81.1	81.6	71.7



3. Priority Learners – NCEA and UE

The following data on Priority Learners is to support the work towards equity within our school. Priority learners are defined as those who are Māori, Pasifika, have special assessment conditions (SAC), or are international or ESOL funded students.

Māori and Pasifika

The headline statistics are incredibly pleasing as has been the case in recent years, with almost 100% of our Māori and Pasifika students achieving their NCEA certificates. UE rates for Māori students have made a huge leap to be on par with the cohort for the first time, and for Pasifika, the best post-covid result, but still more than 20% behind the cohort. The graph, Figure 9 on the following page, shows the trend in these figures for UE.

The data for Pasifika and Māori students for their certificates doesn't tell the full story of the level of support and intervention work that has gone into their success. A huge amount of time and individual attention is given to ensure these boys pass their NCEA certificates. Later in this report, it will become clear that while our Māori and Pasifika students are passing NCEA, they are not attaining the same level of higher grades, particularly for

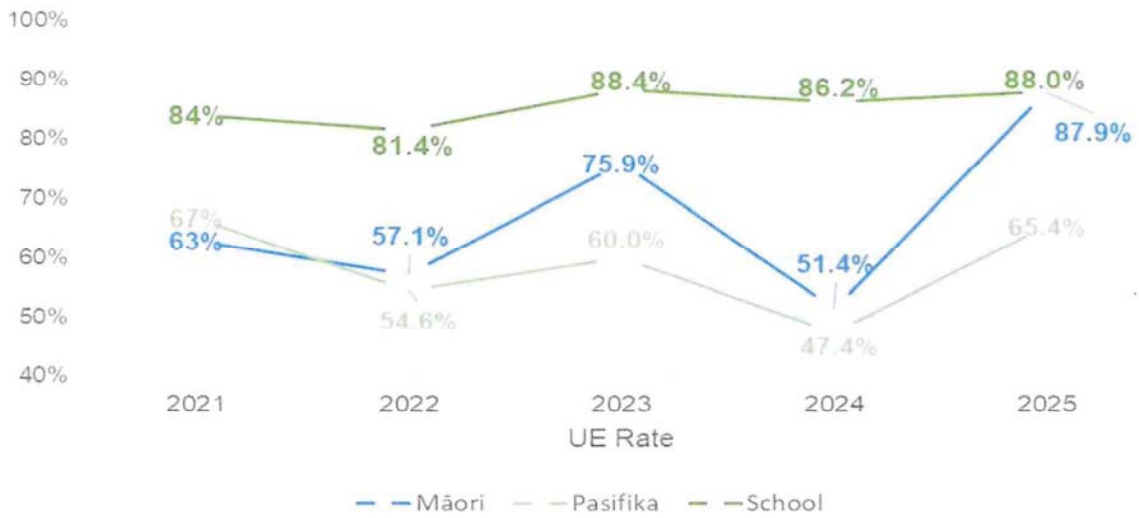
Figure 8: NCEA Level 2, 3, and UE pass rates by ethnicity for the last five years.

Level 2	2021	2022	2023	2024	2025
Asian		98.2%	96.3%	91.2%	95.2%
European		98.0%	99.6%	97.9%	97.9%
Māori	100%	97.6%	95.2%	100.0%	97.9%
MELAA		90.9%	100.0%	95.7%	96.3%
Pasifika	100%	100.0%	95.8%	100.0%	100.0%
<i>School</i>	<i>97%</i>	<i>98.9%</i>	<i>98.0%</i>	<i>97.6%</i>	<i>98.2%</i>

Level 3	2021	2022	2023	2024	2025
Asian		96.7%	98.1%	97.5%	95.8%
European		96.3%	98.8%	97.3%	97.1%
Māori	100%	95.2%	100.0%	94.6%	100.0%
MELAA		86.7%	100.0%	100.0%	100.0%
Pasifika	100%	100.0%	86.7%	100.0%	100.0%
<i>School</i>	<i>98%</i>	<i>97.6%</i>	<i>98.2%</i>	<i>98.2%</i>	<i>98.0%</i>

UE	2021	2022	2023	2024	2025
Asian		84.4%	93.6%	88.7%	89.8%
European		75.9%	87.4%	77.6%	86.6%
Māori	63%	57.1%	75.9%	51.4%	87.9%
MELAA		80.0%	93.8%	100.0%	95.0%
Pasifika	67%	54.6%	60.0%	47.4%	65.4%
<i>School</i>	<i>84%</i>	<i>81.4%</i>	<i>88.4%</i>	<i>86.2%</i>	<i>88.0%</i>

Figure 9: Graph showing the trend in school pass rates for eligible students, against Māori and Pasifika students



International Students

International students continue to have excellent results at Level 3. We know that they take time to develop their literacy skills and their learning curve is fast, with results improving the longer they are with us. Figure 10 shows positive trends in UE rate, however the cohort size is small and percentages can vary greatly, so the table in Figure 11 captures the numbers of students passing at each level as well as the percentage values. International students who join our school in Year 12 who don't sit a full NCEA curriculum are not included in these data, however they do count in Ministry data.

Figure 10: International students pass rates for NCEA Level 2, 3, and UE over the last five years. Eligible students shown only.

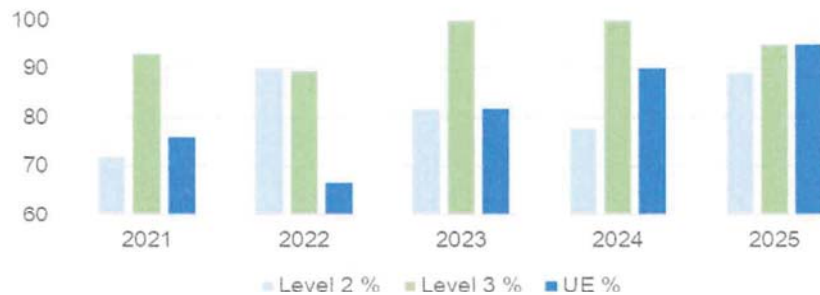


Figure 11: International student cohort sizes and pass rates (eligible students only). Colour shows cohort progression.

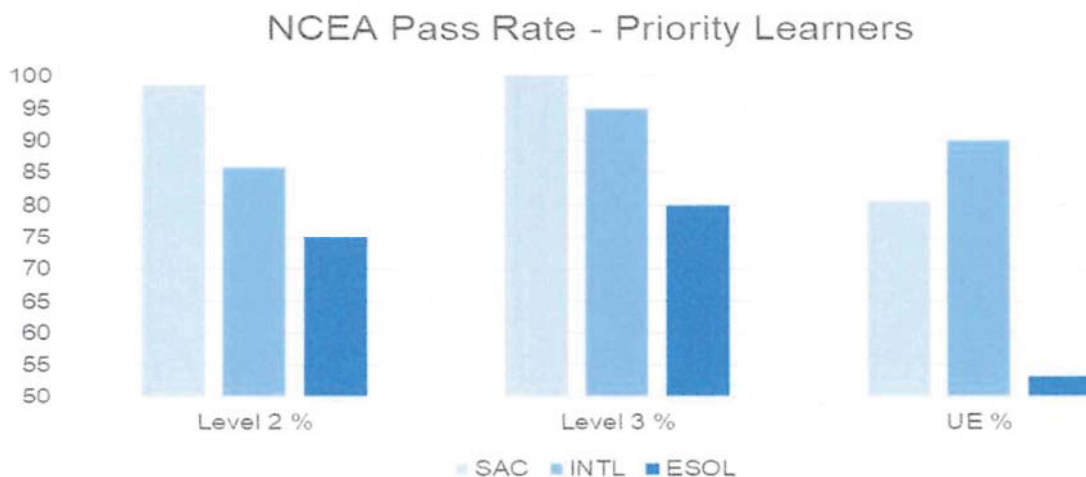
	Level 2	Level 3	University Entrance
2025	89	95	95
	(32/36)	(19/20)	(18/19)
2024	78	100	90
	(18/23)	(10/10)	(9/10)
2023	81.8	100	81.8
	(9/11)	(11/11)	(9/11)
2022	90	89.5	66.7
2021	71.8	93.1	75.9

SAC, ESOL, International – Summary

Our students with special assessment conditions (approved for use by NZQA) are achieving at the same rate as the cohort, and only slightly behind in UE.

ESOL students are those tested, have non-English speaking backgrounds, and have recently arrived in the country. They do not include international students. These students have lower pass rates in all qualifications. ESOL student sit two classes a day in ESOL classes, and receive personalised interventions to help them attain their qualifications. It is incredibly challenging for these students to pass the online numeracy and literacy tests, and in most cases, they have been supported through their literacy by additional help in mainstream English achievement standards. There has been an issue with the curriculum in ESOL courses resulting in more interventions taking place than should be, and in 2026 there has been changes to these courses to better support these students.

Figure 12: Pass rates at NCEA Level 2, 3 and UE for priority learners.

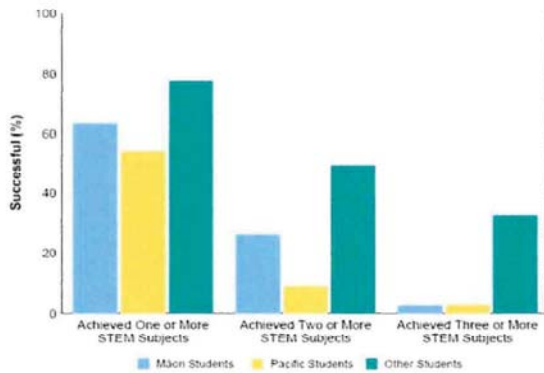


Equity in STEM report – NZQA

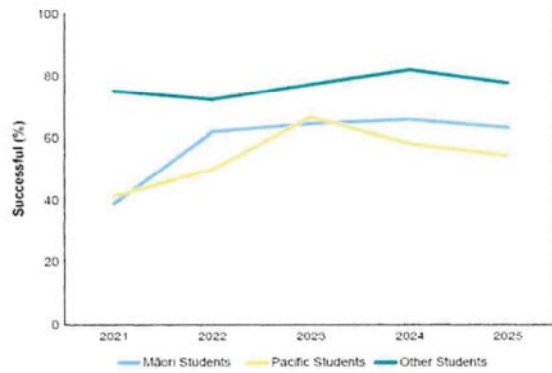
The following report from NZQA highlights that Māori and Pasifika students are achieving NCEA certificates, but not in STEM subjects. We will continue to investigate equity as a focus for all our students, and equity in pathways forms part of the larger picture, which is why these data are included here.



Year 13 Equity in STEM Level 3 Subject Achievement for Westlake Boys High School (2025)



Year 13 Equity in STEM Level 3 Subject Achievement for Westlake Boys High School (Achieved One or More STEM Subjects)



Who is included?

Consistent with the enrolment-based NCEA statistics measure, all Year 13 students in the New Zealand Domestic Student population with an enrolment of more than 70 calendar days. A student who identifies as both Māori and Pacific will be included in both ethnic groups. "Other Students" only includes students who identify as neither Māori nor Pacific.

Who counts as successful?

Students who achieve 14 or more credits in any of the following UE approved subjects
 Biology, Chemistry, Physics, Earth and Space Science, Calculus, Statistics and Technology (Hangarau, and Digital Technologies)
 Composite subjects (Science/Pūtaiao, Mathematics/Pāngarau, and Technology) built from the UE Approved list of subjects, are also included
 Credits achieved in, or prior to, the academic year specified are included

Year 13 Students		Māori Students			Pacific Students			Other Students		
		Total #	Successful #	Successful %	Total #	Successful #	Successful %	Total #	Successful #	Successful %
Achieved One or More STEM Subjects	2021	31	12	38.7%	17	7	41.2%	360	270	75.0%
	2022	21	13	61.9%	14	7	50.0%	378	273	72.2%
	2023	31	20	64.5%	18	12	66.7%	377	291	77.2%
	2024	38	25	65.8%	24	14	58.3%	439	360	82.0%
	2025	38	24	63.2%	33	18	54.5%	484	376	77.7%

4. Numeracy and Literacy

Strengthened numeracy and literacy requirements were introduced in 2024 as the main method to attain the co-requisite for NCEA. All our students sit these tests from Year 10, with two opportunities to sit the tests each year, in May and September. The graph in Figure 13 shows the 2025 results for each year level. As students progress through the school, they have increasing opportunities to pass these tests. Little intervention is done in Year 10. Further intervention is made with specific study and tutorials in Year 11, but they still only sit the online tests. By Year 12, the use of English curriculum assessments instead of the online test may be necessary, and this these are used as an intervention to prevent students from missing out on their NCEA. Note that the graphs below show all students – including those who were considered not eligible for their certificate in the NCEA certificate data in section 1. For all participating students nationwide (all year levels), the pass rates were Reading, **71.8%**; Writing, **68.0%**; Numeracy, **63.0%**. Our Year 10 students alone succeeded above these levels.

By Year 12, serious intervention takes place and so the data is complex with alternative pathways to attaining literacy and numeracy. The breakdown of Year 10 and Year 11 by ethnicity shows the success of students in the online numeracy and literacy tests only. It is concerning that there is the same pattern on underachievement with Pasifika students, and in writing and numeracy for Māori students. Further work with our Junior Pasifika students is needed. International students account for most Asian students not attaining literacy and numeracy. It is important to note the reason here as being that the numeracy test is highly reliant on a good grasp of English to understand the questions.

Figure 13: Numeracy and Literacy attainment by year level, 2025.

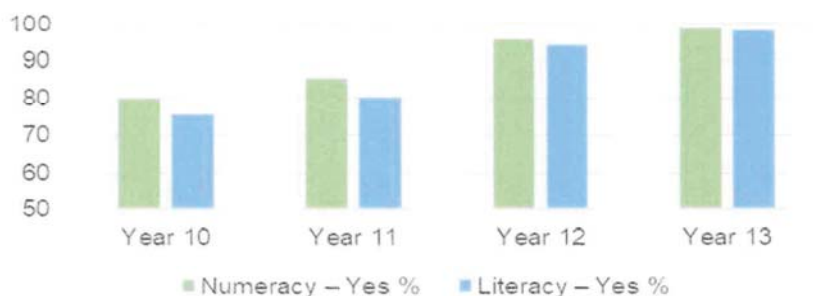


Figure 14: Year 10's, who sat the digital common assessment activities (CAA's). Results for Reading, Writing, and Numeracy, by ethnicity.

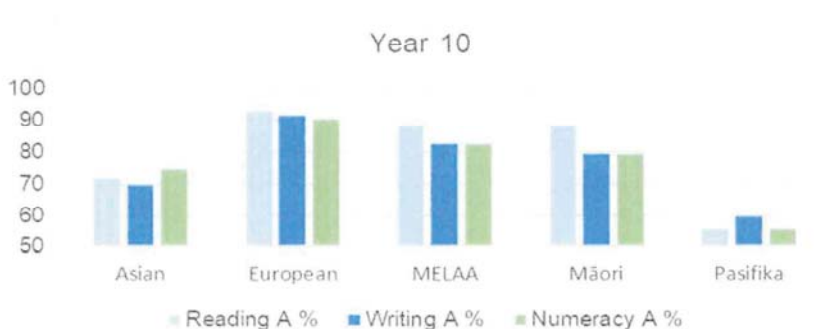
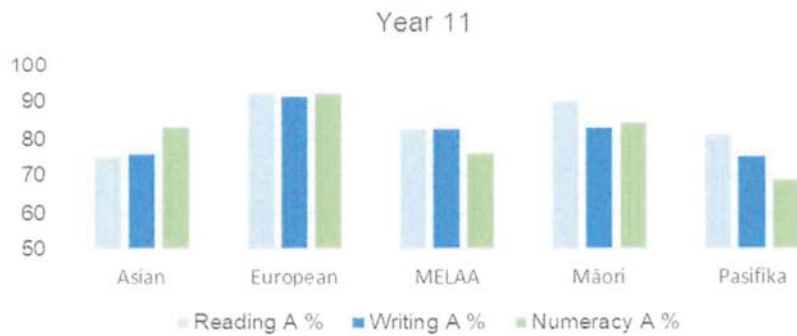


Figure 15: CAA results for Year 11, who would be sitting these for the second year.



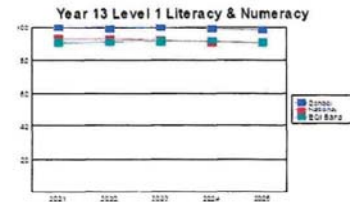
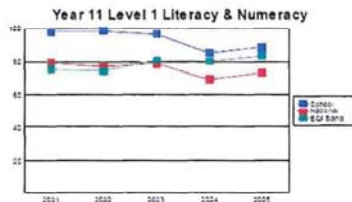
Graphs on the following two pages are from NZQA and show the Literacy and numeracy rates for our school compared to the EQI band and National statistics. The Year 11 dips are due to us not using Level 1 subjects to improve pass rates through the alternative pathway from the CAA tests. They also highlight the Māori and Pasifika pass rates are lower than European students at Year 11.

Level 1 Literacy and Numeracy: Westlake Boys High School

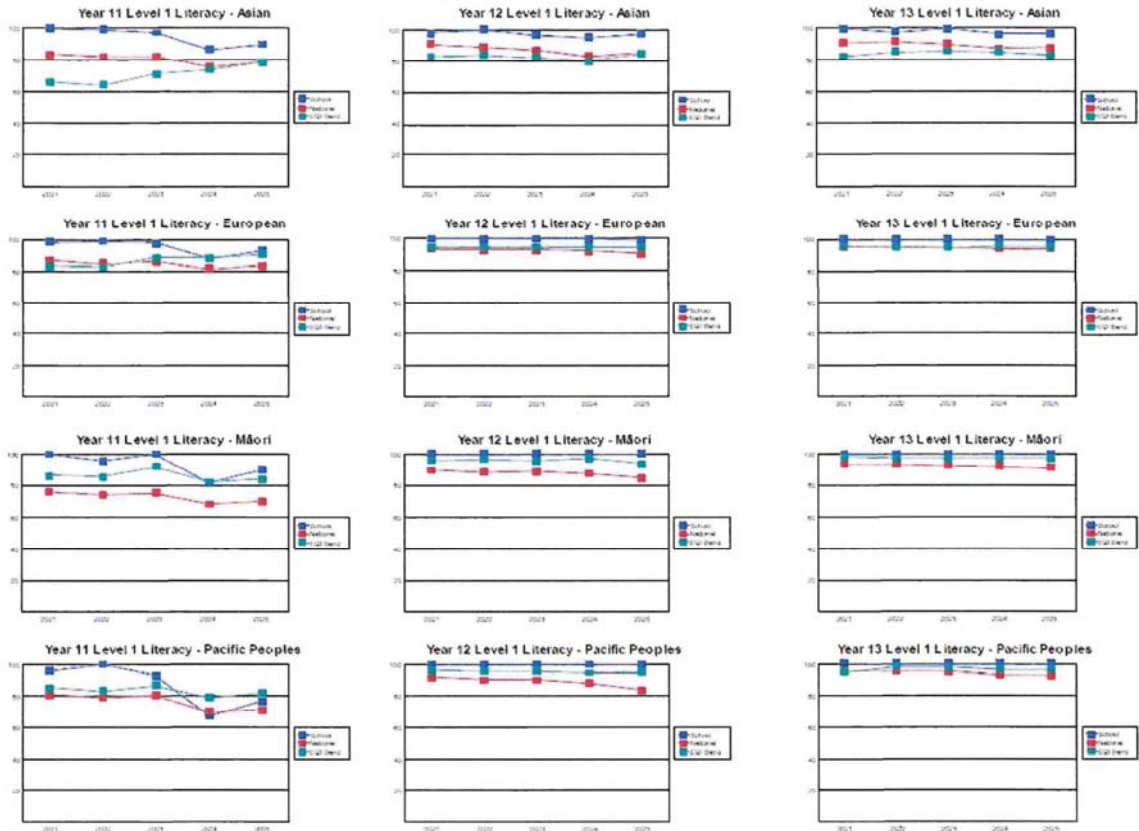
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PR 3 - Cumulative Results by Percentage

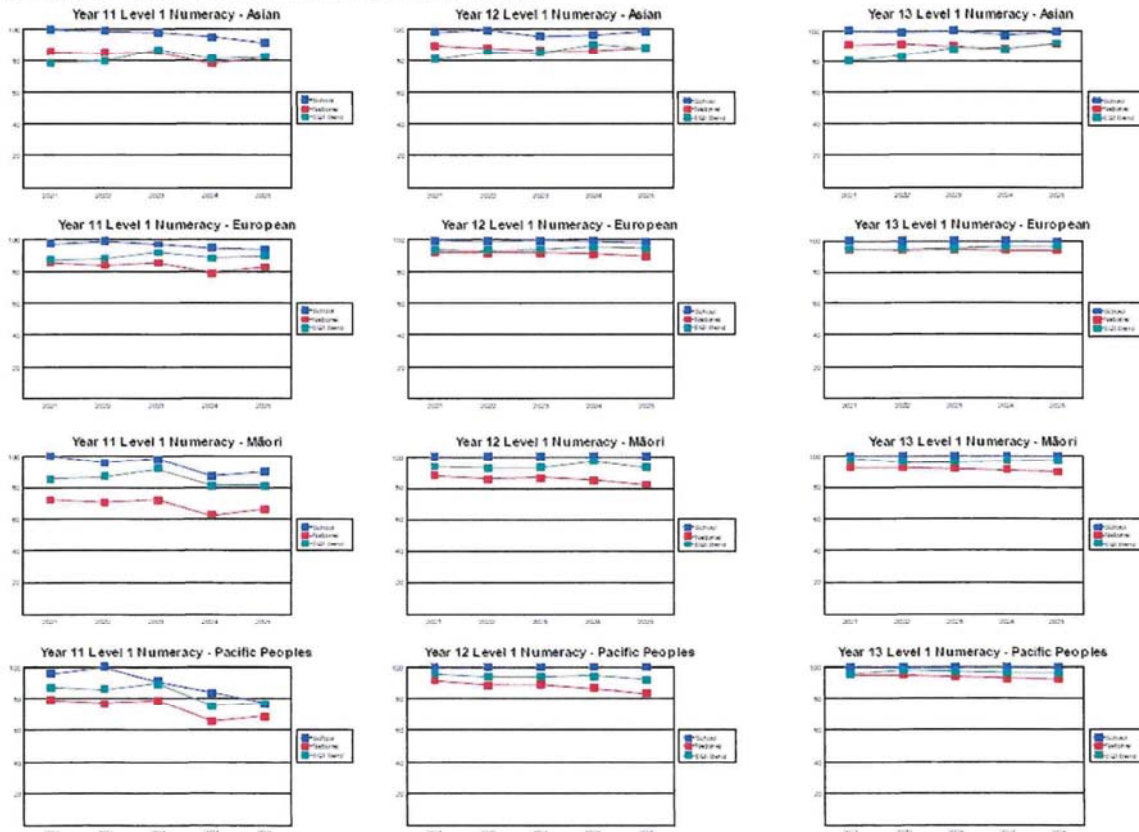
Academic Year	Achievement	Westlake Boys High School			National			Fewest Socioeconomic Barriers (School Equity Index Band)		
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2021	Literacy & Numeracy	98.3	99.3	100.0	79.2	90.1	92.9	75.6	89.8	90.6
2022	Literacy & Numeracy	98.8	99.8	99.2	77.2	88.7	92.5	74.7	90.1	91.0
2023	Literacy & Numeracy	96.9	98.8	100.0	78.8	88.4	92.0	80.9	89.6	91.4
2024	Literacy & Numeracy	85.2	98.0	98.9	69.6	86.4	90.8	80.3	88.8	91.6
2025	Literacy & Numeracy	88.6	98.2	98.4	73.4	84.5	90.6	83.5	90.6	90.6



PR3 CHARTS - Enrolment Based Cumulative Results by Ethnicity:



PR3 CHARTS - Enrolment Based Cumulative Results by Ethnicity:



5. Elevate (Year 11) and Junior (YEAR 9 and 10)

The following section aims to identify trends in our junior school to intervene earlier and to make informed decisions regarding curriculum review. In 2026 a full review of the junior curriculum is to be undertaken, considering the changes to the national curriculum, and the last time it was reviewed was in 2016 which is some time ago. In past, whole-school SPAR reports the Year 9 and 10 data has not been included.

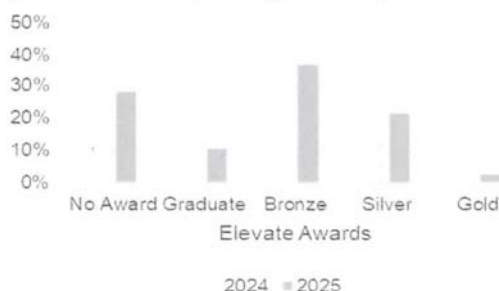
ESSE

There are two sections to the Elevate data. The first is the overall award, which includes students attaining our co-requisites of participation, volunteering, engagement in class, co-curricular involvement, and attendance. The 10% reduction in students being awarded an Elevate award from the inaugural year is largely due to the change to engagement grades. A much larger proportion of students fell below expectations more often, than with the measure in 2024 of in-class effort.

Figure 16: Table of pass rates for Elevate Awards.

	No Award	Graduate	Bronze	Silver	Gold	Pass Rate
2025	28%	10%	37%	22%	3%	72%
2024	18%	9%	48%	21%	4%	82%

Figure 17: Graph of Elevate Award percentages for 2024, and 2025.



The second section of Elevate data looks at students' academic results only, without the co-requisites. The following analysis is made using the following grade boundaries. We report individual courses and assessments with an Achieved mark being 3.0 or higher. For the purposes of an average grade across all six subjects, an Achieved is taken as 2.5 or higher. This is to acknowledge that some students have results that are exceptionally close to Achieved, at 2.99, and these students would be assisted to meet the requirements at NCEA level with additional support. We do not have any facility to do the same in years 9 to 11.

Overall results table: Average of all 6 student's subjects. Grades are reported out of a mark of 8.

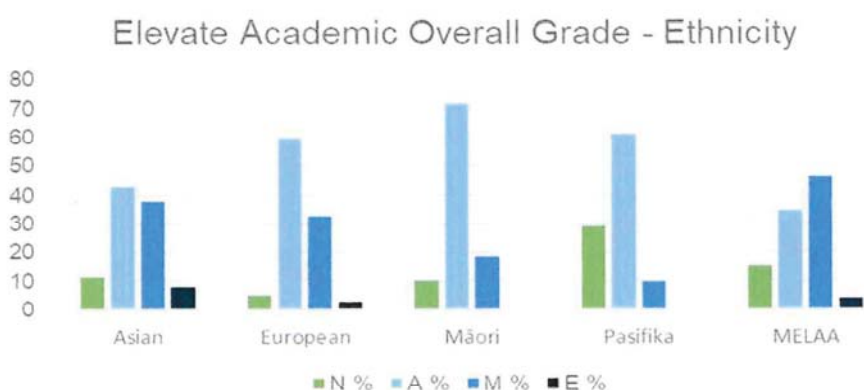
Clear Not Achieved:	<2.5
Near Achieved:	2.5-2.99
Achieved:	3.0-4.99
Merit:	5.0-6.99
Excellence:	>7.00

The results here show that there was a dip in achievement with the 2025 cohort. Furthermore, there is a dip in Merit and Excellence grades, like that seen at Year 13 which will be discussed in the section below on endorsements. It is therefore a teaching and learning priority for 2026 that the teaching of higher-level skills is a focus to extend those students who should be capable of reaching these.

Figure 18: Elevate academic overall average grade (all subjects).

	Clear NA	Near A	A	M	E	Pass Rate
2025	10%	8%	45%	32%	4%	91%
2024	7%	8%	45%	35%	6%	94%

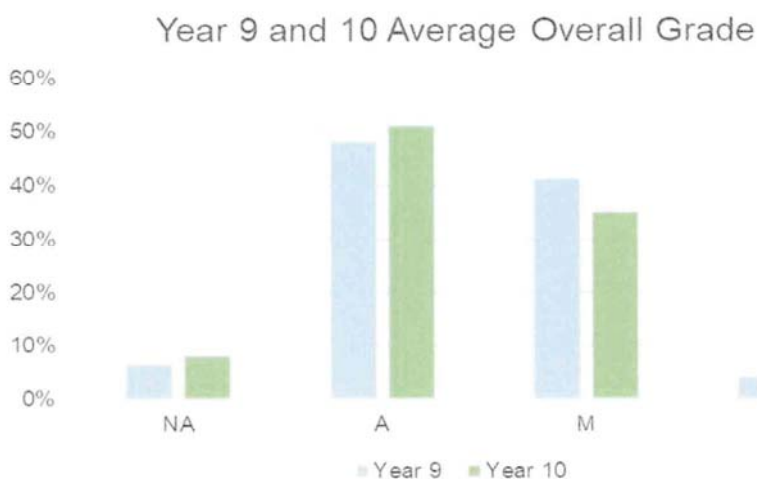
Figure 19: Elevate overall academic grades (all subjects) by ethnicity



Junior School

The table in Figure 19 shows the overall grades for junior students. This is calculated in the same way Elevate passes are, with 2.5 out of 8 being an Achieved overall. Of note here, is the low percentage of students attaining an Excellence level across all their subjects. Furthermore, the pass rate is similar to Elevate, although tapering off from 93% in Year 9, to 92% in Year 10, then 91% in Year 11.

Figure 20: Year 9 and 10 average overall grade (all subjects)



Ethnicity in Year 9 to 11

The following figures show the start of the concerning trend in Pasifika achievement and to a certain extent, Māori students. In year 9, the percentage of Māori and Pasifika students not passing their courses is twice that of European students. In year 10, **36%**, and in year 11, **29%** of Pasifika students had an average of Not Achieved across all their courses. Again, the focus on Māori, and especially Pasifika student academic attainment is a priority for 2026. We have a new Pasifika engagement support role in 2026 and have continued to support these students by paying for a tracking role which was previously funded by the Kahui Ako.

This data does not adequately address the needs of our Rūmaki students, who have a unique curriculum. Individual analysis of Rūmaki courses has been done in separate reports and will be done this term through the Te Puna Faculty SPAR. The Māori student data includes all Māori students in our school – those in mainstream classes, those in Te Puna tutor classes, and those in Rūmaki are all displayed as one group. It is especially important to note that the graphs below show an average across all subjects, and where one subject may be concerning, other higher-achieving subjects may improve the overall grade. This is the case for Rūmaki students in Year 10 especially, where there is significant and concerning underperformance in our Te Reo Matatini (English) and Pangarau (Mathematics) course results. The graph below shows no Māori students not achieved on average in Year 10. This is an indication that other subjects have such high marks as to mask the low performance in these two significant learning areas.

Figure 21: Year 9 overall academic grades (all subjects) by ethnicity.

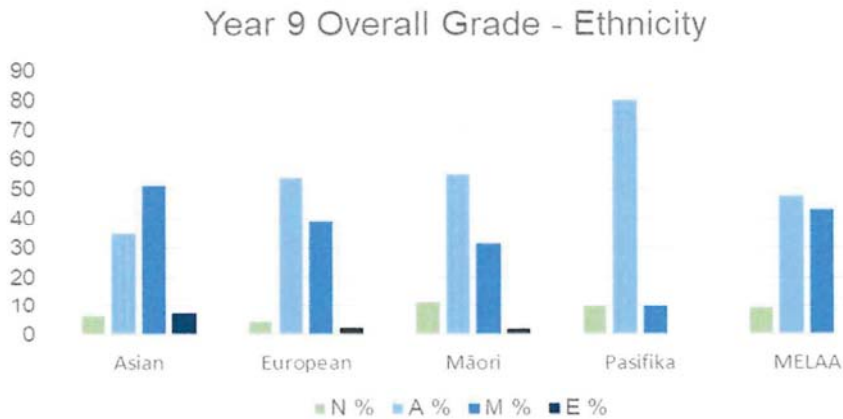
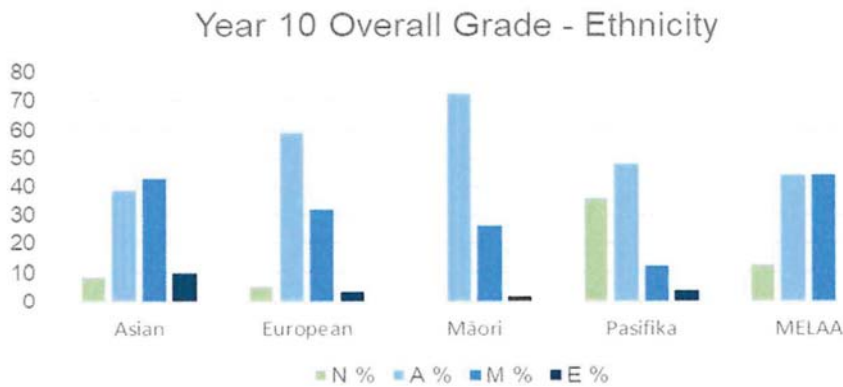


Figure 22: Year 10 overall academic grades (all subjects) by ethnicity.



6. Certificate Endorsement

For 2024 and 2025, increasing the number of students gaining certificate endorsement has been a focus area. Disappointingly, there has not been a significant shift in the attainment of these. Students need to attain 50 merit or excellence credits for these endorsements. The average number of credits a student sits per year 115 credits. Various factors and strategies have been considered, including the awarding of merit and excellence badges at assembly, and producing imagery where pass endorsements are celebrated on posters by department. While it may take some time for this culture to bed in, it is still frustrating that raising the profile hasn't encouraged more students to strive for this and attain it sooner. Further action is required to improve this rate beyond school-wide initiatives, as our target was for two thirds of students being endorsed at merit or excellence level. This year, we will prioritise this in our teaching and learning work with faculty leaders and teachers. This is a key component in our annual planning.

Figure 23: Certificate Endorsements over the last five years.

Level 2 Certificate Endorsements (%)				Level 3 Certificate Endorsements (%)			
	E	M	E+M		E	M	E+M
2025	19.7	32.9	52.6	2025	24.7	32.6	57.3
2024	24.1	25.6	49.7	2024	26.4	33.5	59.9
2023	23.9	30.6	54.5	2023	27.4	28.7	56.1
2022	29.5	28.8	58.3	2022	28.4	28.1	56.5
2021	35.8	26.8	62.7	2021	36.2	26.4	62.6

Figure 24: Graph showing the trend in Certificate Endorsements, NCEA Level 2

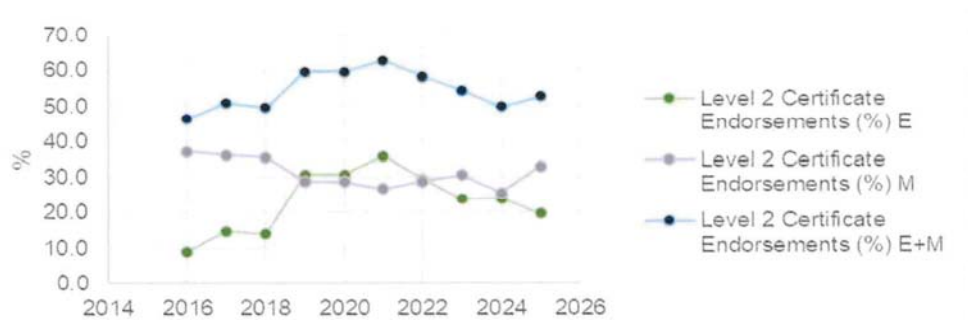
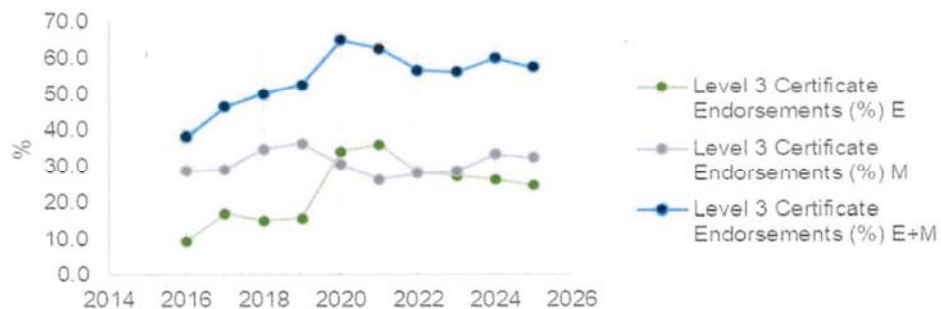


Figure 25: Graph showing the trend in Certificate Endorsements, NCEA Level 3



Certificate Endorsement by Ethnicity

The figures on this page show that there is inequity in attainment of endorsements. If students are in vocational courses, of which a greater proportion of Māori and Pasifika students are, then they will also be less likely to attain an endorsement. Vocational courses use Unit Standards, which are pass or fail, so there is no awarding of Merit or Excellence grades. Recalling the pass rate for Pasifika at NCEA Level 2 and 3 being 100%, this shows that the quality of those credits attained is less than for other ethnicities. This adds to the importance and complexity of the work being done with our Pasifika students and community.

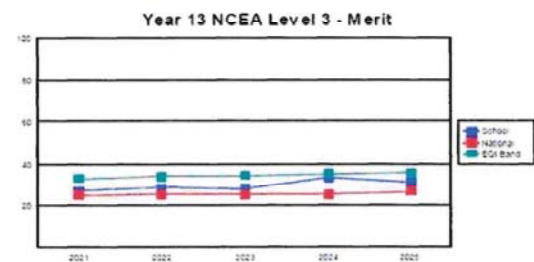
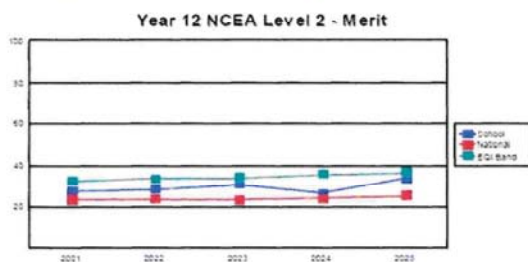
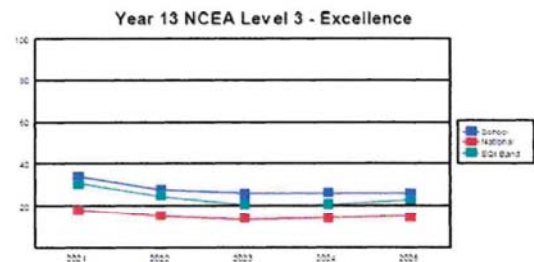
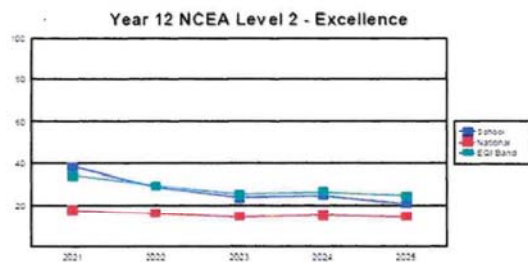
Figure 26: NCEA Level 2 Certificate Endorsements by ethnicity.



Figure 27: NCEA Level 3 Certificate Endorsements by ethnicity.



These graphs are from the NZQA report and show how our blue line is trending compared to the green EQI band. Apart from the Level 3 Excellence data where our boys are ahead of the national statistics, the other three areas are disappointingly behind the EQI which we choose to measure ourselves against.



7. Course Endorsement

Course endorsement is complex and so a discussion of this is required here considering this data has not been presented in this report before.

For a course to be endorsed, a student must attain at least 14 credits. Three of which must be from internal assessment, and three from external assessment. Exceptions to these criteria are PE, where there is no external, and Level 3 visual arts, where there is no internal assessment requirement. Some courses at Westlake cannot be endorsed due to these conditions, such as the mathematics course, which does not have external assessment. Furthermore, vocational courses do not have external assessment and therefore are not able to be endorsed either. Endorsement can be 14 credits at achieved, merit, or excellence level.

There is a slight difference between a course endorsement, and a pass for UE, in that UE has no external and internal requirements, and can be attained over multiple years. (gaining level 3 credits in English from year 12 and year 13) Course endorsement must be gained in one calendar year, as it an award based on that years *course*, which is determined by our local curriculum.

In practical terms, course endorsement is the hardest to achieve of all the measures, as it requires an examination in most cases.

The rates of attaining these are illustrated below in Figure 28, for courses where endorsement is possible. This data uncovers how well our students are passing their individual courses, rather than the overall certificate. It highlights the differences between attaining Level 3, gaining endorsement, and passing a course. 98% of students pass their NCEA certificate, and roughly 55% of those students have their certificate endorsed with Merit or Excellence. Only 34% of all students' courses were endorsed at Merit or Excellence level. This is 81% for students in extension classes, and 26% for those who aren't. 28% of all courses results for all students was not endorsed at all. This is an important picture to factor into the aim to improve endorsement levels, as it shows how individual teachers can monitor the endorsements within their classes. It provides clearer data to develop targets this year for faculty and department improvement, and a context for which the faculty SPAR documents can be written. An year level and ethnicity breakdown of this data is provided in Figure 29, and a breakdown by faculty in Figure 30.

Figure 28: NCEA Level 2 and 3 Course Endorsements: The school overall rate, then broken into extension and non-extension courses.

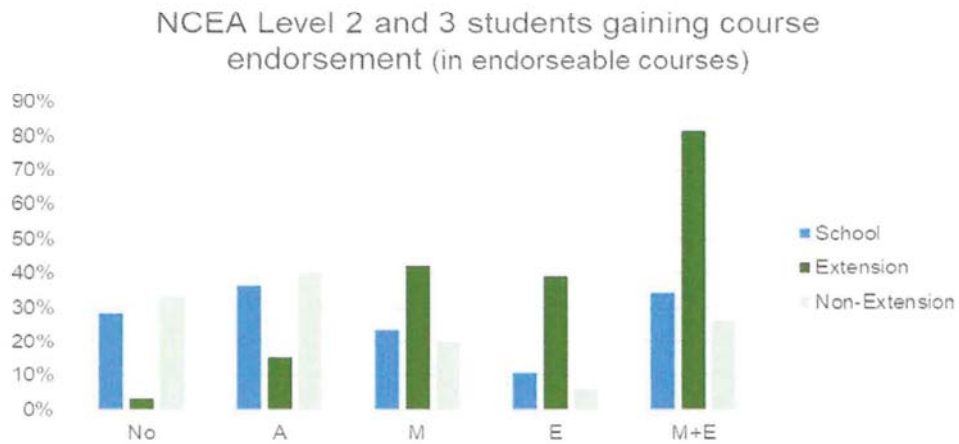


Figure 29: Course Endorsements by ethnicity for NCEA Level 2 and 3 courses.

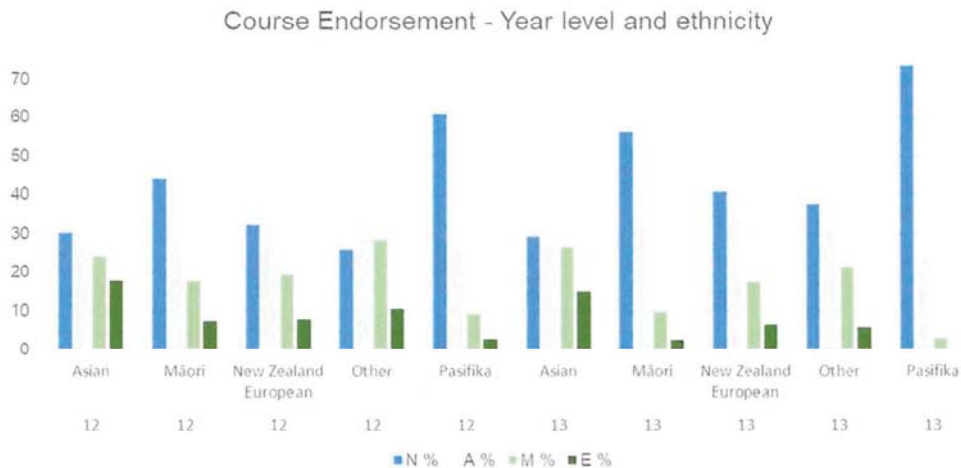


Figure 30: Course Endorsements by Faculty.

Dept	Total Students	%N	%A	%M	%E	%M+E	%A+M+E
Languages	174	13	24	38	26	64	87
Art	216	17	29	35	19	54	83
DigiTech	100	15	40	27	18	45	85
Music	50	26	30	16	28	44	74
PE	443	24	33	26	17	43	76
Science	1188	28	34	24	15	39	72
English	996	24	42	25	9	34	76
Maths	1033	31	35	22	12	34	69
Social Sciences	595	30	37	23	11	34	70
Commerce	564	41	39	16	4	20	59
Technology	251	45	36	16	3	19	55
Te Puna	48	48	40	10	2	13	52
Drama	47	49	40	11	0	11	51

8. Summary

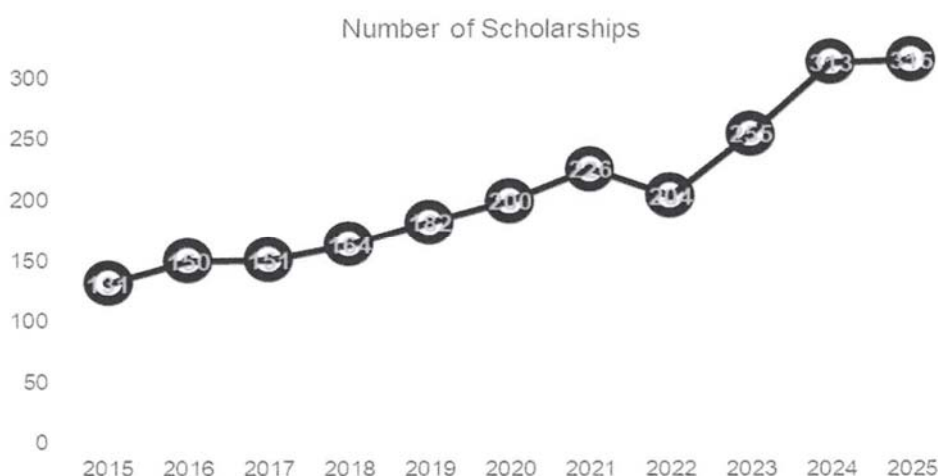
The overall academic picture is very positive and highlights the academic rigour to which we hold ourselves. The rates of our students passing NCEA and UE is consistently high. Our drive for scholarship has consumed significant resources and tests our students at the highest level. A further section will be added when the results are released.

What we must work on is, firstly, equity for all Westlake students. First and foremost is the need to reduce the gap in attainment between Māori and Pasifika students starting in Year 9 and 10, and focussing particularly on numeracy and literacy, as well as attainment in our Westlake assessments in Maths and English (and the Rūmaki equivalent). Low attainment in the junior school can lead to more vocational pathways being selected in the senior school. This reduces the likelihood of endorsements in both course and certificate. Furthermore, the access to STEM subjects decreases as these rely on prior knowledge to progress to the higher NCEA levels, and if students don't achieve in junior maths and science, then these pathways become less appealing or not available to them to choose. Māori and Pasifika certificate pass rates are 100% (or almost 100%), however they are not passing subjects at a high rate (over 70% and 55% of Y13 courses sat in 2025 are failed, by Pasifika and Māori students respectively – see Figure 29) – this means, on average, the credits used to pass NCEA are a mixture of all sorts of learning across multiple areas combined together to pass. This is concerning given that the government has signalled the end of credits-based qualifications, moving to subjects-based system. This would disproportionately affect our students who don't pass courses but rely on a buffet of credits to pass.

A second area of focus must be on all the broader level of certificate endorsement, which is below the EQI band. The focus this year will be on teaching and learning in individual teachers' classrooms, how our leaders can support and track students progress towards endorsement, and to emphasis and encourage students to aim for higher grades, rather than accepting the minimum requirements in each assessment. This, in simple terms, means students need to pass their courses, and not count credits for their certificate. Improved course endorsement results will lead to an increase in certificate endorsements. This is a highly complex problem, which will require deep analysis and attention from all staff.

Finally, we will continue our work to improve our UE rate to be above 90% which naturally fits with the drive for students to pass their courses.

9. Scholarship



These are our students' best scholarship results by total number: 315, which includes 40 at outstanding level. 6.9% of national scholarships were awarded to Westlake boys, and 9% of national outstanding scholarships. Overall, our total number of scholarships decreased from 8.1% in 2024, to 7.1% of the national total in 2025.

Premier Award (13 nationwide)

Ethan Chong is receiving a **Premier Award**, in recognition of his Outstanding Scholarships in Economics, Physics and Statistics, and additional Scholarships in Biology, Calculus, Chemistry and English.

Mason Drylie is receiving a **Premier Award**, in recognition of his Outstanding Scholarships in Art History, Classical Studies, English and Media Studies, and additional Scholarships in Music and Religious Studies. He is also Top Subject Scholar for Art History.

Alex Zhao is receiving a **Premier Award**, in recognition of his Outstanding Scholarships in Biology, Chemistry and Economics, and additional Scholarships in Calculus, Chinese, English, Geography and Physics.

Outstanding Scholar Awards (57 nationwide)

Ben Abbott, Aidan Clarke, Luke Ding, Shaun Ding-Hong Hsieh, Bobby Huang, Jason Tao and Davin Yuan are receiving Outstanding Scholar Awards.

Comparison to other schools:

Rangitoto College	348
Westlake Boys High School	315
Macleans College	209
Auckland Grammar School	198
Mount Albert Grammar School	133
Wellington College	127
Saint Cuthberts College	121
Westlake Girls High School	119
Saint Peter's College	91
Takapuna Grammar School	91
Long Bay College	85

Subject	S	O	N	SNA	Total Entries	% Nat S	% Nat O
Accounting	4	0	4	4	12	6.2	0.0
Agriculture and Horticulture	0	0	2	11	13	0.0	0.0
Art History	5	1	29	18	53	19.2	33.3
Biology	14	6	25	17	62	4.6	18.2
Calculus	15	2	52	44	113	4.3	4.9
Chemistry	8	2	22	28	60	3.1	7.1
Chinese	3	0	10	2	15	10.0	0.0
Classical Studies	8	1	17	10	36	8.2	11.1
Design	3	0	4	1	8	4.0	0.0
Design and Visual Communication	1	0	4	1	6	2.0	0.0
Digital Technologies	0	1	14	2	17	0.0	14.3
Drama	0	0	4	4	8	0.0	0.0
Earth and Space Science	2	1	14	10	27	6.5	25.0
Economics	16	2	13	18	49	14.7	22.2
English	58	8	69	101	236	10.1	11.1
French	0	0	2	0	2	0.0	0.0
Geography	35	5	39	25	104	24.8	38.5
German	0	0	1	0	1	0.0	0.0
Health and Physical Education	13	0	17	52	82	9.4	0.0
History	13	0	25	26	64	6.3	0.0
Japanese	1	0	5	0	6	5.0	0.0
Latin	0	0	1	0	1	0.0	0.0
Media Studies	18	3	27	31	79	20.9	30.0
Music	6	1	9	7	23	9.8	16.7
Painting	1	0	3	2	6	1.0	0.0
Photography	4	0	0	12	16	4.1	0.0
Physics	12	3	44	59	118	4.2	9.4
Psychology	0	0	21	30	51	0.0	0.0
Religious Studies	6	0	9	13	28	5.6	0.0
Sculpture	0	0	2	0	2	0.0	0.0
Spanish	0	0	8	1	9	0.0	0.0
Statistics	27	4	36	26	93	8.7	12.1
Te Ao Haka	0	0	2	0	2	0.0	0.0
Technology	2	0	6	6	14	2.3	0.0

Westlake Boys' High School

Analysis of Variance

For the year ended 31 December 2025

Aim	Action points	Who?	Analysis of Variance
Refine and embed Elevate Program for Year 11	<ul style="list-style-type: none"> · Monitor achievement data and share this with curriculum leaders · Use data to measure consistency and moderate the standard of assessment throughout the school. · Track data throughout the year for completion rates and involvement in co-requisites. · Gather feedback from stakeholders on whether courses are relevant, varied, rigorous and enjoyable. 	ROG, MRU, HJO	<ul style="list-style-type: none"> · Second year was successful – Elevate was imbedded in the school. · Data used sparingly, moderation between courses not completed. · Feedback not gathered from all stakeholders. · New reporting led to greater communication of progress in courses.
Staff we look after/Recruit and retain	<ul style="list-style-type: none"> · New induction plan for new staff which is a balance of creating a sense of belonging to Westlake through positive relationships and informative in terms of school procedures, policies and values. · Induction sessions continue on Tuesday morning in term 1. · PCT programme continues to evolve · Induction process and sessions for new staff joining during the year to ensure easy transition into Westlake. · Providing mentors and ongoing support. · Developing positive relationships with ITE providers. · Supporting mentors, trainees and beginning teachers. · Selecting trainees based on curriculum staffing needs. · Bite sized PD · Late start PD · Developing future leaders using in-house experience - MLP and SLP · Recruiting quality teachers from NZ and abroad and cater to diverse student population. · Ensure recruitment process is fair and equitable. · Class sizes are managed appropriately. · Staff wellbeing continues to be a focus –eg early morning gym sessions, yoga, movie night, whole staff morning teas, start & end of year functions, men's & ladies' morning teas. · Continue funding EAP services, promote this to staff. · Fair and consistent HR processes. · Address lack of parking (retention). 	JAR, THO, ROG	<ul style="list-style-type: none"> · Two induction days at start of year. · Start up briefings for induction. · New staff compulsory attendance at Tuesday morning PD 6 Sessions covering WBHS specific content. · PCT programme adapted to needs based on annual feedback. New presenters brought on board. · Mentor support continues. · Practicums already arranged with range of ITE providers. · In school trainees appointed based on curriculum needs. · Leadership and PD programmes continue.

<p>PD Programmes</p>	<ul style="list-style-type: none"> · Continued development of CfE as a PD space physically and philosophically. · Aspiring Middle Leadership Programme continues · Aspiring Senior Leadership Programme continues and grows into second year. Spots offered to more staff after successful completion by 3 members. · PCT programme continues (all existing programmes reviewed annually and refined to meet the needs of our staff) · Strengthen role of Casey de Wit as Director of PD to lead whole staff PD, PGC, help coordinate subject specific PD, expansion of student leadership PD into Year 12 · Development of staff research programme · Professional development is planned around the needs of teachers to be able to deliver best practice in a boys' school classroom 	<p>JAR, ROG</p>	<ul style="list-style-type: none"> · CfE has been central to start up of year. Clear links established between CfE and Teaching and Learning. · MLP promoted and 10 teachers selected. · Staff AR launched · Student AR launched
<p>Improve reporting systems</p>	<ul style="list-style-type: none"> · Develop a reporting template that is more consistent across each year group · Review and develop what is included in our reporting, both informally and formally · Introduce "Engagement Grades" to replace previous out-of-date effort grade reporting, based on what we want to see in boys who are becoming what our graduate profile aims for. · Report more frequently – twice per term in a less formal way and at the end of each term with a formal report. · Reports will build over the year to show progress and added detail as it is populated. · Deliver refreshed NCEA reports that both communicates achievement in a clearer way, and educates whanau about NCEA. 	<p>ROG, MRU</p>	<ul style="list-style-type: none"> · Significant re-development of reporting completed. · Engagement grades introduced and reported to parents – used in Elevate award but not elsewhere yet. · Twice termly 'live' reporting of engagement grades achieved. · End of term formal reports issued. · NCEA reports rebuilt with clearer communication of NCEA requirements embedded.
<p>Our boys are motivated and aspirational: Improve rates of certificate and course endorsement.</p>	<ul style="list-style-type: none"> · Review how we celebrate these achievements to raise the status of these more "middle ground" benchmarks (compared to our very highest achievers). · Introduce ways to recognise these achievements more explicitly e.g. badges, honour roll posters, letters home · Track student progress towards these targets and communicate with home when boys are close to achieving them. Celebrate throughout the year when they are attained. · Review communication of NCEA and develop a variety of methods to engage whanau with this with the aim to improve their understanding of NCEA's levels of achievement and qualifications. 	<p>ROG, MRU, CBO, JDA, HJO</p>	<ul style="list-style-type: none"> · Introduced Merit and Excellence badges to award to boys who reach this milestone (50+ credits) throughout the year and also after externals. This is a costly exercise, but we know that badges equate to status for our boys. · We created an 'honour roll' poster of Excellence endorsed students for each faculty to display across the school. Too many were ordered for 2025. The ones that were displayed brought attention to endorsement. · Whanau were emailed home by CBO at the following milestones: 10 credits away from endorsement with Merit or Excellence & when endorsement with Merit or Excellence had been achieved. Some very positive parental replies to these emails. · All of these measures aimed to get boys and whanau talking about course endorsement. · New school NCEA reporting directly targeted engagement of whanau in understanding the criteria for achievement in NCEA.

<p>Our boys feel confident and excited about their progression to tertiary education.</p>	<ul style="list-style-type: none"> · Educate boys (Year 13s in particular) about University Entrance as a separate qualification and spend time explaining the value of this qualification. · Work with the Careers department and our Westlakers alumni community to create small-scale internship programmes that enable our boys to 'try out' some industries and thus feel more prepared for tertiary study. · Promote domestic university scholarships more actively and provide support for Year 13 boys who wish to apply. · Promote overseas study to students and continue to demystify the process by disseminating information effectively. · Work with the Careers department to identify boys who wish to study overseas and ensure that a collaborative approach is adopted to support boys through this process. · Nurture relationships with alumni studying overseas and use them as key resources to inform current students about their experiences. · Conduct research with other local schools to ascertain how they run their overseas university support programmes for students. 	<p>CBO, HJO to support</p>	<ul style="list-style-type: none"> · Increased opportunities within the Careers department including university visits, careers expo and guest speakers. · NCEA and tertiary info evenings for parents and caregivers in our Maori and Pasifika communities. · CBO provided support for boys applying to international universities by meeting with them one-on-one. 4 students applied to study in the UK (2 successful offers, both from Oxford) and 4 students applied to the US (2 successful offers – both athletic, golf and rowing). Many more applied to Australian universities, but numbers are hard to collect as boys apply independently. · ABE and Careers Dept consistently passed names of boys interested in studying abroad to CBO. · CBO curated list of alumni studying globally and passed on contact details ad hoc to boys hoping to study in same locations. · Met with Rangitoto College to enquire about their overseas university application guidance and gained helpful information on recommendation letters. Met with a college advisor from St Marks School, Texas (IBSC connection) and received further advice on application letters and processes.
<p>Boys have opportunity to progress with NCEA and to leave school with the necessary qualifications for success beyond school.</p>	<ul style="list-style-type: none"> · Track achievement data for NCEA Level 2-3. Carry out regular data downloads from Kamar. Monitor and intervene with discussion, workshops and meetings where necessary. · Track Elevate assessment data after each assessment block. Monitor and intervene with discussion, workshops and meetings where necessary. · Shared understanding that university Entrance is the goal · CAA monitoring and tracking for senior students. External entries and workshops. · Use WSL tracking team and Deans to support the tracking and mentoring of at risk students. · Course options checked for at risk students and appropriate interventions made · Gather feedback from stakeholders to ensure the rigour in our approach 	<p>HJO, MRU</p>	<ul style="list-style-type: none"> · Regular tracking and intervention, particularly for senior students was executed. Using staff and necessary support extra opportunity and tuition was offered. · Regular check in meetings and IEPs set up on a case-by-case basis. · Promotion of UE was pushed through NCEA information evenings, whanau meetings and assemblies. · Whanau meetings for course selection.

<p>Our boys, their whanau, and our staff all know how extension manifests in our school and have a clear understanding of how boys are extended.</p>	<ul style="list-style-type: none"> · Continue to grow the Scholarship programme and nurture the sustainability of that programme. Continue to promote Scholarship as an elite form of extension for our academically capable boys. · Work with curriculum leaders to ensure that the Scholarship programme remains robust and that there is legacy planning occurring in each department. Working with curriculum leaders to upskill staff as necessary. · We acknowledge and support our staff who take on extra workload to extend our boys (e.g. extramural Scholarship) by regularly checking in. Continue to acknowledge staff at Scholars Assembly and with a celebratory event each March. · Conduct research (speaking with staff, focus groups with boys, and potentially parent surveys) around how boys are currently being extended in the junior and senior extension pathways. · Work with curriculum leaders on mapping out what extension looks like in their learning areas. · Generate more transparency (for boys, whanau, and staff) around how boys progress through the extension pathway. 	<p>CBO</p>	<ul style="list-style-type: none"> · Scholarship pathway promoted via: Scholars Assembly (mid-Feb) and Scholarship Information Evening (mid-Feb). Interest in the programme grows year-on-year. · CBO met one-on-one with all curriculum leaders in Term 4 to discuss successes and challenges concerning Scholarship in their learning areas. Robust discussion about legacy planning in all areas and key talent (staff) identified. · CBO observed all extramural lessons at least once throughout the year. Staff acknowledged with awards (two categories) and flowers at Scholars Assembly. Scholarship 'thank you event' for staff in March was funded again by school. CBO handwrote cards and purchased medals for Top in Subject awards. · Research on extension programmes and discussions about extension course mapping did not take place. No targeted information released to parents about extension programmes. This will be a focus for 2026.
<p>Our boys are well and healthy – mentally, physically, socially and emotionally</p>	<ul style="list-style-type: none"> · Ensure our boys have access to a range of relevant, up-to-date services to help maintain their physical, mental, social and emotional health. · Ensure we are promoting best health practices through education (VTPI, year-level assemblies, wellness groups etc). · Ensure we continue our school-wide approach of dealing with misbehaviour in a consistent way to reinforce standards, safety and accountability. · Explore ways to measure the success of our pastoral initiatives which will allow us to both understand the needs of our boys and identify focus areas for improvement. 	<p>CPE, NDA, ROG, SYO, JDA, HJO</p>	<ul style="list-style-type: none"> · Access and promotion of health services was achieved through a number of ways, including VTPI classes, year-level assemblies that responded to specific trends from ORAH and the increased visibility of Heron House. · Consistency of sanctions improved, evident in the increase of department detentions issued and how these were followed up by deans. Whole staff buy-in to address small behaviours continues to be a focus. · ORAH was not as useful as we anticipated in 2025 due to the lack of student engagement. We are changing how we measure student wellbeing in 2026.

<p>We are proudly multicultural. We embrace and celebrate our diversity. Equitable opportunities and outcomes for all our boys.</p>	<ul style="list-style-type: none"> · Continue the successes of our many and varied cultural groups at the school, ensuring they have a platform to be seen, heard and valued. · Establish a Cultural Council to ensure consistency across the aforementioned groups and to garner further exposure and visibility. · Continue to implement the values of our updated inclusivity policy including a zero-tolerance approach to any form of discrimination, responding to the needs of any and all LGBTQ+ students in a safe and respectful manner and ensuring all students feel proud in their identities. · Continue to resource and support boys with financial hardship or family trauma through the free lunch programme, loan devices and managing fees/donations. · Support staff with creating welcoming, equitable class environments through PD and utilizing 'cultural' experts on staff. · Ensure all students who require supplementary academic support have access to it. 	<p>CPE, NDA</p>	<ul style="list-style-type: none"> · A variety of cultural events were held, including the new Cultural Night Market event which had a significant turn out. · Values of our inclusivity policy were upheld both through our holistic response to bullying and discrimination as well as specific, individual arrangements with students of the LGBTQ+ community. · Free lunch services continues, as does our funding of devices and other amenities, primarily through the Westlakers/Boys First Fund, as well as ad hoc donations. · PD for respectful practice continues and was a focus of some 'Bite-Sized' offerings. · The Learning Centre has more students on its roll than ever before, providing a plethora of academic support.
<p>Our boys are motivated, engaged and feel connected</p>	<ul style="list-style-type: none"> · Establish a reporting system that better measures, and tracks, student engagement and motivation. · Ensure boys are aware of and have access to the various co-curricular opportunities on offer to further develop a sense of connection to the school. · Continue to develop a diverse and robust House Competition throughout the year to create a space where vertical interaction can occur. · Track student motivation and attitude levels through ORAH and respond accordingly to changes in mood and reasons for this (e.g. VTPI focus on sleep or exam study management). 	<p>ROG, CPE, HJO</p>	<ul style="list-style-type: none"> · Continued promotion and emphasis on House events. Regular meetings with house captains and increased number of events on offer over a wide variety of skill sets.
<p>What our families say.</p>	<ul style="list-style-type: none"> · Survey families in simple ways to find areas of concern or education pieces · Look to collected data and work on implementing necessary changes and communication with applicable departments. 	<p>HJO</p>	<ul style="list-style-type: none"> · On-going. A continuation of community feedback was collected via email and whanau meetings on senior progress and achievement.

Developing the character of our boys so they become terrific men.	<ul style="list-style-type: none"> · Continue to drive high standards when it comes to behaviour, attitude and politeness. Sanction where appropriate and encourage staff to hold boys to high standards in this regard. · Discuss key character traits from our graduate profile at year-level assemblies and through the VTPI programme to ensure we have visibility, definition and promotion of character values we want to instill in our boys. · Consider ways where we can reintegrate character education into the curriculum/other areas of the school, leaning on the salient ideas from our previous pilot (e.g. The Good Fella Code) 	CPE	<ul style="list-style-type: none"> · Character traits continue to be reinforced, however, with the creation of our new four school values, this allows an opportunity to bring it into closer focus in 2026. · Reintegration of Character Education did not occur.
Societal changes and how they impact us being a school with strong traditions.	<ul style="list-style-type: none"> · Continue to disseminate and teach messages of acceptance, kindness and inclusivity whilst also educating our students on masculinity and how they can drive this positively in a changing world (VTPI lessons, Consent Education, assemblies, restorative pastoral conversations) · While above is considered, ensuring we uphold our uniform and grooming standards, but doing so with compassion and finding compromises with members of the LGBTQ+ community, where appropriate. · Ensure we educate the students about social media, AI and general digital literacy in a relevant and up-to-date way. 	CPE, NDA, ROG, SYO, HJO	<ul style="list-style-type: none"> · Positive messages regarding societal change and acceptance continue to be a focus in our VTPI programme and reinforced in assemblies, as well as pastoral conversations (and sanctions). · Uniform exemptions are provided on a case by case basis, to cater for culture and diversity. · There are some lessons on AI and social media in VTPI and through Media and Society, but there is possibility for improvement in this space.
A program to support parents of boys.	<ul style="list-style-type: none"> · Develop the 'Parent Education' series of guest speakers · Publish the parent education pamphlets and make these accessible to the community. · Ensure relevant and insightful communication sent to caregivers, as appropriate. 	NDA	<ul style="list-style-type: none"> · Education pamphlets made for parents and available in the deans' suite and reception. · Some external presentations were delivered to educate and connect with our parent community.
A year 9 induction experience that enhances belonging and brotherhood.	<ul style="list-style-type: none"> · Reflect on this year's camp and adapt where appropriate to ensure it is fit for purpose and achieving our desired outcomes. 	CPE	<ul style="list-style-type: none"> · This year's camp was a success in achieving our desired outcomes of connection and brotherhood. It was unfortunate to cancel the last camp due to weather. · Cost continues to be a barrier due to the logistics of Motutapu and therefore we are trialling a new camp that is closer and cheaper in 2027.
Music and Drama Facility	<ul style="list-style-type: none"> · Continue to monitor and support this important project in preparation for completion in September 2025 with access from Jan 2026. · Work towards a good solution with fit out, including furniture. 	BCA, PFO, JCL	<ul style="list-style-type: none"> · This project was completed in Dec 2025. It has been in use since Jan 2026 with the official opening taking place on 26th Feb 2026.
We manage the school roll carefully and deliberately	<ul style="list-style-type: none"> · Continued monitoring of the school roll as we deal with increased enrolment applications, high density housing developments in our school zone, increasing interest from the international student market and increased class sizes. 	CPE, PFO, JDA	<ul style="list-style-type: none"> · Roll was managed carefully and due to this we reduced the amount of OOO students we accepted by a significant margin. However, the movement to INZ properties far exceeded previous trends and our roll will continue to require careful management in 2026.
Te Puna Facility	<ul style="list-style-type: none"> · Explore alternative solutions for a Te Puna facility and map out a timeline for this work as part of the wider infrastructure plan for the school. 	PFO, BCA, JWA	<ul style="list-style-type: none"> · Work in progress. It is hoped that a solution can be incorporated into our B Block redevelopment and concept work will be done when this building is being addressed.

Campus Infrastructure	<ul style="list-style-type: none"> · Engage in a 3D modelling exercise to provide up to date and accurate data concerning the current campus infrastructure. · Work through the prioritisation of infrastructure projects and create a long term property plan. · Build the long-term property plan into the digital 3D modelling for the purposes of vision and fundraising. · Create a timeline for advancing the infrastructure plan. 	BCA	<ul style="list-style-type: none"> · Completed. This was carried out by ProVision and has since been used to develop a longer-term property plan to supplement our 10YPP.
Te Rumaki Programme	<ul style="list-style-type: none"> · Work with Tonui Consultants to review Te Rumaki and look ahead by working with Kaiako, whanau and other community members to create a vision, mission and graduate profile. · Continue work on curriculum development. 		<ul style="list-style-type: none"> · Nga Ara Whakamua, the Maori Success Strategy was completed in Oct 2025. This is a six-year strategy which fell out of a review facilitated by Tonui Consultants. · RPE has been appointed as curriculum lead and has already started developing a robust plan for Y9 and 10 Rumaki.
Vocational Pathways	<ul style="list-style-type: none"> · Work to establish a Westlake Trades Academy through partnership with local businesses in the trades industry 	BHO, ABE, PFO	<ul style="list-style-type: none"> · Work in progress. With significant changes proposed for vocational education, we paused this work so we can wait to see what is announced.
Future Sport	<ul style="list-style-type: none"> · In its second year – continue to develop and implement this programme with a particular focus on curriculum development. 	PST, PFO	<ul style="list-style-type: none"> · This programme was a success in 2025 and is running again in 2026. It is now deeply embedded and validated as a timetable offering at the school.
Matauranga Maori	<ul style="list-style-type: none"> · There will be a continuation of the affirmation of matauranga Maori in the day to day processes and protocols of Westlake · An ongoing review of the teaching of core Maori programmes at Westlake Boys High School · Continued engagement with whanau and mana whenua – Ngati Paoa and Te Kawerau a Maki · Continued professional development with staff on Maori cultural responsive teaching approaches · Continued strengthening and implementation of Tikanga Maori into the day to day life of Westlake Boys High School · Continued whanau and kaiako engagement with the Borad of Trustees 	JWA, PFO	<ul style="list-style-type: none"> · Affirmation of Matauranga Maori has continued and will do for some time to come. · Curriculum development has taken place to ensure inclusion of Matauranga Maori across all learning areas. This work will continue. · Engagement with Ngati Paoa and Te Kawerau a Maki has been limited, and this continues to be a focus. · With the Rumaki on site, and culturally competent Kaiako, there is continued improvement with the implementation of Tikanga Maori at WBHS. We have had several profesional development sessions with a focus on te ao Maori.

Westlake Boys' High School

Compliance with Education & Training Act 2020 requirements to be a good employer

For the year ended 31 December 2025

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Westlake Boys High School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020 and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Westlake Boys High School Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. As required by the Public Service Act to be a "good employer", Westlake Boys High School strives <ul style="list-style-type: none"> • to maintain, and comply with our school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. To achieve this, the board: <ul style="list-style-type: none"> • appoints a member to be the EEO officer (Human Resources Director) • shows commitment to equal opportunities in all aspects of employment including • selects the person most suited to the • recognises the value of diversity in staffing (for example, ethnicity, age, gender, • ensures that employment and personnel practices are fair and free of any bias. The board: <ul style="list-style-type: none"> • takes all steps, so far as is reasonably practicable, to meet its primary duty of • considers staff health and wellbeing (Hauora) and work-life balance, and will • ensures that all employees maintain proper standards of integrity and conduct, and
How do you practise impartial selection of suitably qualified persons for appointment?	The Board <ul style="list-style-type: none"> • appoints a staff member to be the EEO officer • shows commitment to equal opportunities in all aspects of employment including • selects the person most suited to the position in terms of skills, experience, • recognises the value of diversity in staffing (for example, ethnicity, age, gender, • ensures that employment and personnel practices are fair and free of any bias.
How are you recognising, <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? 	Westlake Boys High School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.
How have you enhanced the abilities of individual employees?	The board: <ul style="list-style-type: none"> • promotes high levels of staff performance through: <ul style="list-style-type: none"> ○ performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees) ○ acknowledgement of staff achievements ○ salary units and management allowances and non-contact time. • deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.

How are you recognising the employment requirements of women?	<p>Westlake Boys High School Equal Employment Opportunities policy ensures that all To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer (Human Resources Director) • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias.
How are you recognising the employment requirements of persons with disabilities?	<p>Westlake Boys High School Equal Employment Opportunities policy ensures that all To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer (Human Resources Director) • shows commitment to equal opportunities in all aspects of employment including

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

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

INDEPENDENT AUDITOR'S REPORT

To the readers of Westlake Boys High School's financial statements for the year ended 31 December 2025

The Auditor-General is the auditor of Westlake Boys 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 8 to 31, 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.

Our audit was completed on 13 May 2026. This is the date at which our opinion is expressed.

Breach of Legislation Relating to the enrolment of an International Student

Without modifying our opinion, we draw the reader's attention to a breach of legislation. The School enrolled and met the costs of two international students in the year ended 31 December 2025 through a scholarship. There was no new international student enrolments in the year ended 31 December 2025. This is a breach of section 521(1) of the Education and Training Act 2020 which requires state schools to charge fees for international students that are not less than the estimated costs of providing tuition to one student in the relevant subject, course, or programme including the provision of capital facilities, plus any other fees prescribed for international students

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.

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 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 Headmaster's annual report, Chairman's Annual report, copies of the KiwiSport Annual report, Te Tiriti o Waitangi Report, Evaluation and analysis of student achievement and progress, Analysis of Variance and a Statement of Compliance with Education & Training Act 2020 requirements to be a good employer.

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