

WELLINGTON HIGH SCHOOL, COMMUNITY EDUCATION CENTRE AND ALFRED GEORGE EAST ESTATE TRUST

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



Ministry Number:	273
Principal:	Dominic Killalea
School Address:	249 Taranaki Street, Wellington
School Postal Address:	PO Box 4035, Wellington 6140
School Phone:	(04) 3858911
School Email:	admin@whs.school.nz
Accountant / Service Provider:	Accounting For Schools Ltd

WELLINGTON HIGH SCHOOL, COMMUNITY EDUCATION CENTRE AND ALFRED GEORGE EAST ESTATE

Consolidated Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
	Financial Statements
1	Consolidated Statement of Responsibility
2	Consolidated Statement of Comprehensive Revenue and Expense
3	Consolidated Statement of Changes in Net Assets/Equity
4	Consolidated Statement of Financial Position
5	Consolidated Statement of Cash Flows
6 - 25	Notes to the Consolidated Financial Statements
	Other Information
26	Members of the Board
27	Kiwisport / Statement of Compliance with Employment Policy
	Analysis of Variance
	Independent Auditor's Report

**Wellington High School, Community Education Centre and
Alfred George East Estate Trust**
Consolidated Statement of Responsibility
For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual consolidated 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 Group's financial reporting.

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

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

Antonia Reid

Full Name of Presiding Member



[Antonia Reid \(May 28, 2026 16:00:41 GMT+12\)](#)

Signature of Presiding Member

28 May 2026

Date:

Dominic Killalea

Full Name of Principal



Signature of Principal

28 May 2026

Date:

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	Parent 2025 Budget	2024	2025	Group 2025 Budget	2024
	Notes	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
Revenue							
Government Grants	2	20,101,552	19,166,915	19,435,390	20,101,552	19,166,915	19,435,390
Locally Raised Funds	3	2,360,089	2,486,525	1,854,732	2,360,089	2,486,525	1,848,173
Interest		90,714	194,747	155,447	90,714	194,747	155,447
Community Education	4	949,959	943,492	1,042,676	949,959	943,492	1,042,676
		23,502,314	22,791,679	22,488,245	23,502,314	22,791,679	22,481,686
Expenses							
Locally Raised Funds	3	1,653,530	1,652,737	1,261,104	1,653,530	1,652,737	1,261,104
Community Education	4	772,888	830,500	825,060	772,888	830,500	825,060
Learning Resources	5	13,946,408	13,099,036	13,108,936	13,946,408	13,099,036	13,108,936
Administration	6	2,656,582	2,545,259	2,630,937	2,656,582	2,545,259	2,630,937
Interest		17,344	30,551	10,525	17,344	30,551	10,525
Property	7	4,652,876	4,619,865	4,707,370	4,652,876	4,619,865	4,707,370
Loss on Disposal of Property, Plant and Equipment		4,353	10,000	5,911	4,353	10,000	5,911
Total Expense		23,703,981	22,787,948	22,549,843	23,703,981	22,787,948	22,549,843
Net Surplus/(Deficit) for the year		(201,667)	3,731	(61,598)	(201,667)	3,731	(68,157)
Total Comprehensive Revenue and Expense for the Year		(201,667)	3,731	(61,598)	(201,667)	3,731	(68,157)

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

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Statement of Changes in Net Assets/Equity For the year ended 31 December 2025

Notes	Parent		2024 Actual \$	Group		2024 Actual \$
	2025 Actual \$	2025 Budget (Unaudited) \$		2025 Actual \$	2025 Budget (Unaudited) \$	
Balance at 1 January	5,419,191	5,494,828	5,445,601	5,537,484	5,494,828	5,570,453
Total comprehensive revenue and expense for the year	(201,667)	3,731	(61,598)	(201,667)	3,731	(68,157)
Contributions from / (Distributions to) the Ministry of Education						
Contribution - Furniture and Equipment Grant	-	-	36,249	-	-	36,249
Contribution - Movement in Reserves	(25,128)	-	(1,061)	(25,128)	-	(1,061)
Equity at 31 December	5,192,396	5,498,559	5,419,191	5,310,689	5,498,559	5,537,484
Accumulated comprehensive revenue and expenses	5,097,847	5,408,559	5,324,642	5,216,140	5,408,559	5,442,935
Reserves	94,549	90,000	94,549	94,549	90,000	94,549
Equity at 31 December	5,192,396	5,498,559	5,419,191	5,310,689	5,498,559	5,537,484

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.

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Statement of Financial Position

As at 31 December 2025

		2025	Parent 2025 Budget	2024	2025	Group 2025 Budget	2024
	Notes	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
Current Assets							
Cash and Cash Equivalents	8	910,314	3,038,569	1,410,297	910,314	3,038,569	1,410,297
Accounts Receivable	9	1,232,009	1,100,000	1,155,852	1,232,009	1,100,000	1,155,852
GST Receivable		34,703	-	38,700	34,703	-	38,700
Prepayments		212,951	200,000	229,231	212,952	200,000	229,232
Inventories	10	1,780	2,000	1,780	1,780	2,000	1,780
Investments	11	1,600,000	-	1,816,099	1,600,000	-	1,816,099
Funds Receivable for Capital Works Projects	18	113,063	-	355,127	113,063	-	355,127
		4,104,820	4,340,569	5,007,086	4,104,821	4,340,569	5,007,087
Current Liabilities							
GST Payable		-	30,000	-	-	30,000	-
Accounts Payable	13	1,586,442	1,800,000	1,923,161	1,586,442	1,800,000	1,923,161
Revenue Received in Advance	14	798,071	650,000	894,686	798,071	650,000	894,686
Provision for Cyclical Maintenance	15	87,300	305,000	127,297	87,300	305,000	127,297
Finance Lease Liability	16	65,139	60,000	84,072	65,139	60,000	84,072
Funds held in Trust	17	627,115	770,000	711,373	627,115	770,000	711,373
Funds held for Capital Works	18	418,740	100,000	320,981	418,740	100,000	320,981
		3,582,807	3,715,000	4,061,570	3,582,807	3,715,000	4,061,570
Working Capital Surplus/(Deficit)		522,013	625,569	945,516	522,014	625,569	945,517
Non-current Assets							
Investment in Joint Venture	25	-	-	-	118,292	-	118,292
Property, Plant and Equipment	12	4,180,751	5,212,990	4,103,144	4,180,751	5,212,990	4,103,144
Work in progress - Turf		693,463	-	693,463	693,463	-	693,463
		4,874,214	5,212,990	4,796,607	4,992,506	5,212,990	4,914,899
Non-current Liabilities							
Provision for Cyclical Maintenance	15	173,311	160,000	246,600	173,311	160,000	246,600
Finance Lease Liability	16	30,520	180,000	76,332	30,520	180,000	76,332
		203,831	340,000	322,932	203,831	340,000	322,932
Net Assets		5,192,396	5,498,559	5,419,191	5,310,689	5,498,559	5,537,484
Equity		5,192,396	5,498,559	5,419,191	5,310,689	5,498,559	5,537,484

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

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Statement of Cash Flows

For the year ended 31 December 2025

	Notes:	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities							
Government Grants		5,280,989	5,165,215	5,166,790	5,280,989	5,165,215	5,166,790
Locally Raised Funds		1,247,714	1,140,050	1,104,863	1,254,273	1,140,050	1,111,422
Community Education Centre		933,896	861,551	992,141	933,896	861,551	992,141
International Students		945,961	1,073,834	1,126,023	945,961	1,073,834	1,126,023
Goods and Services Tax (net)		4,002	68,700	21,954	4,002	68,700	21,954
Payments to Employees		(4,400,197)	(3,839,543)	(4,554,120)	(4,400,197)	(3,839,543)	(4,554,120)
Payments to Suppliers		(4,292,319)	(4,334,871)	(2,586,380)	(4,292,319)	(4,334,871)	(2,586,380)
Interest Paid		(17,344)	(30,551)	(10,525)	(17,344)	(30,551)	(10,525)
Interest Received		164,820	301,442	134,401	164,820	301,442	134,401
Net cash from Operating Activities		(132,478)	405,827	1,395,147	(125,919)	405,827	1,401,706
Cash flows from Investing Activities							
Proceeds from Sale of Property		(8,760)	(110,073)	(3,096)	(8,760)	(110,073)	(3,096)
Purchase of Property Plant & Equipment (and Intangibles)		(792,484)	(772,404)	(670,775)	(792,484)	(772,404)	(670,775)
Purchase of Investments		216,099	1,816,099	(145,657)	216,099	1,816,099	(145,657)
Proceeds from Joint Investments		6,559	-	6,559	-	-	-
Net cash from Investing Activities		(578,586)	933,622	(812,969)	(585,145)	933,622	(819,528)
Cash flows from Financing Activities							
Furniture and Equipment Grant		36,249	216,455	36,249	36,249	216,455	36,249
Finance Lease Payments		(80,733)	(120,404)	(24,716)	(80,733)	(120,404)	(24,716)
Funds on behalf of Third Parties		255,565	192,772	154,995	255,565	192,772	154,995
Net cash from Financing Activities		211,081	288,823	166,528	211,081	288,823	166,528
Net increase/(decrease) in cash and cash equivalents		(499,983)	1,628,272	748,706	(499,983)	1,628,272	748,706
Cash and cash equivalents at the beginning of the year	8	1,410,297	1,410,297	661,591	1,410,297	1,410,297	661,591
Cash and cash equivalents at the end of the year	8	910,314	3,038,569	1,410,297	910,314	3,038,569	1,410,297

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Wellington 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.

The Wellington High School Group (the "Group") consists of the School and its joint venture the Alfred George East Estate Trust (the "Trust"). The School controls the Trust for financial reporting purposes because, in substance, the School pre-determined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

b) Basis of Preparation

Reporting Period

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

Basis of Consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Joint ventures are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of the joint venture are included in the consolidated financial statements on a proportionate basis from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a joint venture that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former joint venture is measured at fair value when control is lost.

Financial Reporting Standards Applied

The Education Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The Group 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 Group qualifies for Tier 2 as the Group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements

For the year ended 31 December 2025

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

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 12.

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 Group. 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 consolidated 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 24b.

Recognition of grants

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

Consolidation of entities

The Group consolidates entities based on whether the Group has established control of the joint venture. The subsidiaries which are controlled are disclosed at Note 26.

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements

For the year ended 31 December 2025

c) Revenue Recognition

Government Grants

The Group receives funding from the Ministry of Education. The following are the main types of funding that the Group receives.

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

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

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

The property from which the Group 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 Group as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The Group's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements

For the year ended 31 December 2025

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprise 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 Consolidated 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 not trivial.

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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 Group 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.

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements

For the year ended 31 December 2025

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a diminishing value basis except for leased assets and Building Improvements which are depreciated on a straight line 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 to Crown Owned Assets	10–75 years
Furniture and equipment	20% to 30% diminishing value
Information and communication technology	25% to 33% diminishing value
Motor vehicles	20% diminishing value
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

Computer software acquired by the Group are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Consolidated Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

The Group 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 Group 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 Group engages an independent valuer to assess market value based on the best available information.

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

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

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements

For the year ended 31 December 2025

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the Group 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.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the Group for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Funds Held for Capital Works

The Group directly receives funding from the Ministry of Education for capital works projects that are included in the Group's 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 Consolidated Comprehensive Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose.

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements

For the year ended 31 December 2025

s) Provision for Cyclical Maintenance

The property from which the Group 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 Group site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the Group buildings, 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 Group's best estimate of the cost of painting the buildings and when the Group is required to be painted, based on an assessment of the building's condition.

The Group 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 Group to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

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

The Group's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are 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.

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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

The budget figures are extracted from the Group budget that was approved by the Board at the start of the year.

w) Services received in-kind

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

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

2. Government Grants

	2025 Actual \$	Parent 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	5,127,183	5,059,224	5,122,961	5,127,183	5,059,224	5,122,961
Teachers' Salaries Grants	11,431,782	10,501,700	10,575,201	11,431,782	10,501,700	10,575,201
Use of Land and Buildings	3,435,790	3,500,000	3,636,595	3,435,790	3,500,000	3,636,595
Other Government Grants	106,797	105,991	100,633	106,797	105,991	100,633
	20,101,552	19,166,915	19,435,390	20,101,552	19,166,915	19,435,390

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2025 Actual \$	Parent 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Revenue						
Donations	516,337	583,719	512,538	516,337	583,719	512,538
Overseas Trips	233,063	225,275	-	233,063	225,275	-
Fees for Extra Curricular Activities	296,679	272,610	190,047	296,679	272,610	190,047
Trading	9,707	11,100	2,769	9,707	11,100	2,769
Other Revenue	267,628	255,521	259,651	267,628	255,521	253,092
International Student Fees	1,036,675	1,138,300	889,727	1,036,675	1,138,300	889,727
	2,360,089	2,486,525	1,854,732	2,360,089	2,486,525	1,848,173
Expenses						
Extra Curricular Activities Costs	334,225	336,220	250,384	334,225	336,220	250,384
Trading	7,350	4,750	2,147	7,350	4,750	2,147
Overseas Trips	237,565	225,275	-	237,565	225,275	-
Other Locally Raised Funds	350,047	366,131	365,712	350,047	366,131	365,712
International Student - Advertising	68,236	70,500	70,243	68,236	70,500	70,243
International Student - Commissions	117,520	110,000	105,251	117,520	110,000	105,251
International Student - Levy	21,494	17,000	16,355	21,494	17,000	16,355
International Student - Employee Benefit - Salaries	464,930	436,211	360,184	464,930	436,211	360,184
International Student - Other Expenses	52,163	86,650	90,828	52,163	86,650	90,828
	1,653,530	1,652,737	1,261,104	1,653,530	1,652,737	1,261,104
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	706,559	833,788	593,628	706,559	833,788	587,069

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

4. Community Education Revenue and Expenses

	2025 Actual Number	Parent 2025 Budget (Unaudited) Number	2024 Actual Number	2025 Actual Number	Group 2025 Budget (Unaudited) Number	2024 Actual Number
Community Education Financial Performance						
Number of students per annum	7,029	7,500	7,101	7,029	7,500	7,101
	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue						
Course Fees	587,966	581,500	645,637	587,966	581,500	645,637
TEC Grant Revenue	361,993	361,992	397,039	361,993	361,992	397,039
	949,959	943,492	1,042,676	949,959	943,492	1,042,676
Expenses						
Class Materials	61,868	80,000	83,700	61,868	80,000	83,700
Other Expenses	71,153	71,000	79,673	71,153	71,000	79,673
Employee Benefit - Salaries	639,867	679,500	661,687	639,867	679,500	661,687
	772,888	830,500	825,060	772,888	830,500	825,060
<i>Surplus for the year CEC</i>	177,071	112,992	217,616	177,071	112,992	217,616

5. Learning Resources

	2025 Actual \$	Parent 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	700,977	764,857	599,172	700,977	764,857	599,172
Information Technology	127,840	120,000	115,929	127,840	120,000	115,929
Extra-Curricular Activities	89,141	119,767	78,204	89,141	119,767	78,204
Library Resources	168,449	164,044	168,215	168,449	164,044	168,215
Employee Benefits - Salaries	12,097,659	11,233,824	11,426,488	12,097,659	11,233,824	11,426,488
Staff Development	25,813	40,450	45,228	25,813	40,450	45,228
Depreciation	736,529	656,094	675,700	736,529	656,094	675,700
	13,946,408	13,099,036	13,108,936	13,946,408	13,099,036	13,108,936

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

6. Administration

	2025	Parent	2024	2025	Group	2024
	Actual	2025	Actual	Actual	2025	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
Audit Fee	21,039	12,884	18,509	21,039	12,884	18,509
Board of Trustees Fees	5,485	6,500	6,255	5,485	6,500	6,255
Board of Trustees Expenses	32,055	14,000	8,566	32,055	14,000	8,566
Communication	30,273	21,500	21,388	30,273	21,500	21,388
Consumables	12,679	13,500	13,149	12,679	13,500	13,149
Legal Fees	2,528	2,000	1,032	2,528	2,000	1,032
Other	179,346	151,500	162,634	179,346	151,500	162,634
Employee Benefits - Salaries	2,284,201	2,232,902	2,324,085	2,284,201	2,232,902	2,324,085
Insurance	88,976	90,473	75,319	88,976	90,473	75,319
	2,656,582	2,545,259	2,630,937	2,656,582	2,545,259	2,630,937

7. Property

	2025	Parent	2024	2025	Group	2024
	Actual	2025	Actual	Actual	2025	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
Caretaking and Cleaning	27,075	22,500	21,180	27,075	22,500	21,180
Consumables						
Consultancy and Contract	388,775	373,000	397,287	388,775	373,000	397,287
Cyclical Maintenance Provision	(36,542)	72,091	(18,823)	(36,542)	72,091	(18,823)
Grounds	5,670	2,500	2,208	5,670	2,500	2,208
Heat, Light and Water	209,024	164,000	163,339	209,024	164,000	163,339
Rates	34,215	22,000	20,956	34,215	22,000	20,956
Repairs and Maintenance	201,824	117,000	101,193	201,824	117,000	101,193
Use of Land and Buildings	3,435,790	3,500,000	3,636,595	3,435,790	3,500,000	3,636,595
Security	35,604	15,000	14,488	35,604	15,000	14,488
Employee Benefits - Salaries	351,441	331,774	368,947	351,441	331,774	368,947
	4,652,876	4,619,865	4,707,370	4,652,876	4,619,865	4,707,370

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.

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

8. Cash and Cash Equivalents

	2025	Parent	2024	2025	Group	2024
	Actual	2025	Actual	Actual	2025	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
Bank Current Account	440,305	2,538,569	910,297	440,305	2,538,569	910,297
Bank Call Account	470,009	500,000	500,000	470,009	500,000	500,000
Cash and cash equivalents for Cash	910,314	3,038,569	1,410,297	910,314	3,038,569	1,410,297

Of the \$910,314 Cash and Cash Equivalents, \$798,071 of Revenue Received in Advance is held by the School, as disclosed in note 14.

9. Accounts Receivable

	2025	Parent	2024	2025	Group	2024
	Actual	2025	Actual	Actual	2025	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
Receivables	63,216	-	30,922	63,216	-	30,922
Interest Receivable	31,332	-	106,695	31,332	-	106,695
Teacher Salaries Grant	1,137,461	1,100,000	1,018,235	1,137,461	1,100,000	1,018,235
	1,232,009	1,100,000	1,155,852	1,232,009	1,100,000	1,155,852
Receivables from Exchange	94,548	-	137,617	94,548	-	137,617
Receivables from Non-Exchange Transactions	1,137,461	1,100,000	1,018,235	1,137,461	1,100,000	1,018,235
	1,232,009	1,100,000	1,155,852	1,232,009	1,100,000	1,155,852

10. Inventories

	2025	Parent	2024	2025	Group	2024
	Actual	2025	Actual	Actual	2025	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
Stationery	1,216	2,000	1,216	1,216	2,000	1,216
School Uniforms	564	-	564	564	-	564
	1,780	2,000	1,780	1,780	2,000	1,780

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

11. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	Parent 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset						
Short-term Bank Deposits	1,600,000	-	1,816,099	1,600,000	-	1,816,099

12. Property, Plant and Equipment

Parent and Group	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Buildings	2,479,972	74,304	-	-	(127,889)	2,426,384
Leasehold Improvements	18,293	735	-	-	(2,492)	16,536
Furniture and Equipment	797,910	435,558	(2,448)	-	(207,529)	1,023,491
Information Technology	460,737	254,035	(1,904)	-	(281,695)	431,173
Motor Vehicles	60,788	-	-	-	(14,068)	46,720
Leased Assets	145,291	22,301	-	-	(83,911)	83,681
Library Resources	140,153	31,558	-	-	(18,945)	152,766
Balance at 31 December	4,103,144	818,491	(4,352)	-	(736,529)	4,180,751

The net carrying value of equipment held under a finance lease is \$83,681 (2024: \$145,291)

Restrictions

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

	2025 Cost or Valuation \$	2025 Accum Depn \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accum Depn \$	2024 Net Book Value \$
Buildings	3,722,187	(1,295,803)	2,426,384	3,647,883	(1,167,911)	2,479,972
Leasehold Improvements	25,164	(8,628)	16,536	24,429	(6,136)	18,293
Furniture and Equipment	2,930,046	(1,906,555)	1,023,491	2,590,871	(1,792,961)	797,910
Information Technology	2,013,379	(1,582,206)	431,173	1,837,510	(1,376,773)	460,737
Motor Vehicles	139,954	(93,234)	46,720	145,618	(84,830)	60,788
Leased Assets	344,337	(260,656)	83,681	348,349	(203,058)	145,291
Library Resources	413,521	(260,755)	152,766	381,963	(241,810)	140,153
Balance at 31 December	9,588,588	(5,407,837)	4,180,751	8,976,623	(4,873,479)	4,103,144

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

13. Accounts Payable

	2025	Parent	2024	2025	Group	2024
	Actual	2025	Actual	Actual	2025	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
Creditors	296,582	-	746,421	296,582	-	746,421
Accruals	19,248	-	31,473	19,248	-	31,473
Employee Entitlements - Salaries	1,137,461	1,800,000	1,018,235	1,137,461	1,800,000	1,018,235
Employee Entitlements - Leave	133,151	-	127,032	133,151	-	127,032
	1,586,442	1,800,000	1,923,161	1,586,442	1,800,000	1,923,161
Payables for Exchange Transactions	1,586,442	1,800,000	1,923,161	1,586,442	1,800,000	1,923,161
	1,586,442	1,800,000	1,923,161	1,586,442	1,800,000	1,923,161

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2025	Parent	2024	2025	Group	2024
	Actual	2025	Actual	Actual	2025	Actual
	\$	Budget	\$	\$	Budget	\$
		(Unaudited)			(Unaudited)	
		\$			\$	
Grants in Advance - Ministry of Education	103,813	-	-	103,813	-	-
International Student Fees in Advance	623,752	650,000	714,466	623,752	650,000	714,466
Community Education Fees in Advance	65,878	-	81,941	65,878	-	81,941
Other Revenue in Advance	4,628	-	98,279	4,628	-	98,279
	798,071	650,000	894,686	798,071	650,000	894,686

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

15. Provision for Cyclical Maintenance

	2025 Actual \$	Parent 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	373,897	373,897	392,720	373,897	373,897	392,720
Increase/ (decrease) to the Provision During the Year	(113,286)	91,103	(18,823)	(113,286)	91,103	(18,823)
Provision at the End of the Year	260,611	465,000	373,897	260,611	465,000	373,897
Cyclical Maintenance - Current	87,300	305,000	127,297	87,300	305,000	127,297
Cyclical Maintenance - Non current	173,311	160,000	246,600	173,311	160,000	246,600
	260,611	465,000	373,897	260,611	465,000	373,897

Per the cyclical maintenance schedule the Group is next expected to undertake painting works during 2026. This plan is based on the Group's 10 Year Property plan prepared by Ashby Property Management.

16. Finance Lease Liability

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

	2025 Actual \$	Parent 2025 Budget (Unaudited) \$	2024 Actual \$	2025 Actual \$	Group 2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	70,553	60,000	94,253	70,553	60,000	94,253
Later than One Year	33,159	180,000	81,259	33,159	180,000	81,259
Future Finance Charges	(8,053)	-	(15,108)	(8,053)	-	(15,108)
	95,659	240,000	160,404	95,659	240,000	160,404
Represented by						
Current	65,139	60,000	84,072	65,139	60,000	84,072
Finance lease liability - Non current	30,520	180,000	76,332	30,520	180,000	76,332
	95,659	240,000	160,404	95,659	240,000	160,404

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

17. Funds held in Trust

	Parent			Group		
	2025 Actual \$	2025 Budget \$	2024 Actual \$	2025 Actual \$	2025 Budget \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	627,115	770,000	711,373	627,115	770,000	711,373
	627,115	770,000	711,373	627,115	770,000	711,373

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure 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 -

Parent and Group		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
2025						
Block F Refurb Façade	<i>In Progress</i>	272,374	859,396	(1,151,906)	-	(20,136)
Block LM Strengthening Library	<i>Completed</i>	(5,469)	-	-	-	(5,469)
Blocks A & LM Replace Lifts	<i>In Progress</i>	(48,419)	28,070	(7,320)	-	(27,669)
Emergency Response - Music Room leaks 2023 / 2024	<i>In Progress</i>	(4,407)	-	220	-	(4,187)
Poly High Slip	<i>In Progress</i>	24,812	-	(11,620)	-	13,192
Tennis Court Refurbishment	<i>In Progress</i>	860	1,108,237	(718,655)	-	390,442
Turf Project	<i>In Progress</i>	(32,613)	-	(4,389)	-	(37,002)
Window Leak Remediation	<i>Completed</i>	(1,422)	-	(704)	-	(2,127)
T1 Roofing Expenditure	<i>In Progress</i>	22,935	-	(14,066)	-	8,869
New Music room classrooms	<i>In Progress</i>	(258,102)	395,235	(139,273)	-	(2,140)
Fire Alarm Covers	<i>In Progress</i>	(4,695)	-	(3,122)	735	(7,082)
5YA Swing Matting	<i>In Progress</i>	-	12,040	(10,615)	-	1,425
5YA LSM - Breakout Space	<i>In Progress</i>	-	66,561	(73,812)	-	(7,251)
Bidet and Toilet Access	<i>In Progress</i>	-	10,214	(9,852)	-	362
5YA Block B - Hot Water Cylinder Replacement	<i>In Progress</i>	-	4,450	-	-	4,450
Totals		(34,146)	2,484,203	(2,145,114)	735	305,677
Represented by:						
Funds Held on Behalf of the Ministry of Education						418,740
Funds Receivable from the Ministry of Education						(113,063)
						305,677

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

18. Funds Held for Capital Works Projects (cont.)

Parent and Group		Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
2024						
Block F Refurb Façade	<i>In Progress</i>	(32,148)	1,000,000	(695,478)	-	272,374
Block LM Strengthening Library	<i>Completed</i>	(34,936)	36,595	(7,128)	-	(5,469)
Blocks A & LM Replace Lifts	<i>In Progress</i>	179,036	301,160	(528,615)	-	(48,419)
Emergency Response - Music Room leaks 2023 / 2024	<i>In Progress</i>	8,490	24,910	(37,807)	-	(4,407)
LSM Access 2	<i>Completed</i>	(562)	23,472	(22,910)	-	-
Poly High Slip	<i>In Progress</i>	(13,038)	72,038	(34,188)	-	24,812
Tennis Court Refurbishment	<i>In Progress</i>	(2,746)	37,037	(33,431)	-	860
Turf Project	<i>In Progress</i>	(32,613)	25,956	(25,956)	-	(32,613)
Window Leak Remediation	<i>Completed</i>	(906)	-	(516)	-	(1,422)
T1 Roofing Expenditure	<i>In Progress</i>	-	41,400	(18,465)	-	22,935
New Music room classrooms	<i>In Progress</i>	-	250,000	(508,102)	-	(258,102)
Fire Alarm Covers	<i>In Progress</i>	-	22,435	(27,130)	-	(4,695)
Totals		70,577	1,835,003	(1,939,726)	-	(34,146)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

320,981
(355,127)
(34,146)

19. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 it is reasonable to expect the Group 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.

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

20. Remuneration

Key management personnel compensation (Parent and Group)

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

	2025 Actual \$	2024 Actual \$
Board Members - Wellington High School		
Remuneration	5,485	6,255
Leadership Team - Wellington High School		
Remuneration	797,272	830,619
Full-time equivalent members	5	5
Total key management personnel remuneration	802,757	836,874
Total full-time equivalent personnel	5	5

There are 11 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance and Property Committees that meet regularly. 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	240 - 250	240 - 250
Benefits and Other Emoluments	6 - 7	5 - 6

Other Employees

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

Wellington High School	Remuneration \$000	2025 FTE Number	2024 FTE Number
	170 - 180	1	0
	160 - 170	0	1
	140 - 150	1	1
	130 - 140	1	3
	120 - 130	11	3
	110 - 120	21	21
	100 - 110	27	24
		62	53

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

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements For the year ended 31 December 2025

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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
Parent and Group		
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities 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 of 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 additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. 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

Capital Commitments

At 31 December 2025, the Board had capital commitments of \$5,462,257 as a result of entering the following contracts:

Contract Name	Contract Amount	Spent To Date	2025 Capital Commitment
	\$	\$	\$
Blocks A & LM Replace Lifts	1,240,595	1,029,723	210,872
Poly High Slip	204,715	127,616	77,099
Tennis Court Refurbishment	1,764,444	836,108	928,336
Turf Project	1,037,890	1,017,357	20,533
T1 Roofing Expenditure	414,000	32,531	381,469
New Music room classrooms	679,195	647,374	31,821
5YA Swing Matting	13,540	10,615	2,925
5YA LSM - Breakout Space	85,785	73,812	11,973
Bidet and Toilet Access	22,093	9,852	12,241
Total	5,462,257	3,784,988	1,677,269

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

24. Financial Instruments

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

	2025	Parent 2025 Budget	2024	2025	Group 2025 Budget	2024
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Financial assets measured at amortised cost						
Cash and Cash Equivalents	910,314	3,038,569	1,410,297	910,314	3,038,569	1,410,297
Receivables	1,232,009	1,100,000	1,155,852	1,232,009	1,100,000	1,155,852
Investments - Term Deposits	1,600,000	-	1,816,099	1,600,000	-	1,816,099
Total Financial assets measured at amortised cost	3,742,323	4,138,569	4,382,248	3,742,323	4,138,569	4,382,248
Financial liabilities measured at amortised cost						
Payables	1,586,442	1,800,000	1,923,161	1,586,442	1,800,000	1,923,161
Finance Leases	95,659	240,000	160,404	95,659	240,000	160,404
Total Financial Liabilities Measured at Amortised Cost	1,682,101	2,040,000	2,083,565	1,682,101	2,040,000	2,083,565

25. Alfred George East Estate Trust (Investment in Joint Venture)

The Alfred George East Estate Trust (the "Trust") is a registered Charitable Trust. The Trust has a number of purposes including to further the education of students at Wellington High School (the School) and to promote and support the interest and welfare of the School. The Trust is considered to be controlled by the Board of Trustees. Consequently, the accounts of the Trust are consolidated in this Annual Report on a proportionate basis (43.3% at 31 December 2024).

	2025 Actual \$	2024 Actual \$
Trust Revenue		
Interest, Dividends and Other Investment Revenue	-	-
	-	-
Less Trust Expenses	-	(6,559)
Surplus/(Deficit) for the year	-	(6,559)
Current Assets		
Bank Accounts and Cash	92	92
Investments	118,200	118,200
	118,292	118,292
Net Assets	118,292	118,292
Trust Equity		
Accumulated surpluses	118,292	118,292
Total Equity	118,292	118,292

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Notes to the Financial Statements
For the year ended 31 December 2025

26. Events After Balance Date

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

27. Comparatives

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

Independent auditor's report

To the readers of the consolidated financial statements of Wellington High School and Community Education Centre and Group for the year ended 31 December 2025

The Auditor-General is the auditor of Wellington High School and Community Education Centre and Group (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the consolidated financial statements of the School on pages 2 to 25 that comprise the consolidated statement of financial position as at 31 December 2025, the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in net assets/equity and consolidated statement of cash flows for the year ended on that date, and the notes to the consolidated financial statements that include accounting policies and other explanatory information.

Opinion

We have audited the consolidated financial statements of the School on pages 2 to 25, which comprise the consolidated statement of financial position as at 31 December 2025, and the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and the notes to the consolidated financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

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

Our audit was completed on 28 May 2026. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for Opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

We are independent of the School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

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



Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Antonia Reid	Presiding Member	Elected	Sept 2028
Dominic Killalea	Principal	ex Officio	
David Cooling	Parent Rep	Re-Elected	Sept 2028
Isobel Butler	Student Rep	Elected	Dec 2026
Lucy Kebbell	Parent Rep	Elected	Sept 2028
Julie Reddish	Parent Rep	Elected	Sept 2028
Lrs Stannard	Parent Rep	Elected	Sept 2028
Sue Kemp	Staff Rep	Elected	Dec 2026
Marama Steele	Parent Rep	Elected	Sept 2028
Arlo Murphy	Kaupapa Maori akonga Rep	Elected	Sept 2028
Evzen Novak	Parent Rep	Co-opted	August 2025
Jorah Ramlan-Pointon	Parent Rep	Elected	August 2025
Nick Tramandounas	Parent Rep	Elected	August 2025
Richard Ngatai	Parent Rep	Co-opted	August 2025
Giovanni Tiso	Parent Rep	Elected	August 2025
Wyatt Page	Parent Rep	Elected	August 2025
Nicky Birch	Parent Rep	Co-opted	August 2025

Wellington High School, Community Education Centre and Alfred George East Estate Trust

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2025

Kiwisport is a Government funding initiative to support students participation in organised sport.

In 2025 the School received total Kiwisport funding of \$44,303 (2024: \$41,988).

The funding was put towards employing two staff - a Sports Director and a Sports Co-ordinator.

Statement of Compliance with Employment Policy

For the year ended 31 December 2025 the Wellington High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Analysis of variance 2025

In 2023, we embarked on a new strategic plan in line with new Ministry reporting requirements. From our strategic plan, we created eight action areas under the broader headings of Equity, Excellence, Respect, Whānau and Ora. This report contains information related to our actions and outcomes of these actions in 2025. Specifically, I have asked the following questions in relation to our strategic priorities:

- Actions - what did we do?
- Outcomes - what happened?
- Reasons for the variance - why did it happen? (if there is variance)
- Evaluation - where to next?

As a general reflection on our annual plan for 2025, we tried to reduce the number of targets to ensure we weren't trying to do too much, but make sure we were covering everything that we wanted to cover in our 3 year plan. Many actions that we have taken in previous years continued into 2025 but I have not re-visited those actions in this report. Towards the end of the year, the decision was made to roll our current strategic plan over for one more year, and an annual plan for 2026 has been based on the 2023-2025 strategic plan.

Our foundational base - Equity

Our school provides equitable and inclusive teaching, learning and growth opportunities which are informed by Te Ao Māori, for all students, their whānau and the wider school community.

Target 1 - More than 50% of teaching staff with Te Reo qualifications (level 2, 3, etc)

Actions

- With the removal of Te Ahu o Te Reo funding, the school prioritised money from PLD to enable teachers to start and continue their Reo journeys. Kūwha was engaged as a provider for teachers across the Kāhui Ako, but more importantly, on-site, for the most part, for our teachers, in the 3.30pm to 5.30pm window.
- Staff set up a Friday Wā Kōrero morning tea when they speak in only Te Reo each Friday morning.
- HoF planning was based around sharing practice in relation to how Mātauranga Māori is being used to inform faculty planning and unit planning with a focus on junior curriculum.
- WSLs continued to work in the Mātaurangi Māori space across the kura, supporting the development of curriculum in each faculty area.

Outcomes

Building on the success of Te Reo learning in previous years, enrolments were as follows: Term 2 - 18 kaiako; Term 3 - 21 kaiako, Term 4 - 17 kaiako. Some teachers were involved for a term, some for the whole year but 31 teachers participated in some Te Reo learning over the year. On top of the 51 teaching staff members who have undertaken this learning in previous years, we are achieving our targets at the moment.

In terms of Mātauranga Māori, the sharing of practice at the HoFs table has been a good way to keep the momentum going in terms of curriculum shifts. WSLs had a mandate to work with each faculty in helping them develop curriculum planning. This work was prioritised in our meetings over the year with WSLs carving out substantial faculty time devoted to curriculum planning using Mātauranga Māori.

Reasons for the variance

We believe we are achieving our goals at this point.

Evaluations - where to next?

We are determined that Te Reo will continue in 2026. In a nice development, the Ministry is funding online Te Reo PLD with [Te Ataarangi](#) and this looks promising. Our approach in 2026 will be to continue to seek opportunities for staff to start / continue to engage in this learning, and early signs with enrolments are really positive.

Target 2 - Wellbeing@School shows 5% movement over 2 years related to inclusivity and diversity

Actions

Students feeling more included by the culture of the school and the people around them, means that staff are actively working to include all students in their classes and in work across the school.

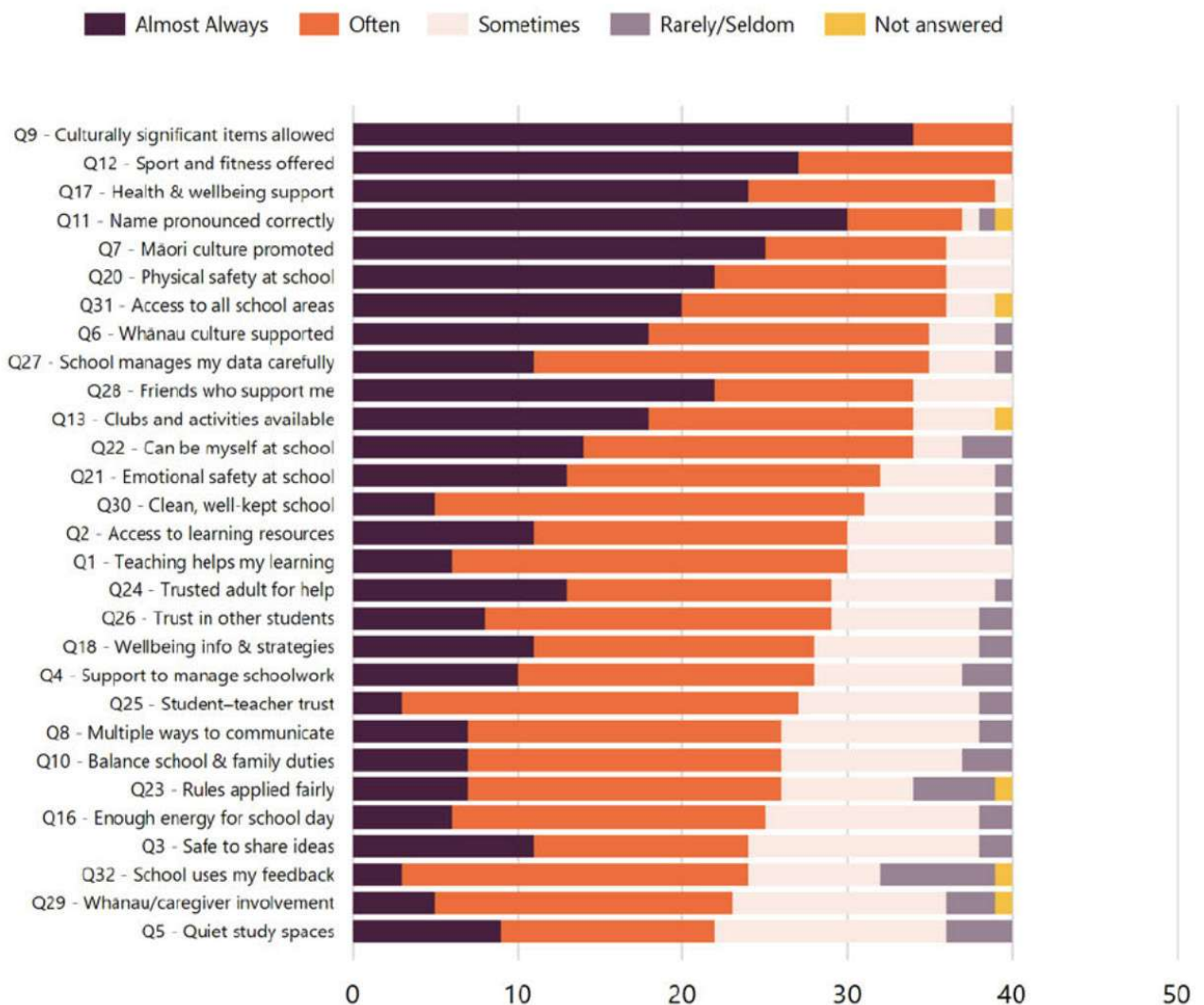
- Our staff PLD was focused on strengthening connections with Māori students and staff embracing the diverse nature of the school and its learners. In addition to the PLD undertaken in target 1, staff continued to explore the Universal Design for Learning framework.
- In addition, an AI working group was formed to better understand how AI can support teachers' work in the classroom and in an admin capacity.

Outcomes

- UDL PLD for all staff - Our own resident expert, [REDACTED], ran a session that enabled staff to break into groups based on their current understanding and application of the framework. Those new to UDL or needing a refresher covered the core principles: Multiple Means of Representation (presenting content in various ways), Multiple Means of Action and Expression (allowing diverse ways to show what they know), and Multiple Means of Engagement (offering different ways to motivate and sustain interest). Staff with solid experience had a collaborative sharing session where they discussed examples of UDL in their own practice, allowing others to add ideas to their own kete. And the others explored UDL strategies they could implement in their teaching.
- AI focused PLD for all staff on 25/8/25 [REDACTED] - [REDACTED] is a Learning, Development and AI Specialist at Cyclone. He covered five key areas: concerns with AI, the ethical use of AI, authentic assessment strategies, the benefits and risks of students using AI, and AI tools suitable for student use. A significant portion addressed ethical considerations, including privacy risks under New Zealand law and the crucial need for transparency, accountability, and fairness. It detailed strategies to maintain academic integrity, such as designing authentic tasks, scaffolding assessments, and checking for common AI writing features. He also introduced the AI Assessment Scale (AIAS), ranging from 'No AI' to 'AI Exploration,' to help educators integrate AI deliberately into learning and assessment.
- AI focus group and staff PLD - The AI working group ran a couple of sessions with staff exploring examples of AI use in education. The group meets regularly, sharing ideas, discussing school policy, and planning PLD. [REDACTED] a parent currently working at Datacom, joined the group in a role focusing on AI and connecting people and technology.
- Students did not take the Wellbeing at School (W@S) survey in 2025. Instead, students took part in a Kāhui Ako survey and a Ministry pilot 'student voice' survey. Therefore, comparisons are difficult because questions vary slightly from the W@S survey and the Kāhui Ako and Student voice surveys. The Kāhui Ako 2025 survey told us:
 - 84% of students felt they were always/mostly welcome and included at our kura, with 2% stating that they never felt this way,
 - 58% felt that teachers always/mostly show interest in their whānau, with 12% stating that this never happens,
 - 78% felt that their culture was always/mostly valued at our kura,
 - 79% felt that they always/mostly experienced kindness from their peers, with 3% feeling that this was never the case,
 - 86% responded that other peoples' differences were valued and supported always/mostly at WHS,
 - Students were regularly exposed to Manawhenua histories and pūrakau with 72% saying that this happened always/mostly,
 - 45% of students experienced their teachers using Te Reo Māori in the classroom always/mostly, with only 3% saying that their teachers never used Te Reo,
 - 36% of students said that they were encouraged to use Te Reo Māori themselves, with 15% saying they were never encouraged to do so,
 - 44% of students said that their teachers ensured that tikanga was used in the classroom.
- If our goal is related to inclusivity and diversity, then the results above suggest that this is a strong part of classroom culture.

- The Student Voice survey conducted late in the year with 40 students had its limitations because of the sample size but it produced similar findings to the Kāhui Ako survey in key areas. A snapshot is provided below with items where more than 50% of participants answered 'Almost Always' or 'Often'.

Questions where more than 50% answered 'Almost Always' or 'Often'



Reasons for the variance

PLD related to UDL and AI was well-received by staff and this work will continue. We achieved our aims in this respect.

Although we cannot point to a 5% movement in terms of feelings of inclusivity and diversity, we can be assured, based on the data that we have, that students feel included and welcome at school. In this sense, our first question related to inclusivity on the Kāhui Ako survey with only a 2% negative response, is the strongest indicator.

Evaluations - where to next?

We intend to continue to commit to work related to UDL and AI and we have made a strategic appointment of an AI lead teacher [REDACTED] in 2026, and we have allocated time in our PLD plan for AI-related PLD for all staff.

Our students will take part in the W@S survey in 2026 and this will give us some possible comparisons with 2024 data to see how the culture may or may not have changed in relation to inclusivity and diversity. Our PLD focus remains strongly anchored in culturally responsive pedagogy and we have made four strategic appointments (with time and money) to deliver PLD and support faculties with their ongoing Mātauranga Māori focus.

Strategic Priority 1 - Excellence

Creating a school culture which supports students to achieve and celebrate personal and shared excellence across growth pathways.

Target 1 - Parent feedback is positive in relation to new reporting systems

Actions

- In 2023-24 we reviewed our reporting systems, and implemented changes at year 11 in 2024, then year 11 and year 12 in 2025. HoFs, led by [REDACTED], engaged in best practice readings and shared their own, and their faculty's work, as we moved our model to a more formative one, with stronger outcomes and steps to support. Coincidentally and affirmingly, Ministry work in this area released late in 2025, is in a similar vein to the work we have spent the last 2 years developing.
- We made some modifications to this year's reports based on parent and staff feedback, including moving a comment to the end of the year.
- Whānau were surveyed again after all reports were issued, so that they could comment on the full year experience.

Outcome

- Our end of year whānau survey had a section that focused on reports, specifically four questions under the heading of learning. Survey questions and results below.

Question	SA	A	N	D	SD
The communication we receive from reports, parent/teacher evenings and learning conversations allows us to adequately follow our young person's academic progress throughout the year.	18.6%	53.5%	14.6%	11.1%	2.2%
The data in my student's report is clear and easy to understand.	18.1%	51.3%	15.9%	10.6%	4%
I am satisfied that my student is making progress in their learning.	28.8%	51.8%	14.2%	4.9%	0.4%
I understand NCEA and what my young person needs to do to achieve their NCEA qualifications.	9.7%	32.3%	28.3%	20.8%	4.9%*

SA - Strongly Agree, A - Agree, N - Neutral, D - Disagree, SD - Strongly Disagree, * also included N/A - 4%

Approximately 70% of our whānau agree that the communication they receive from reports, parent/teacher evenings and learning conversations, allows them to follow their young person's academic progress through the year. Similar numbers feel that the reports are clear and easy to understand and approximately 80% are satisfied that their students is making progress in their learning.

- This survey included whānau who were seeing our old report templates. We believe that the new report formats are landing very well and providing much richer information for students and whanau. We hope that we will see increased evaluations at the end of 2026.

Reasons for the variance

- Parent feedback is positive in relation to the reports. In our surveying we didn't differentiate between those who were receiving the new report formats at year 11 and year 12 and those with the older ones. We would hope the levels of satisfaction with the new reports would be considerably higher than the old ones and this will be tested at the end of this year.

Evaluations - where to next?

- We will be continuing to develop our reporting at year 11 and 12 but also trialling new formats at year 13 and years 9 and 10. We see the [new reporting guidelines](#) issued by the ministry in late 2025, as relatively easy to implement and fitting in well with our previous SOLO assessment criteria.

Strategic Priority 2 - Respect

Respect - Working together to create respectful, positive, and supportive relationships between students, staff, and the wider school community.

Target 1 - KAMAR entries will reflect an increased restorative approach, a decrease in stand downs and suspensions.

Actions

- We continued to run restorative practices PLD for new staff to the school. This was run by an outside facilitator who is familiar with the work that we do at WHS. This was a good opportunity for new staff to the school, but particularly PCTs who are new to teaching.
- We undertook to conduct a baseline analysis related to Māori students in relation to stand downs and suspension rates. We have been keeping data since 2022 related to ethnicity and stand down / suspension.
- Finally, we wanted to better understand how students felt about the use of restorative practices.

Outcome

- The wording in the guidelines, published by the ministry, related to stand downs and suspensions is that these should be used as a "last resort". This has not always been the case and it is difficult when there is a very serious incident, but we are trying more and more to make sure this is our default thinking. Also, as we have embraced restorative practices we have found more effective ways of working with students who, when they get themselves into a stand down/suspension situation, generally need a fair amount of support - restorative practices provides a framework for providing that support in these circumstances. The statistics below tell a part of this picture. However, the school still has a bottom line with drug incidents and violent incidents. The stand downs and suspensions (if appropriate) are usually paired with a restorative action for such offences.
- For the period, 2021 to 2025, we have been able to reduce the number of stand down 'days' from 65 in 2021 to 45 in 2025 - see the table below.

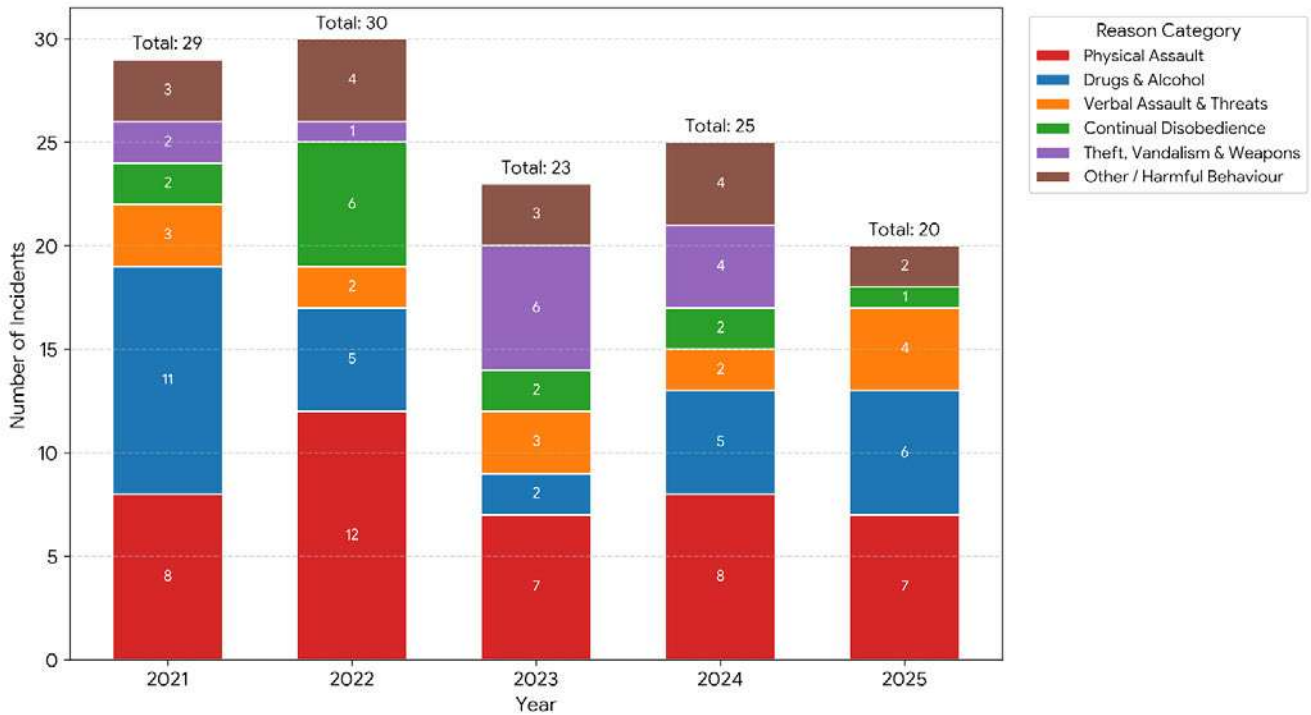
Stand down days, total stand downs, total number of students - from 2021 to 2025

Year	Stand-down Days	Trend / Change	Total Stand downs	Trend / Change	Total No. students	Trend / Change
2021	65	-	29	-	20	-
2022	67	+2	37	+8	23	+3
2023	63	-4	26	-11	22	-1
2024	52	-11	28	+2	22	0
2025	45	-7	21	-7	14	-8

It is interesting that the number of students is roughly the same for the period 2021 - 2024, around 20 students. Over this time the number of stand down days has dropped which may be an indicator that restorative interventions, when a stand down or suspension occurs, may have an effect on recurrence of incidents. The drop in statistics in 2025 may reflect an ongoing culture of restorative practices to deal with minor and serious incidents, but it is a little early to make conclusions about the 2025 data.

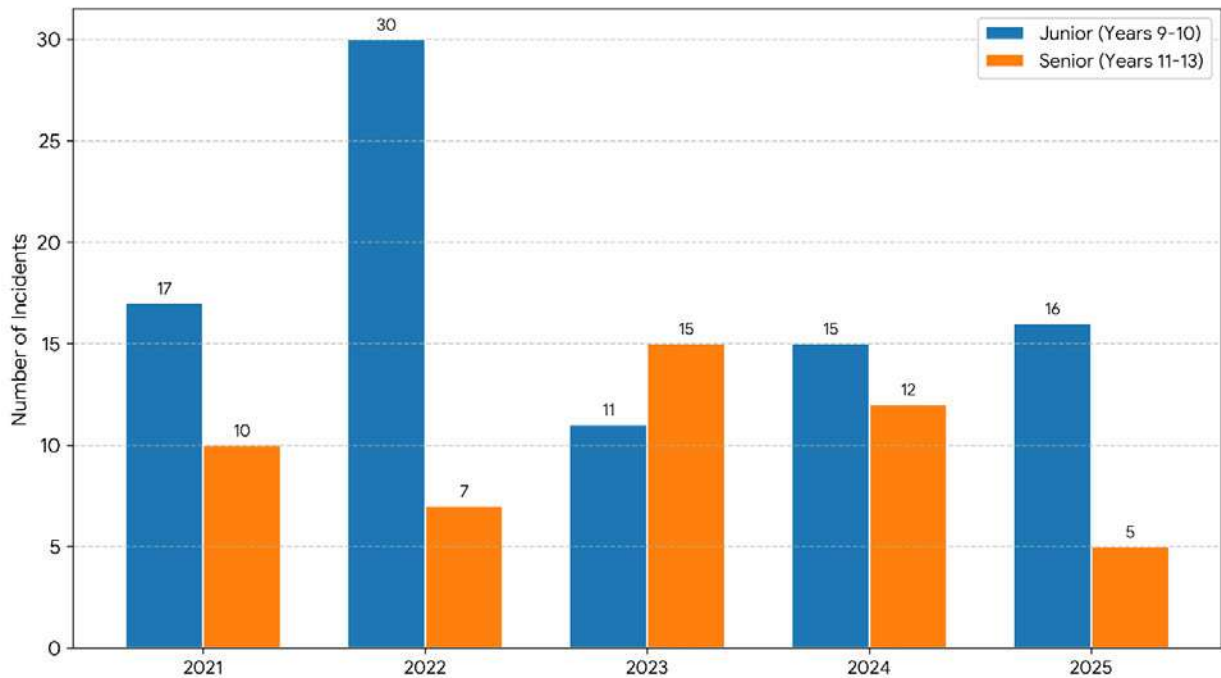
- The reasons for stand downs and suspensions are contained in the graph below with some brief analysis below that.

Incidents Leading to Stand-downs by Reason Category (2021 - 2025)



- Physical Assault remains the most consistent issue, averaging 7-8 yearly incidents (peaking at 12 in 2022), highlighting an ongoing need for conflict resolution.
- Drugs & Alcohol incidents dropped significantly after a high in 2021 (11 incidents) but are slowly creeping back up (6 incidents in 2025), requiring renewed educational focus.
- Continual Disobedience saw an isolated spike in 2022 (6 incidents vs. the usual 1-2), likely due to a specific cohort or individual students
- A comparison of junior-senior stand downs is below

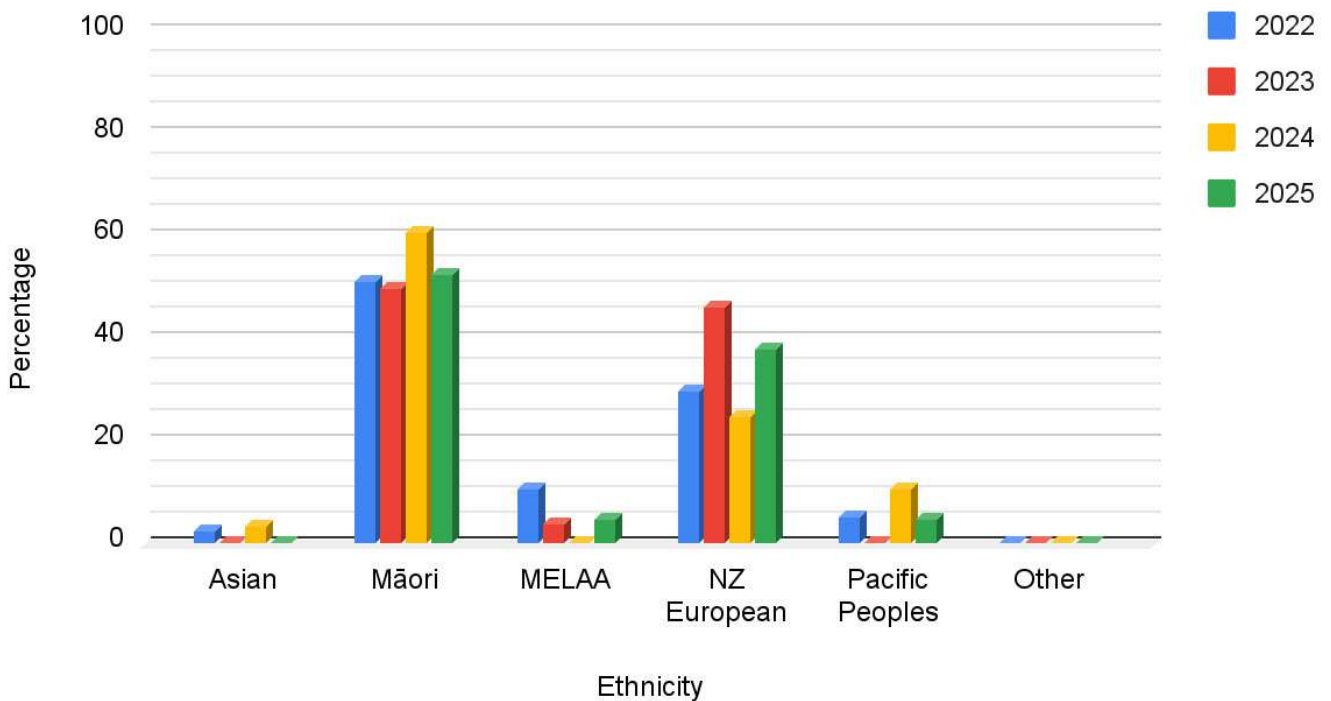
Stand-down Incidents by Cohort: Juniors vs. Seniors (2021-2025)



- Although not evident in the graphs above, each year from 2021 to 2025 features multiple Year 9 students being stood down for physical assault. This creates a challenge for us to be able to proactively work with students to reduce risk of assault at this stage.
- Across the five years with the exception of 2023, junior students account for the vast majority of stand-down incidents.

- Māori students are over-represented in the data related to stand downs and suspensions and we haven't been able to change that in the period 2022 to 2025. In each year measured, Māori students represent the largest percentage in our stand down / suspension data.

Student stand down / suspension rates by ethnicity 2022 - 2025



- An interesting point to note over the period 2022 - 2025, is the numbers of stand down days and the numbers of Māori students - see below. Indicators from 2025 are that there may be some improvements occurring but it is a little early to say.

Stand down days, total stand downs, total number of students - from 2021 to 2025 - Māori

Year	Stand-down Days (Māori)	Trend / Change	Stand downs (Māori)	Trend / Change	Total No. Māori students	Trend / Change
2021	N/A		N/A		N/A	
2022	31	-	19	-	9	-
2023	34	+3	13	-7	9	0
2024	31	-3	17	+4	13	+4
2025	25	-6	11	-6	8	-5

Reasons for the variance

We have achieved our stated objective of reducing the number of stand downs. Analysis of the data above shows that the number of stand down days decreased over the period 2021 to 2025 with a similar number of students being stood down over the years 2021 to 2024. This possibly reflects a greater use of restorative practices to reduce recidivism.

In addition, we have created baseline data over the last four years which reflects over-representation of Māori students in our stand down / suspension data. Our challenge is to reduce the number of stand downs and suspensions overall and for Māori students. With the strengthening of restorative practices across the school, we should also see a reduction in repeat incidents / recidivism.

Evaluations - where to next?

Work to reduce the percentage of Māori students in stand downs and suspensions through greater use of restorative practices is not an explicit objective in the 2026 annual plan. However, it remains part of our ongoing work and commitment to our Māori students and we hope to see improvements in this area in 2026. We have made a strategic appointment to a relational practices facilitator role and our whakahaumarū will help with this work in 2026.

Target 2 - Mātauranga Māori embedded in unit plans - SLT see evidence in the classroom

Actions

- Through the Kāhui Ako, we were able to appoint eight Within School Leads (WSLs) to get coverage across all the learning areas, and we made the decision in 2022 for our leads to work with their faculties to implement our [PLD focus](#), based on our partnership with ERO - that 'students have access to a responsive curriculum that meets all learning needs'. Across the school, this work has involved:
 - Learning stories and history of Te Whanganui-a-Tara from mana whenua,
 - Te Reo Māori learning for staff,
 - Finding ways to integrate Mātauranga Māori into faculty schemes of work,
 - Continuing the journey with Te Whare Tapa Whā.
- A significant development in 2025 was the appointment of a Putaiao (Science) adviser who worked with the Science faculty in a number of areas.

Outcome

WSLs, with the support of HoFs, worked on various faculty goals towards kaupapa Māori, Mana Ōrite mō te Matauranga Māori within schemes, units and lesson plans. SLT has seen a strong use of Te Reo Māori in classrooms and acknowledges that the embedding of Mātauranga Māori takes time. This is ongoing work and it is developing across faculties. Some examples are below.

- In Science, our Putaiao adviser provided local pūrakau and established [a framework for using Mātauranga in Science programmes](#).
- In [Learning Services](#), our ORS funded students in He Kākano are encouraged to take a values-centred approach based on manaakitanga, kotahitanga and whanaungatanga. Each Thursday, a student who has best embodied the values that week, is selected to wear a 'cloak' that acknowledges their achievements in these areas.
- The [Mathematics](#) faculty explored the whakapapa of things, Māori traditional measurements, celestial navigation, and giving Māori language and concepts greater visibility in the faculty.
- The Health and Physical Education faculty have incorporated key Māori concepts into faculty programmes and have added a range of Mātauranga Māori in their use of games, beyond ki-o-rahi.
- The [English faculty](#) explored English as a tool for colonisation, and integrated Mātauranga through articles and books by Māori authors.
- The [Social Sciences](#) faculty organise their junior programme around concepts such as 'tangata whenua, culture and identity, and colonisation. Some learning has shifted to the year 10 Aotearoa Studies class. In some of the senior programmes there is a natural integration, but they struggle as a faculty where subjects have a very western background and context eg Psychology, Classical Studies, Media Studies.
- In Technology, Mātauranga can be incorporated into project design, food exploration, textiles and game design.
- In the [Arts faculty](#), Mātauranga can easily be incorporated into artworks and design with many Māori artists to look towards; in Drama, NZ history and the period of Māori urbanisation can be brought to life through play scripts and theatre performance; in Music, relationships have been built with the Te Ao Haka class with collaborations at the Big Sing and our music evenings, singing in Te Reo and building a collection of taonga puoro.

Or [PLD & meetings schedule 2025](#) prioritised the work of WSLs with faculties with three sessions a term set aside for ongoing work in this space.

Reasons for the variance

This was very successful work in 2025. More progress was made in 2025 than over the previous two years. This is because more time was allocated to it and each faculty had a resident 'expert' to facilitate the work. The increasing use of Te Reo in classrooms is something that SLT has noticed in classroom observations. The expectation that Mātauranga Māori is going to be evident in every class lesson is unrealistic but we know that all faculties progressed significantly with this work in 2025.

Evaluations - Where to next?

We feel that this work advanced significantly in 2025 with the school's ability to be able to support each faculty with a WSL appointment. The diestablishment of the Kāhui Ako is a blow but the school has strategically appointed four teachers in 2026 to continue this work across faculty areas.

Strategic Priority 3 - Whānau

Whānau - Fostering a vibrant, positive, inclusive, and culturally responsive school culture where students' unique identities are honoured.

Target 1 - All students receive support that is appropriate to their needs

Actions

- Te Kura enrolments for support reasons.
- Developing individual support plans for students on our SAR.
- Continuation of our Ngā Manaakitanga programme and our awhina homework club.

Outcome

[Te Kura enrolments](#) reached 67 in 2025 (we had 45 in 2024). Note that 20 years ago this was a handful. This space has grown because we encourage students to take courses that they are interested in. In some cases, this is because we don't offer the course eg German (20), Accounting, French (11), and in other cases because clashes mean that a student can't take it. We also use correspondence courses to help students transitioning back to school or moving between home and school environments

Special Assessment Conditions (SAC) - we had 65 students at year 11, 74 at year 12, and 73 at year 13 (total of 212) who needed some form of assistance for completing assessments. This also means that those students may have needed some assistance in accessing curriculum throughout the year. We feel we are just managing at this stage but we have plans for all of these students on the SAC register. Most of the planning for this occurs at year 9 and 10 when testing occurs and supports are trialled. [Data related to NCEA achievement for students with SAC](#), suggests that supports that are provided through this process remove barriers to academic achievement.

At year 12 in 2025, 60 out of 74 students who received SAC, achieved the level 2 qualification, which was a higher rate for the whole cohort - see below.

L2 SAC Achievement v all of year 12

Summary	#		%	Y12
L2 Achieved	60	74	81.1	77.1
L2 Merit	21		35	34.1
L2 Excellence	9		15	22.9

At year 13, it was a similar result.

L3 SAC achievement v all of year 13

Summary	#		%	Y13
L3 Achieved	59	73	80.8	77.3
L3 Merit	20		33.9	36.4
L3 Excellence	6		10.2	18.6

Our Ngā Manaakitanga programme was run by one of our support staff members with the support of teachers and teacher-aides. There was a strong emphasis on supporting the students who participated to achieve Lit-Num qualifications, and more junior students were included in the programme in 2025. Unfortunately, the programme didn't get going until the start of term 3. Awina ran all year providing extra support for students on a Thursday afternoon with teachers volunteering to provide the support.

Reasons for the variance

Te Kura was a really useful support. The expansion of enrolments reflects the extra support we are able to provide through this resource.

Students who have SAC in place generally perform better than the rest of their cohort in NCEA examinations. This would indicate that the level of support is appropriate and students have greater success as they become more used to the type of support that is offered.

In relation to Ngā Manaakitanga, we have struggled to find mentors for students but a number of staff stepped up in 2025 to fill the void. We deliberately targeted younger students in 2025 to help support them in this way for a longer period at school.

Evaluations - where to next?

All of these supports will continue in 2026.

Strategic Priority 4 - Ora

Ora - Enhancing hauora for students and staff by establishing a positive and supportive school environment.

Target 1 - Implementation of year 9 hauora course, improved attendance

'Improved attendance' was a very vague target in this section which we decided to refine further into the year based on data we were receiving from the Ministry as part of the attendance matters analysis. The refined target became 60% of students regularly attending, and a reduction in the number of students who had less than 80% attendance.

Actions

- Write and implement a hauora course targeting students 'at risk'. Students and their whānau would be invited to participate in the course run by the Counselling department in 2025.
- The Counselling department continued to run parent events in 2025 - one a term which were well attended and received.
- Review the processes related to Te Whare Tapa Whā and decide next steps. This objective was related to our delivery of learning conversations.
- Review and communicate new attendance procedures with staff; undertake data analysis to identify trends and baseline info for the new school-based attendance service

Outcome

The year 9 hauora course ran for 12 students. Students opted into the course after a parent [information evening](#) held on 10 June. This was well received, and feedback from whānau was positive. The aims of the course are:

1. To foster a positive understanding of emotions and their connection to the brain, empowering students to navigate their emotional worlds with confidence.
2. To develop emotional regulation skills and coping strategies that are personalised to each student's needs and strengths.
3. To enhance self-awareness, helping students connect with their values, strengths, and aspirations.
4. To nurture healthy social skills, promoting empathy, communication, and connect with peers.
5. To introduce grounding and mindfulness techniques, supporting students in staying centered and calm during challenging moments

A [course outline](#) was created and was delivered by all members of the Counselling department, depending on individuals' strengths. [Feedback](#) from the first cohort was collected, and the second cohort and the course have been altered, correspondingly.

In 2025, our Counselling Department, in collaboration with [REDACTED] from Learning Services, and [REDACTED], the DP Pastoral, organised three whānau workshops at school in Terms 1, 2 and 3. These were well received by whānau and involved outside speakers. The topics were:

- Term 1: Neurodiversity and mental health
- Term 2: Eating Disorders
- Term 3: Sensory processing and regulation

In 2024, we gathered evidence from our community to inform the Learning Conversation (LC) process with Te Whare Tapawhā. This led to the development of LCs in 2025, targeted to particular priority areas for students based on year level and/or connection to He Kākano.

New attendance procedures were implemented for staff in line with Ministry STAR requirements. Teachers were given clear instructions about thresholds and letters were sent home and regular termly attendance updates were implemented across the school. This, and the wider conversation about attendance at school, had the effect of improving overall school rates of attendance. This can be seen in the following tables.

Firstly, attendance matters data from 2023 to 2025 in relation to regular attendance (>90%) shows an improvement by term of 7, 12, 5 and 8 percentage points from 2024 to 2025. This is not the 60% regularly attending that we had hoped for, but looking at 2024 data this was probably an ambitious and hopeful target.

Percentage of students with regular attendance (>90%)

Term / Year	2023	2024	2025
1	51%	54%	61%
2	47%	44%	56%
3	35%	43%	48%
4	47%	44%	52%

In addition to this data, the table below shows the data for moderate (70-80%) and chronic (<70%) absenteeism for the period 2023 to 2025.

Percentage of students with moderate and chronic attendance (<80%)

Term / Year	2023	2024	2025
1	20%	22%	15%
2	29%	28%	21%
3	34%	30%	24%
4	24%	27%	26%

Our second target in relation to attendance has been achieved. We have reduced the percentage of students with moderate and chronic absenteeism (<80% attendance). However, this is not a very ambitious target and we would like to see more progress on this in 2026 with enhanced attendance procedures in place.

Another measure of attendance is data obtained by KAMAR which lists average attendance rates per year level and for the whole school, from 2018 to 2025.

Wellington High School: average student attendance since 2018 by year level.

Year	Y9	Y10	Y11	Y12	Y13+	Whole School	Change
2018	89.3%	87.1%	88.3%	81.7%	75.8%	84.8%	-0.3%
2019	85.7%	84.1%	87.6%	81.6%	77.1%	83.7%	-1.1%
2020	91.7%	87.5%	87.5%	84.3%	81.7%	87.0%	+3.3%
2021	90.7%	89.4%	86.9%	84.2%	80.2%	86.8%	-0.2%
2022	87.0%	83.7%	83.3%	79.7%	70.7%	80.9%	-5.9%
2023	87.2%	85.5%	81.2%	81.2%	75.5%	82.9%	+2.0%
2024	88.9%	86.1%	86.2%	86.2%	81.4%	85.5%	+2.6%
2025	89.9%	90.2%	87.6%	88.2%	85.3%	88.7%	+3.2%

An interesting statistic is the average attendance during the 'COVID' period which, for the whole school, was 87% and 86.8% in 2020 and 2021 respectively. After these two years, attendance dropped dramatically, but 2025 was the first year to exceed those COVID years and an overall increase of 3.2% is promising for 2026.

Reasons for variance

We have achieved our targets in relation to the hauora course at year 9 and we will run it again in 2026.

Te Whare Tapa Whā will continue to be subject to review as we look for the place of learning conversations in our current reporting environment.

In relation to attendance, we didn't achieve our 60% target for regular attendance but we managed to reduce the <80% group from 2024 to 2025. The data tells us that attendance rates improved in 2025 and we look for further improvement in 2026.

Evaluations - where to next?

The year 9 Hauora course will run again in 2026.

In relation to Te Whare Tapa Whā, this remains the cornerstone of our learning conversations which have a wellbeing focus which we are keen to maintain. This separates it from other reporting to parents which is anchored in academic achievement. We are keen for this to continue but we are not sure if learning conversations is the best delivery method for this focus. We will do more investigating of this in 2026.

In relation to attendance targets, in late 2025, we opted into a Ministry trial of an in-school attendance service to complement the regional attendance service. This has led to some extra processes that are included in our [Attendance Management Plan for 2026](#). These processes include:

- Automated emails at STAR thresholds so that rōpū teachers can concentrate on the pastoral care, without the admin burden,
- A call list for the office, advised by Deans and SLT - for chronic attenders to try to establish relationships and accountability of whānau,
- Employment of two social workers for a total of 20 hours per week - targeting a case load of approximately 10 students each to try to build relationships and improve attendance.

(20-2-26)

Te Tiriti o Waitangi report 2025

At Wellington High School we are committed to working closely with the school whānau group, individual whānau, and local iwi to support their goals for the school and its students and to honour Te Tiriti o Waitangi. As a representative of the Crown the board recognises its obligation to give effect to Te Tiriti o Waitangi across all school governance and operational decisions. Although s127 of the Education and Training Act was changed late in 2025, the Board and the school remains committed to upholding the principles of Te Tiriti.

Strategic plan

The foundation of the school's strategic plan (2023 - 2025) is Equity. Our school provides equitable and inclusive teaching, learning and growth opportunities which are informed by Te Ao Māori, for all students, their whānau and the wider school community.

At our school:

- 1) Cultural responsiveness, Te Ao Māori, and Te Reo Māori are embedded across teaching and learning, our school culture and within behaviour management approaches.
- 2) We foster a culture of inclusivity, celebrate diversity, and are universally designed to ensure that all students' experiences at the school are mana enhancing.

PLD

In 2025, our school wide PLD focus continued from the previous year - supporting the growth and development of our teachers in being able to include Mātauranga Māori in their curriculum areas. This focus was an extension of work started in 2022, and will continue in 2026 so that staff are continually supported to meet the expectations presented by:

- Our obligation under Te Tiriti o Waitangi, which binds us to teach and share authentic learning outcomes that maintain mana for Mātauranga Māori, thus protecting this tāonga
- Our Te Ara Huarau evaluation focus, that students have access to a responsive curriculum that meets all learning needs.
- The implementation of Te Mātaiaho and ensuring Mana Ōrite Mō Te Mātauranga Māori (equal status for Mātauranga Māori)

In pursuing this focus, we were able to use the resources provided by the Kāhui Ako Across School Leads and Within School Leads. In particular, our WSLs led Staff Professional Learning Groups (PLGs) in relation to:

- Te Reo and pronunciation
- What tauiwi can be learning and doing to challenge Eurocentrism in our classrooms
- Understanding Mātauranga Māori
- Using Māori concepts to create manageable actions and build confidence
- Whakawhanaungatanga - connecting with individual students, learning conversations and Te Whare Tapa Whā
- Normalising the use of Te Whare Tapa Whā language
- Whakawhanaungatanga - class culture, collaborative relationships and shaping the classroom experience.

In addition, all WSLs worked with faculty HoFs to start to continue to embed Mātauranga Māori in course planning. A lovely addition in 2025 was the appointment of a putaiao adviser.

Curriculum

In 2018, we started to offer a compulsory Te Ao Māori course at year 9. This course was in its eighth year since implementation in 2025. It is delivered in Taraika, and the course covers tikanga, language, identity and culture. All students in year 9 study Te Ao Māori for 2 hours per week for the year.

From 2022, we started to offer a compulsory Aotearoa Studies course at year 10 for all students building on the new Aotearoa Histories curriculum. In 2022 and 2023, this was delivered in a similar way to the year 9 Te Ao course with a Languages teacher and a Social Studies teacher providing instruction. In 2024, we decided to undo the co-teaching model for this course and deliver this in a single class format. We continued with this format in 2025.

In addition to compulsory studies, we offer Te Reo language study from year 10 to year 13 and numbers in these courses were strong in 2024 (building on excellent work from our Te Reo teachers).

- Year 10 - 36 students
- Year 11 - 17 students
- Year 12 - 13 students
- Year 13 - 22 students

Our year 13 course is an immersion environment and is open to any students from years 10 to 13.

In addition to the language courses, we have also established the following courses:

- Māori Performing Arts - 35 students were enrolled in 2025,
- Toi Māori - a new Art course in 2024, it had 16 students enrolled in 2024, and this increased to 27 students in 2025.

BGI kura wānanga

The Boys and Girls Institute (BGI) approached us in 2021 with the hope of finding ways to support us to strengthen Māori identity. In 2022 and 2023, we held some wānanga, with students from Wellington High School and Onslow College, at Papawai. These kura wānanga have been an opportunity for students to reflect on what it is to be urban Māori. In 2025, three wananga occurred.

Property planning

Our school successfully campaigned to have Māori voice and mana whenua voice in our master planning process. This has led to the creation of a cultural narrative, which is still being worked on, for our kura associated with our site. Evidence of the cultural narrative is present in the designs of the first two blocks in the new build.

Kapa haka

Kapa Haka was a focus in terms 1 and 2 for 34 of our rangatahi. On 16 June, our kura was proud to present a powerful and emotionally-charged Kapa Haka performance that truly was a blast from the past. With just six weekends to practice our rōpū of 34 dedicated students - including two international ākonga, who not only embraced the challenge of learning not only a new language but also intricate choreography - gave a performance to remember. The bracket held special significance as it was originally written 25 years ago. Reviving this taonga of our kura's cultural history was not only a tribute to the past, but a heartfelt honouring of those who shaped our journey in Kapa Haka.

Kapa Haka always involves a wide group of support people - staff members and tutors - who give of themselves to make this wonderful event possible. The beauty of Kapa Haka is its power to connect, to heal, to honour, and to celebrate. It's more than performance; it's whakapapa, whanaungatanga, and wairua in motion.

Ngā manaakitanga

We ran an abridged version of this in 2025 but it has set us up well for future versions. [REDACTED] one of our support staff, has taken on a leadership role in his own Te Ao Māori journey. [REDACTED] had oversight and Nyal and a small team of support staff and teachers provided extra support for a group of Māori learners. The goal of the programme is to improve the academic outcomes for Māori students and immersion into Te Ao Māori through connections with whānau and the wider Māori community. There is a separate report about Ngā Manaakitanga contained in this report.

Kāhui Ako

Wellington High School continued to support the work of the Capital City Kāhui ako. The Kāhui ako consists of Wellington High School, South West Wellington Intermediate school, Newtown school, Island Bay school, Ridgway school, Ōwhiro Bay school and Houghton Valley school. Our school participated and initiated some of the work in the Kāhui Ako from 2023 to 2025 to build relationships with Te Ātiawa, provide Te Reo support for interested teachers, and engage in communities of practice around our shared challenge related to cultural responsiveness. A separate report for the Kāhui ako is attached.

Te Reo learning for staff

In 2025, 31 staff completed the Kāuru Matatini Te Reo course offering level 1 to level 3 qualifications (compared with 23 in 2024). Courses were run termly involving weekly 2 hour sessions after school (3.30pm to 5.30pm) in terms 1, 2 and 3. Given that the Te Ahu o Te Reo funding was completely cut, the school decided to self fund this as part of the wider PLD programme in 2025.

Ngā Manaakitanga [REDACTED]

Karakia o Ngā Manaakitanga

Kei raro i te tuanui o te whare o Taraika,
Ka tākoha ō tātou tūmanako nō ō tātou manaakitanga.
Mai i te manaakitanga,
Ka tupu tātou ki te āhua o te matatau.

Ko te āhua;
mahana,
tautoko,
whakawhetai,
mauri tau,
tū kaha o te tinana,
me te koi o te hinengaro.

Tihei mauri ora!

Te Whai o te Kaupapa - Goals of the programme

To improve the academic achievement of Māori students and immersion into Te Āo Māori through connecting with whānau and the wider Māori community by providing:

- Targeted NCEA/ academic support and revision with the support of Māori university students/ past Māori students.
- Assistance with assessment mapping and planning (time management skills) for both students and whānau.
- Mentoring for future goals/ pathways.
- Exposure to future career opportunities through kōrero from Māori guest speakers.
- Sessions to educate whānau about NCEA and how best to support their children.
- Sessions that involve Te Reo Māori and Mātauranga Māori as often as possible.
- Opportunities for students to mentor other students (Tuakana - Teina).

I pehea ēnei tutuki ai? - How were these met?

- In each session students were given the option to work on any school work they needed to catch up on OR work on any of the Num/Lit resources provided by [REDACTED] and [REDACTED]
- Staff engaged with students to see what assessments were coming up for students and made steps to prepare students accordingly.
- Students were given support for future prospects through staff advising them on their best steps to achieving them, *e.g. I supported Eru to enter into further carving mentorship and discussed the possibility of enrolling into Te Puia when he is ready.*
- We had 2 guest speakers this year to introduce future opportunities to Tauria - **more next year!**
- Whānau education around NCEA was discussed at the whānau hui at the beginning of the kaupapa - **aiming for 2 more sessions next year will be important.**
- I spoke frequently in Te Reo Māori and upheld tikanga and matauranga through the running of the programme (karakia, whakanoa, kēmu, whakawhetai).
- Our senior students responded well to helping our juniors by leading them in the processes of the kaupapa and helping with some schoolwork.

Tikanga o te Kaupapa - Session Outline.

Sessions would vary occasionally depending on if we had a guest speaker or particular kaupapa to focus on (when we have guest speakers, we would allow 30 minutes of the 4:10pm - 5:10pm section for them).

A typical session at Ngā Manaakitanga involved:

- 3:30pm - 4pm: Students arrive and do karakia kai, have kai and hangout. Brief kōrero from me about what we will do in the session and introduce any new staff/students.
- 4pm - 4:10pm: Do karakia timatanga and check in with each student about what they will be working on.
- 4:10pm - 5:10pm: Kura mahi - School work (This varied among the students, some would use computers, books, resources provided or practice waiata etc). Staff check in with students during this time, see what they need help with/want to complete or look into.
- 5:10pm - 5:30pm: Whakatika te whare, then wrap up with a game and karakia whakamutunga.

Students were mostly self directed in what they wanted to work on, otherwise, students were given Num/Lit resources which I brought with me each session.

☰ Rōpū teachers- how to support students doing CAA (Past exams were printed and each student had their own one to work on) + Blue Level 1 numeracy booklets from [REDACTED].

Tae a Tinana - Attendance

☩ Ngā Manaakitanga Attendance 2025

- 18 students attended at some time during the 10 weeks
- Students attended between 1 and 9 of the 10 sessions (average 5.3)
- Between 5 and 12 students attended each week (9.2 average)
- 7 staff attended at various times during the 10 weeks

Whakahoki Kōrero o ngā Taura - Student feedback.

Name	Feedback
[REDACTED] (Yr 9)	It wasn't that fun at first because you don't know everyone, but then you talk to more people and it gets better.
[REDACTED] (Yr 9)	The wairua is good. Maybe it would be cool if we opened it up to pasifika students too.
[REDACTED] (Yr 10)	It's super fun and cool to hang out with friends
[REDACTED] (Yr 10)	It was really cool and fun.
[REDACTED] (Yr 10)	It's allgoods. It's helped a little bit with my school work.
[REDACTED] (Yr 10)	Will there be Ngā Manaakitanga next year? It's cool. Why don't we have pāua dumplings at Ngā Manaakitanga though?
[REDACTED] (Yr 11)	I like the kai and I like being able to kōrero i te reo Māori.
[REDACTED] (Yr 12)	A bit more responsibility would be cool, like if we could lead waiata sessions and teach haka or something and maybe help with cooking.
[REDACTED] (Yr 12)	Yea it's been cool, the kai hasn't been as good. I like being able to be around te reo.
[REDACTED] (Yr 13)	It's pretty mean. I've been a part of this for a while now and it's always been mean.
[REDACTED] (Yr 13)	Yea same as [REDACTED] just having more responsibility would be cool and maybe being able to look at different kaupapa that are happening (potentially going on trips to Māori focussed kaupapa) and we can help with cooking.

Arotake o te Kaupapa o ngā Kaiako - Staff Feedback

Name	Feedback
<p>██████████</p>	<p>This was our first time welcoming our juniors to Ngā Manaakitanga which worked really well. I noticed a huge improvement in the comfort of our younger taura in a Māori space. ██████████ and ██████████ were more verbal about their interest in the kaupapa and their position in the rōpu. Our senior taura embraced their tuakana position, however I felt that some leaned more into helping others and didn't allow enough time for their own work.</p> <p>I felt more comfortable in the role of Kaiarahi having been involved in the kaupapa last year and having an understanding of the āhua of the kaupapa. I was able to implement Te Reo Māori/Te Āo Māori as the focus of the kaupapa through, karakia, waiata, instructions and games.</p>
<p>██████████</p>	<p>Thanks so much for stepping up and taking on the Ngā Manaakitanga coordinator role this year — you've done an awesome job with it. From what I saw in those first few weeks, and from everything I've heard from the staff who've been there regularly, you've really continued to foster and grow something special in that space. The sessions have been warm, welcoming, and full of manaaki, and it's clear you've built strong connections with the students. They're not only receiving great academic support but also developing a real sense of belonging and pride in their identity. I think the staff get just as much out of it as the students, through the genuine and impactful relationships they form. I'm hopeful to see you back in the role next year and eager to see what takes shape with your ideas, a longer timeframe, and the opportunity to reach even more students.</p>
<p>██████████</p>	<p>I think the most significant positive aspect of the Ngā Manaakitanga program was fostering a safe, comfortable, and inclusive environment for students. I think providing kai, playing games, and integrating te reo Māori and tikanga helped students to feel connected with the program, kaiawhina, and their peers, and provided students with the motivation to regularly attend sessions. I also found that inviting students' whānau to the first session was a great way to start the program and create a sense of whanaungatanga within the Ngā Manaakitanga community.</p> <p>I think the program would benefit from providing more structured academic tasks for students to work on if they did not bring homework for themselves to do. I'm not too sure how you would do that though.</p> <p>I think in the future it would be awesome if the program could start earlier in the year and continue for a longer period of time. This would allow for a more appropriate amount of time for students to feel settled in the program, before focusing on large assessments later in the year.</p>
<p>██████████</p>	<p>Tuatahi, thank you for leading this and for all the manaakitanga and awhina you show our rangatahi.</p> <p>Tuarua, there are definitely relational benefits to this kaupapa. I see this when I have these students in my classes.</p> <ul style="list-style-type: none"> -the tuakana teina relationships are strong- maybe getting the tuakana to have focused mahi for specific teina - the spare/extra mahi that you had for the students was good for those that didn't have work to engage with <p>Tuatoru- My personal reflection about my mahi was I felt like I needed to be more proactive as a kaiako- not just building relationships but building a working relationship.</p>

	<p>Paraphrased from conversation: I only attended a few sessions at the start of the year but I enjoyed the programme a lot and felt it was beneficial for building the relationships with the students.</p> <p>It was hard though because it was such a short amount of time to get to know the students and build a relationship with them so they could feel comfortable working with me.</p>
--	--

Ngā Wero - Challenges

Challenges	Action
<p>1) Kai - Kids who had attended last year really missed the home cooked meals from [redacted] and [redacted]</p> <p>2) Mentors - I reached out to many people, though found it difficult to have consistent mentors coming into the kaupapa.</p> <p>3) Some students are reluctant to engage with the kaupapa, mostly the year 9s (Most important is that they are there).</p> <p>4) Smaller staff presence made it trickier to provide support to all students and provide targeted advice.</p>	<p><input type="checkbox"/> Either ask if I can have 30 minutes of p5 to go to Hineākau and prepare kai for the session OR seek other staff/people who would be willing to take care of kai.</p> <p><input type="checkbox"/> Reach out to SLT and wider staff for suggestions and contacts for mentors. Book in busier mentors/guests months in advance.</p> <p><input type="checkbox"/> Seek larger staff presence so that those who are disengaged have someone to work with or chat to.</p> <p><input type="checkbox"/> Have frequent communication with staff over all staff emails to remind of the need for consistent staff.</p>

Te whakahou o te kaupapa - Renewal of the programme

Suggestions.	Intent.	Action.
Reboot the programme earlier in 2026 - Term 2, Week 5? Thursdays 3:30pm - 5pm.	This would allow more time for whanaungatanga and guest speaker opportunities/mentors and allow more focussed time in Term 3 and 4 for NCEA/Exam prep.	<input type="checkbox"/> Confirm with [redacted] if we can start earlier next year.
Request time for [redacted] and/or other staff or seniors to have time to prepare meals Thursday P5.	Satisfy meal expectations of kids and allow for cooking experience of taura.	<input type="checkbox"/> Confirm with [redacted] if [redacted] can have period 5 to cook kai OR seek another person willing to cook each week.
Open the programme to Pasifika students as well.	Create further connections between our taura and kaiako.	<input type="checkbox"/> Seek Pasifika Teacher/Teachers to facilitate Pasifika cultural lead - [redacted]
Hold whānau info evening at the end of term 1.	Prepare staff, students and whānau for the kaupapa and create interest earlier.	<input type="checkbox"/> Send invites to whānau via email + put notice in notices and email out to staff - Week 7 Term 1.
Send invites Week 3 of Term 2 2026	Prepare staff, students and whānau	<input type="checkbox"/> Send invites to whānau via

<p>to staff and parents. Iterate that the programme will continue to the end of the year.</p> <p>Draft Emails for 2026</p>	<p>for the kaupapa and create interest earlier.</p>	<p>email + put notice in notices and email out to staff.</p>
--	---	--