

Wellington Girls' College

Financial Statements 2025



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Wellington Girls College

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Koro Vaka'uta

Full Name of Presiding Member



Signature of Presiding Member

29.05.2026

Date:

Melanie Eade

Full Name of Acting Principal



Signature of Acting Principal

29.5.26

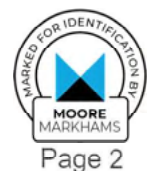
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Wellington Girls College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	10	16,673,747	16,103,767	15,346,911
Gain on Sale of Property, Plant and Equipment		-	-	-
Interest		424,920	496,669	545,405
Locally Raised Funds	11	2,978,058	2,939,322	2,698,363
Total Revenue		20,076,725	19,539,758	18,590,679
Expenses				
Learning Resources	12	12,013,990	12,435,394	11,695,341
Administration	13	962,099	1,059,408	944,225
Interest		7,469	8,787	8,434
Loss on Disposal of Property Plant and Equipment		25,202	-	10,099
Property	14	4,170,318	4,034,143	3,806,127
Locally Raised Funds	11	1,610,472	1,552,113	1,419,573
Depreciation	8	574,276	550,000	493,303
Total Expenses		19,363,826	19,639,845	18,377,102
Net Surplus (Deficit) for the year		712,899	(100,087)	213,577
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expenses for the Year		712,899	(100,087)	213,577



Wellington Girls' College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2024 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		9,027,595	9,027,595	8,733,594
Total comprehensive revenue and expense for the year		712,899	(100,087)	213,577
Capital Contributions from the Ministry of Education		-	-	80,424
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		9,740,494	8,927,508	9,027,595
Accumulated comprehensive revenue and expense		6,978,076	6,403,176	6,503,263
Reserves		2,762,418	2,524,332	2,524,332
Equity at 31 December		9,740,494	8,927,508	9,027,595

Reserved Equity

Reserved equity comprises funds that have been received by the College for a specific purpose.

The school is not required to repay these funds however.

	2025 Actual \$	2024 Actual \$
Reserves		
Opening Balance Development Fund	2,051,010	1,812,612
Add: transfer to reserved equity	258,618	255,702
Less: transfer out of reserved equity	(28,148)	(17,304)
Net transfer	230,469	238,398
Closing Balance	2,281,479	2,051,010
Opening Balance Centennial Trust	43,307	42,772
Add: transfer to reserved equity	2,147	2,511
Less: transfer out of reserved equity	-	(1,976)
Net transfer	2,147	535
Closing Balance	45,454	43,307
Opening Balance Scholarships and Awards	248,975	240,084
Add: transfer to reserved equity	12,328	14,081
Less: transfer out of reserved equity	(6,858)	(5,190)
Net transfer	5,470	8,891
Closing Balance	254,445	248,975
Opening Balance Art Revaluation Reserve	181,040	181,040
Add: transfer to reserved equity	-	-
Less: transfer out of reserved equity	-	-
Net transfer	-	-
Closing Balance	181,040	181,040



Wellington Girls' College

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	2	140,807	5,971	175,679
Accounts Receivable	4	953,100	1,108,651	1,108,651
GST Receivable		12,826	-	-
Prepayments		82,286	97,550	97,549
Investments	3	9,254,329	8,571,884	8,691,884
Funds Receivable for Capital Works Projects	16	57,254	-	33,636
		10,500,602	9,784,056	10,107,399
Current Liabilities				
GST Payable		-	2,575	2,575
Accounts Payable	5	1,294,372	1,226,626	1,226,625
Revenue Received in Advance	6	1,124,714	1,003,303	1,003,303
Provision for Cyclical Maintenance	9	318,285	269,815	269,815
Finance Lease Liability - Current Portion	15	49,134	23,910	59,025
Funds held in Trust	7	941,738	1,046,795	1,046,795
Funds held for Capital Works Projects	16	15,364	-	8,313
		3,743,607	3,573,024	3,616,451
Working Capital Surplus/(Deficit)		6,756,995	6,211,032	6,490,948
Non-current Assets				
Property, Plant and Equipment	8	3,149,461	3,109,021.00	3,090,953.00
		3,149,461	3,109,021	3,090,953
Non-current Liabilities				
Provision for Cyclical Maintenance	9	129,977	349,574	511,335
Finance Lease Liability	15	35,985	42,971	42,971
		165,962	392,545	554,306
Net Assets		9,740,494	8,927,508	9,027,595
Equity		9,740,494	8,927,508	9,027,595



Wellington Girls' College

Statement of Cash Flows

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		3,518,390	2,618,775	3,349,793
Locally Raised Funds		3,095,658	2,939,323	2,972,799
Goods and Services Tax (net)		(15,971)	-	28,378
Payments to Employees		(2,893,786)	(2,593,324)	(2,941,575)
Payments to Suppliers		(2,962,124)	(3,788,775)	(2,898,718)
Interest Received		589,366	596,668	522,507
Interest Paid		(7,468)	(8,787)	(8,484)
Net cash from/(to) Operating Activities		1,324,065	(236,120)	1,024,700
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(604,456)	(475,008)	(646,167)
Purchase of Investments		(562,446)	601,972	(743,394)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(1,166,902)	126,964	(1,389,561)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	80,424
Contributions from Ministry of Education		-	-	-
Distributions to Ministry of Education		-	-	-
Finance Lease Payments		(70,405)	(35,118)	(60,383)
Funds held for Capital Works		(16,568)	-	69,009
Funds Administered on Behalf of Other Parties		(105,062)	(25,435)	299,987
Net cash from/(to) Financing Activities		(192,035)	(60,553)	389,037
Net increase/(decrease) in cash and cash equivalents		(34,872)	(169,709)	24,176
Cash and cash equivalents at the beginning of the year	2	175,679	175,679	151,503
Cash and cash equivalents at the end of the year	2	140,807	5,970	175,679

The Statement of Cash Flows records only those cash flows directly within the control of the College. This means centrally funded teachers' salaries and the use of land and buildings grant, and expense and other notional items have been excluded.



Wellington Girls' College

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The College 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 College buildings. The estimate is based on the College's best estimate of the cost of painting the College and when the College is required to be painted, based on an assessment of the College's condition. 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 9.

Useful lives of property, plant and equipment

The College reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The College 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 8.

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 College. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

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

Recognition of grants

The College reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The College believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 10.

c) Revenue Recognition

Government Grants

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

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

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



Use of Land and Buildings

The majority of the property from which the College 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 College as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The College'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 College uses the land and buildings.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

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

l) 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 to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation.

In 2012 the Wellington Girls' College Foundation donated the land and buildings at 2 Murphy Street and 30 Pipitea Street to Wellington Girls' College at the valuation established by Telfer Young as at 31 December 2011. The valuer is an associate of the New Zealand Institute of Valuers. The valuation is based on fair value subject to the term of the lease expiring 31 July 2013. In December 2010 the building located on 30 Pipitea Street was demolished. These values include all improvements as at that date. These values are confirmed as appropriate. These land and buildings are not subsequently revalued.

Property, plant and equipment acquired on or before 1 October 1989 are recorded at valuation. Since then property plant and equipment have been recorded at cost or if donated assets, recorded at fair value at the date of receipt, less accumulated depreciation and impairment losses, with the exception of Works of Art. 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 make sure it is in the appropriate condition for its intended use.

In 2016 the Works of Art were revalued by a registered valuer. Works of Art have been included at this valuation. Works of Art will be valued every five years for insurance purposes.

Property, plant and equipment acquired with individual values under \$2,000 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.

Revaluation Works of Art

Any revaluation increment is credited to other comprehensive revenue, shown on the face of the Statement of Comprehensive Revenue and Expense, except to the extent that it reverses a revaluation decrement for the same asset previously recognised in profit or loss, in which case the increment is recognised in profit or loss. The art revaluation reserve reflects prior periods' revaluation increments and decrements.

Any revaluation decrement is recognised in profit or loss, except to the extent that it offsets a previous revaluation increment for the same asset, in which case the decrement is debited directly to the asset revaluation reserve to the extent of the credit balance existing in the revaluation reserve for that asset. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the assets. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These are included in the Statement of Comprehensive Revenue and Expense. Upon disposal or derecognition, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

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 College will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

One of the principles of financial reporting is that the cost of purchasing an asset is spread across the life of the asset. Charging depreciation is the accounting method used to reflect this annual cost.

Property, plant and equipment, except for works of art are depreciated over their estimated useful life. Except for works of art, depreciation is charged to the Statement of Comprehensive Revenue and Expense so as to spread the cost of an asset over the useful life of the asset on a straight-line basis. Works of art are recorded at the cost of purchase and are re-valued for insurance purposes, every five years. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The categories used by the College, and estimated useful lives for each are:

Building	33-50 years
Building Improvements	10 years
Information and Communication Technology	3-4 years
Furniture and Equipment	7-10 years
Intangible Assets	3 years
Leased assets held under a Finance Lease	Term of lease.

j) Intangible Assets

Software

Computer software acquired by the College is 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 Statement of Comprehensive Revenue and Expense when incurred.

Computer software with individual values under \$2,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue when incurred.

Computer software that the college received from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software. The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as two years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

k) Impairment of property plant and equipment

The College 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 College 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.



l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from International Students, grants received, and prepaid activity income where there are unfulfilled obligations for the College to provide services in the future. The income is recorded as revenue as the obligations are fulfilled and the income earned.

The College holds sufficient funds to enable the refund of unearned fees in relation to International Students, should the College be unable to provide the services to which they relate.

o) Funds Held in Trust

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

p) Funds held for Capital works

The College directly receives funding from the Ministry of Education for capital works projects that are included in the College five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense. The College holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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



The College's financial liabilities comprise accounts payable, borrowings and finance lease 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.

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

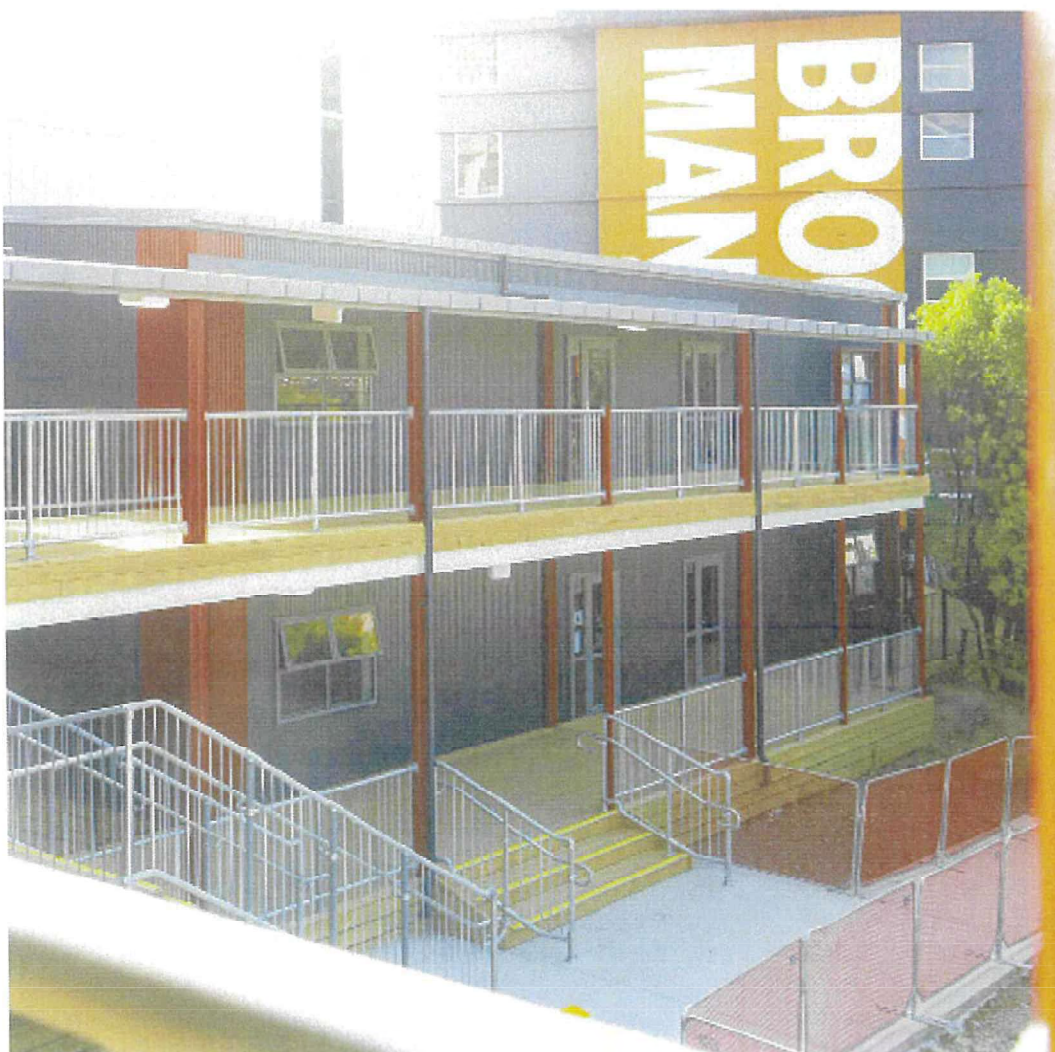
The budget figures are extracted from the College budget that was approved by the Board.

u) Services received in-kind

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

Changes in Accounting Policies

none



Wellington Girls' College

Notes to the Financial Statements

2 Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash on hand	210	300	210
Government Trading Account	146,153	5,671	185,828
Short Term Bank Deposits	-	-	-
Prepaid Mastercard	-	-	326
Mastercard Balances	(5,556)	-	(10,685)
Net Cash and cash equivalents for Statement of Cash Flows	<u>140,807</u>	<u>5,971</u>	<u>175,679</u>

Of the \$140,807 Cash and Cash Equivalents \$17,823 is held by the College on behalf of the Ministry of Education for the school's 5 Year Agree and Capital Works projects for funding of upgrades to the school's buildings . \$989,320 of International students fees relating to the 2026 schoc have been collected by the school. This is included in Revenue In advance in note 6. The school also holds \$747,754 of funds for International students homestay fees and \$193,977 for funds held on on behalf of school activities which operate without school funds in note 7.

3 Investments

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Reserve Funds, Prizegiving and Scholarship held in short deposit	299,628	293,988	293,988
Reserve Funds Development held in short deposit	2,281,478	2,047,896	2,047,896
Short-term deposit	6,673,223	6,230,000	6,350,000
	<u>9,254,329</u>	<u>8,571,884</u>	<u>8,691,884</u>

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

4 Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	21,565	17,184	17,184
Interest Receivable	37,958	202,401	202,401
Teacher Salaries Grant Receivable	893,577	889,066	889,066
	<u>953,100</u>	<u>1,108,651</u>	<u>1,108,651</u>
Receivables from Exchange Transactions	59,523	219,585	219,585
Receivables from Non-Exchange Transactions	893,577	889,066	889,066
	<u>953,100</u>	<u>1,108,651</u>	<u>1,108,651</u>



Wellington Girls' College

Notes to the Financial Statements

5 Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Operating Creditors	120,722	103,070	103,070
Employee benefits - Salaries	989,174	958,290	958,290
Employee benefits Leave - Accrual	185,122	165,265	165,265
	<u>1,295,010</u>	<u>1,226,625</u>	<u>1,226,625</u>
Payables for Exchange Transactions	1,295,018	1,226,625	1,226,625
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>1,295,018</u>	<u>1,226,625</u>	<u>1,226,625</u>

The carrying value of payables approximates their fair value.

6 Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees in Advance	989,320	928,400	928,400
International Trips Revenue	45,560	-	-
Other	89,834	74,903	74,903
	<u>1,124,714</u>	<u>1,003,303</u>	<u>1,003,303</u>

In 2025 the Board agreed for an international trip to New Caledonia to take place in 2025. The instalment payments up until 31 December are in international trips revenue and the payments are in international trips expenditure.

7 Funds Held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Homestay monies held on behalf of students	747,754	807,094	807,094
Consignment Accounts	193,817	239,701	239,701
	<u>941,571</u>	<u>1,046,795</u>	<u>1,046,795</u>

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



Wellington Girls' College

Notes to the Financial Statements

8 Property Plant and Equipment and Intangible Assets

2025	Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	860,000	-	-	-	-	860,000
Buildings	355,136	-	-	-	(10,445)	344,691
Building Improvements	251,084	151,540	-	-	(65,982)	336,642
Furniture and Equipment	1,005,727	267,336	(25,201)	-	(223,980)	1,023,882
Information and Communication Technology	265,937	185,367	-	-	(208,645)	242,659
Works of Art	257,665	-	-	-	-	257,665
Leased Assets	95,404	53,742	-	-	(65,224)	83,922
Balance as at 31 December 2025	<u>3,090,953</u>	<u>657,985</u>	<u>(25,201)</u>	<u>-</u>	<u>(574,276)</u>	<u>3,149,461</u>

Restrictions

There are no restrictions over the title of the College's property plant and equipment, nor are property plant and equipment pledges as security for liabilities.

2025	2025	2025	2024	2024	2024
Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	860,000	-	860,000	-	860,000
Buildings	522,266	(177,574)	344,692	(167,130)	355,136
Building Improvements	952,900	(616,542)	336,358	(567,510)	251,084
Furniture and Equipment	3,255,079	(2,230,912)	1,024,167	(2,263,873)	1,005,727
Information and Communication Technology	785,304	(542,647)	242,657	(488,221)	265,937
Works of Art	257,665	-	257,665	-	257,665
Leased Assets	259,469	(175,547)	83,922	(119,008)	95,404
Balance as at 31 December 2025	<u>6,892,683</u>	<u>(3,743,222)</u>	<u>3,149,461</u>	<u>(3,605,742)</u>	<u>3,090,953</u>

9. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	(781,150)	(781,150)	(658,013)
Increase (decrease) to the Provision During the Year	(35,823)	(111,120)	(106,640)
Use of the Provision During the Year	201,222	272,881	95,583
Other Adjustments	167,489	-	(112,080)
Provision at the End of the Year	<u>(448,262)</u>	<u>(619,389)</u>	<u>(781,150)</u>
Cyclical Maintenance - Current	(318,285)	(269,815)	(269,815)
Cyclical Maintenance - Non current	(129,977)	(349,574)	(511,335)
Total Provision	<u>(448,262)</u>	<u>(619,389)</u>	<u>(781,150)</u>

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

The cyclical maintenance provision is based on the updated 10-Year Property Plan (10YPP), which reflects adjustments arising from capital works upgrades to College buildings and changes arising from the Ministry-approved school layout. The capital upgrades have reduced future painting requirements, and the revised layout has affected the scope and timing of maintenance obligations. As a result, the provision has decreased compared to prior estimates.

Wellington Girls' College

Notes to the Financial Statements

10 Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Operational Grants	2,789,044	2,608,774	2,638,020
Use of Land and Buildings Grant	3,392,700	3,014,208	2,652,791
Teachers' Salaries Grant	9,762,657	9,887,927	9,343,777
Government Grants - Ministry of Education	726,916	582,858	697,922
Other Government Grants	2,430	10,000	14,401
	<u>16,673,747</u>	<u>16,103,767</u>	<u>15,346,911</u>

11. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations	678,276	671,117	690,355
Fundraising	27,104	19,000	24,841
International Travel Revenue	93,076	121,000	65,579
Other Revenue	413,191	409,724	454,183
Fees For Extra Curricular Activities	426,082	356,915	362,657
Hire of Facilities	16,717	15,500	45,160
Sundry Revenue	12,723	12,500	16,989
International Students	1,310,889	1,333,566	1,038,599
	<u>2,978,058</u>	<u>2,939,322</u>	<u>2,698,363</u>
Expense			
Fundraising (costs of raising funds)	20,149	19,000	38,212
International Travel Costs	92,553	121,000	65,579
Non Curriculum Materials Costs	27,731	25,008	25,385
Extra Curricular Activities Costs	675,919	588,229	597,631
International Students Employee Benefit - Salaries	475,781	489,576	466,267
International Students - Other Expenses	310,339	309,300	226,499
	<u>1,610,472</u>	<u>1,552,113</u>	<u>1,419,573</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>1,367,586</u>	<u>1,387,209</u>	<u>1,278,790</u>

In October 2025 there were 16 x Yr 13 Fashion and Product and Spatial Design students and three staff who went to Sydney, Australia for 5 days to attend a 2 day workshop at the Whitehouse School of Design and visit design exhibitions at the Powerhouse Museum as well as explore the Sydney design and manufacturing industry. The trip cost \$36,400 which was fully funded by the students families.

A trip to Germany took place in September. There were 8 x students and two staff who went in a combined trip with Heretaunga College. The students had the benefit of a full immersion experience and used German to communicate in everyday situations. Staying with host families gave them real world experience of culture and language.

The cost of the trip was \$50,256 which was fully funded by the students families.

In 2025 the International Team undertook 8 separate Marketing trips visiting parents, agents and attending Education Fairs. Trips were to Australia, China, Vietnam, Malaysia, Korea, Japan, Thailand, Lao and Germany. The total cost of these trips was \$75,327.



Wellington Girls' College

Notes to the Financial Statements

12. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
General Expenses	58,803	68,100	64,145
Library	30,597	24,950	28,135
Employee Benefit - Salaries	10,748,000	10,928,702	10,338,113
Staff Development	113,327	145,000	106,026
Curricular	835,364	949,097	855,046
Information and Communication Technology	227,899	319,545	303,876
	<u>12,013,990</u>	<u>12,435,394</u>	<u>11,695,341</u>

At the end of 2025 a member of staff went on a teacher exchange programme to Solihull School in Birmingham, England costing \$3,494.

13. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	21,600	23,500	20,500
Other Fees Paid to Auditors	-	-	-
Consultants Advice	27,173	10,000	3,371
Board Expenses	22,832	25,800	14,574
Board Fees	6,436	6,500	5,070
Other Administration Expenses	125,675	137,950	130,176
Insurance	52,719	64,000	47,181
Employee Benefits - Salaries	705,664	791,658	723,353
	<u>962,099</u>	<u>1,059,408</u>	<u>944,225</u>

14. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Other Property Expenses	324,449	304,500	301,381
Heat, Light and Water	209,600	195,000	185,948
Rates	43,292	32,849	33,064
Repairs and Maintenance	180,451	205,150	219,323
Use of land and Buildings	3,392,700	3,014,208	2,652,791
Cyclical Maintenance	(131,665)	111,120	239,209
Employee Benefits - Salaries	151,491	171,316	174,411
	<u>4,170,318</u>	<u>4,034,143</u>	<u>3,806,127</u>

The use of land and buildings figure represents 5% of the College'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 Girls' College

Notes to the Financial Statements

15. Finance Leases

The College has entered into a number of finance lease agreements for a motor vehicle, computers and other ICT equipment.

Minimum lease payments payable:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Total minimum lease payments due:	\$	\$	\$
No Later than One Year	49,134	23,910	59,025
Later than One Year	35,985	42,971	42,971
Future Finance Charges	-	-	-
	<u>85,119</u>	<u>66,881</u>	<u>101,996</u>
Represented by			
Finance lease liability - Current	49,134	23,910	59,025
Finance lease liability - Non current	35,985	42,971	42,971
	<u>85,119</u>	<u>66,881</u>	<u>101,996</u>



Wellington Girls' College

Notes to the Financial Statements

16 Funds Held for Capital Works Projects

During the year the College 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 projects is included under cash and cash equivalents in note 2, and includes retentions on the projects, if applicable.

	2025	Opening Balances	Receipts from MOE	Payments	Transfer	Closing Balances
		\$	\$	\$	\$	\$
SIP Brook Toilet Block and Drainage	completed	1,217	-	-	1,217	2,434
MOE 5 YA Hobson Street Sump and Drainage	in progress	13,972	147,008	(148,050)	-	12,930
MOE Urgent Soffit Repairs	in progress	(7,173)	-	-	-	(7,173)
MOE 5YA Switchboard Upgrade	completed	1,379	46	(1,425)	-	-
MOE 5YA Brook Roof leak	completed	(1,081)	-	(14,346)	-	(15,427)
MOE LSM - doors and access combined	completed	(919)	4,265	(3,346)	-	-
MOE 5YA Heat Pump replacements	completed	-	44,135	(48,550)	-	(4,415)
MOE 5YA Flooring replacement	in progress	-	117,531	(136,210)	-	(18,679)
MOE Property Works	in progress	(32,718)	75,655	(54,497)	-	(11,560)
Totals		(25,323)	388,640	(406,424)	1,217	(41,890)

Represented by:

Funds Held on Behalf of the Ministry of Education	(57,254)
Funds Receivable from the Ministry of Education	15,364
Totals	(41,890)

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Brook Toilet Block and Drainage	completed	(16,697)	17,914	-	-	1,217
MOE 5YA Hobson Street Sump and Drainage	in progress	(34,995)	96,433	(47,466)	-	13,972
MOE Urgent Soffit Repairs	in progress	(7,173)	-	-	-	(7,173)
MOE 5YA Switchboard Upgrade	in progress	-	9,855	(8,476)	-	1,379
MOE 5YA Brook Roof Leak	in progress	-	-	(1,081)	-	(1,081)
MOE LSM - doors and access combined	completed	19,994	-	(20,913)	-	(919)
MOE Property Works	in progress	120	154,014	(186,852)	-	(32,718)
Totals		(38,751)	270,216	(264,788)	-	(25,323)

Represented by:

Funds Held on Behalf of the Ministry of Education	(25,323)
Funds Receivable from the Ministry of Education	(25,323)
Totals	(25,323)

17 Reserves

Asset Revaluation Reserve

	2025 Actual	2024 Actual
	\$	\$
Opening Balance	-	-
Revaluation of land and buildings	-	-
Revaluation of works of art	181,400	181,040
Totals	181,400	181,040

The asset revaluation reserve is used to record increases and decreases in the fair value of the land and buildings and works of art to the extent that they offset one another.

Wellington Girls' College

Notes to the Financial Statements

	Scholarships and Awards	Centennial Fund	Development Fund	Total
	\$	\$	\$	\$
2025				
Opening Balance	248,975	43,307	2,051,010	2,343,292
Receipts	12,328	2,147	258,618	273,092
Transfer between Reserves	-	-	-	-
Addition to Reserved Equity	-	-	-	-
Payments	(6,858)	-	(28,148)	(35,006)
Closing Balance	<u>254,445</u>	<u>45,454</u>	<u>2,281,479</u>	<u>2,581,378</u>
2024				
Opening Balance	240,084	42,772	1,812,612	2,095,468
Receipts	14,081	2,511	255,702	272,294
Transfer between Reserves	-	-	-	-
Addition to Reserved Equity	-	-	-	-
Payments	(5,190)	(1,976)	(17,304)	(24,470)
Closing Balance	<u>248,975</u>	<u>43,307</u>	<u>2,051,010</u>	<u>2,343,292</u>



Wellington Girls' College

Notes to the Financial Statements

17 Reserves

	2025 Actual	2024 Actual
Asset Revaluation Reserve	\$	\$
Opening Balance	181,040	181,040
Revaluation of land and buildings	-	-
Revaluation of works of art	181,400	181,400
	<u>181,400</u>	<u>181,400</u>

The asset revaluation reserve is used to record increases and decreases in the fair value of the land and buildings and works of art to the extent they offset one another.

Asset Revaluation Reserve

The 2011 opening value was from the Foundation's reserve. The asset reserve is used to record increases and decreases in the fair value of land and buildings and works of art to the extent that they offset one another.

Reserved Equity

Scholarship and Award Reserve

The Scholarship and Award Reserve is to pay our scholarships and awards to students. Interest earned increases this reserve. Scholarships and Awards paid decreases this reserve.

Centennial Fund Reserve

The Centennial Fund Reserve was provided by former students of the College. This reserve is to be used to benefit the College and students. Interest earned from the fund increases this reserve.

Development Fund Reserve

The Development Fund Reserve was set up for future developments of the College. Within this amount \$172,837 was from the wind up of the Foundation. Interest, donations and fundraising for this fund increases this reserve. Expenditure on the development of the College decreases this reserve.

18. Remuneration

Key management personnel compensation

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

	2025 Actual	2024 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	6,435	5,070
<i>Leadership Team</i>		
Remuneration	3,812,956	3,649,771
Full-time equivalent members	30.68	29.62
Total key management personnel remuneration	<u>3,819,391</u>	<u>3,654,841</u>

Wellington Girls' College

Notes to the Financial Statements

There are 10 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance and Property Committee (4 members), a Sports Committee (2 members), Ahumirangi Property Committee (5 members), Personnel (5 members), Health and Safety (3 members), Arts (2 members) Pasifika (1 member), and Whānau (1 Member) that meet .

As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual	2024 Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	230-250	230-250
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	28	27
111 - 120	19	12
121 - 130	6	4
131 - 140	1	5
141 - 150	4	0
	<u>58</u>	<u>48</u>

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

19 Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-



Wellington Girls' College

Notes to the Financial Statements

20 Contingencies

There is no contingent liability relating to personnel issues as at 31 December 2025 except as those noted. (2024:Nil)

Pay equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and paye equity settlement funding. At the date of signing the financial statements the College's final entitlement for the year ended 31 December has not yet been advised.

Holidays Act Compliance - schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school 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 schools boards.

Contingent Liability - cyclical maintenance

The College board has an obligation to the Ministry of Education to maintain in good order and repair at all times the land and buildings and other facilities on the school site. The school is planned to have a significant redevelopment due to ongoing work on certain school buildings. Buildings that will be removed from site have been adjusted in the plan.



Wellington Girls' College

Notes to the Financial Statements

21. Related Party Transactions

The College is an entity controlled by the Crown, and the Crown provides the major source of revenue to the College. The College 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 College would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the College 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.

22. Commitments

(a) Capital Commitments

At 31 December the Board had capital commitments of \$125,165 for the purchase of computing equipment in order to have computers and equipment installed for the beginning of the 2026 teaching year (2025:\$13,438).

At 31 December the Board had capital commitments for the following building contracts 2025 Nil (2024: \$123,718)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	140,807	5,971	175,679
Receivables	995,300	1,108,651	1,108,651
Investments - Term Deposits	9,254,329	8,571,884	8,691,884
Total financial assets measured at amortised cost	<u>10,390,436</u>	<u>9,686,506</u>	<u>9,976,214</u>

Financial liabilities measured at amortised cost

Payables	1,295,018	1,226,626	1,005,878
Finance Leases	85,119	66,881	101,996
Total financial liabilities measured at amortised cost	<u>1,380,137</u>	<u>1,293,507</u>	<u>1,107,874</u>

24. Events After Balance Date

As at 31 December the Board had entered into a leasing contract with Fujifilm for a 60 month photocopier contract \$90,174.74 effective from 31 January 2026. The current lease expired 19 January 2026.

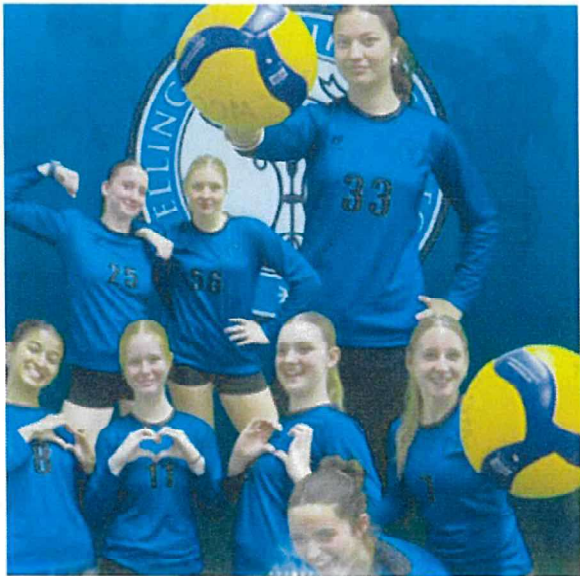
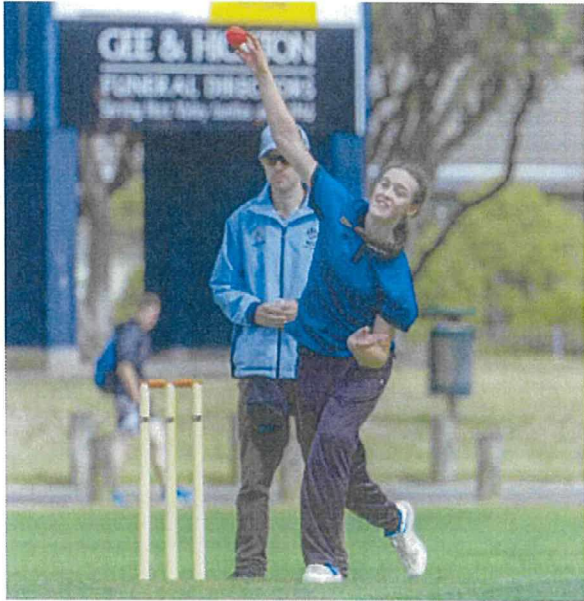


Wellington Girls' College Notes to the Financial Statements

25. Kiwi Sport

Kiwi Sport is a Government Funding initiative to support students' participation in organised sport. In 2025 the College received a total of \$38,074 (excluding GST). The funding was spent on registrations, and salary for our Sports Director and Sports Co Ordinator's.

The Wellington Girls' College roll, including International Students was 1,435 and of that number, 894 students represented the school in sport, or 63%.



Independent auditor's report

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

The Auditor-General is the auditor of Wellington Girls' College (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 financial statements of the School on pages 2 to 24 that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

We have audited the financial statements of the School on pages 2 to 24, which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the 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 29 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.

A handwritten signature in black ink that reads 'Michael Rania'.

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

Mālō e lelei, tēnā tātou katoa,

This year's Te Rīpoata celebrates not just the achievements of 2025 but the people who make this school what it is - our students, staff, and whānau. We also reflect on a year that once again showcased the passion and excellence that define our Wellington Girls' College community.

A highlight of the year was our Matariki celebration, our first full school assembly under the new covered turf. It marked not only the opening of the structure and the artwork leading to Te Pātū Ako, but also the unveiling of our new te reo Māori name, Te Kura Manawaroa o Pipitea. This name captures the strength and resilience of our place and our purpose - a community where knowledge, culture and people thrive.

Te Kura Manawaroa o Pipitea aspires to be a sanctuary where young women carry the legacies of their ancestors and the hopes of generations to come. The future here burns bright, reflected in the energy of our students, the dedication of our staff, and the progress of our property project. What began with uncertainty is becoming a promise of new spaces for our students to learn, play and grow - empowering every young woman who chooses Wellington Girls' as their launchpad into the world.

But as this year has shown again, a school is far more than buildings. Our students have continued to excel with creativity and purpose - academically, in sport, in culture and through the arts. From outstanding NCEA and Scholarship results to performances on stage and achievements on national fields, the breadth of talent among our young people is inspiring.

I'm immensely proud to be part of this school and what it stands for. I also want to acknowledge the tireless work of our Board. As the newly elected Presiding Member, I extend heartfelt thanks to Katie Graham for her steady, thoughtful leadership over the past two years. Thanks also to departing members Andrew Brown, Mel Brewer, and Helen Dale for their contributions, and to Hannah Brockett and Abby Craig for representing the voices of students and staff.

Our new Board with returnees Bindy Tatham, Jon Devine, Amy Brier and Mike Brown, and the fresh perspectives of Phil Peet, Huia Brown and Angela Mansell will bring expertise, drive, and good humour to the task of governance. Zoe McIntyre is our new student rep and Megan Keenan is her staff equivalent. Together, we are committed to ensuring every student at Wellington Girls' College thrives.

In 2025, the unwavering commitment of our staff has remained at the heart of our success. Principal Julia Davidson, her Senior Leadership Team, and their support staff have worked with determination and care. We appreciate them dearly.

To our parents and whānau, thank you for your extraordinary support, from cheering on the sidelines to organising events and transporting students across the city. Your aroha and time enrich every student's school journey.

Thank you to all our students and to everyone who makes up this vibrant community. You lift the bar each year and carry forward a proud legacy of excellence, service and spirit.

Finally, to our graduating Year 13 students and to students and staff leaving at the end of this year, we celebrate not just what you've achieved, but who you've become: confident, compassionate people ready to help shape a brighter Aotearoa.

Carry with you the values of Manaakitanga, Manawaroa, Ngākau Pono and Whakarangatira as your compass for the journey ahead.

We close 2025 filled with pride and gratitude, proud of what's been accomplished, and thankful for the collective effort that made it all possible.

Ka nui te mihi maioha,

Koro Vaka'uta.

Principal's statement

As someone who has always felt she was a bit of a Pollyanna, when I look back over my Reporter articles in recent years, they are decidedly flat, as we tried to be upbeat about the challenges we faced, but there was an air of despondency that came through.

2025 was a year that finally offered us hope and a way forward - and for the first time in 6 years was pretty 'normal'. We focussed on what really mattered - teaching, learning and all the extras that happen in a school and it felt so good.

To start the year with the brand new rooms named Te Pātū Ako (the temporary place of learning, which is a perfect description), very little construction noise apart from the completion of the Pipitea strengthening and the Turf roof being installed; a full complement of trained, specialist staff and a full roll made for a calm and settled beginning to the year. And things only got better from there - the Yr 13s even had a Common room for 2 and a bit terms!

My highlight was the day we came together as a school in the lead up to Matariki to celebrate the new covered turf; to launch the new te Reo name for the school - Te Kura Manawaroa o Pipitea - and to dedicate the new artwork on the Quad stairs. It would be many decades ago that the whole school last came together on site, under cover. The cover on the turf has made that possible again and we will use it much more in that way in the future, as well as for PE, sports practices and lunch time events. I have yet to hear the speakers really pumping, so that is something for the neighbours to look forward to!

The new Te Reo name was the culmination of a year's work for students and staff who workshopped ideas with Te Atiawa. The final name - which Te Atiawa offered to us after those workshops - was a surprise to us all and it was very moving when they shared it with us. This name was what they had distilled from all the discussions and all their work with us over recent years. It is who they believe we are as a kura. That carries immense weight but it is also a wonderful tribute to everyone who learns and works here every day.

The pounamu we were given on 18 June carries the name Manawaroa and next year, after a competition to come up with a way to display her, she will be somewhere in Reception, for everyone to see and touch. She is incredibly beautiful and over the years will shine even more as people handle her.

And then the stairs - what a beautiful addition to the school. Te Ranga Mareikura championed this project and I think it's fair to say they turned out to be even more beautiful than anyone imagined. Keiana and team, you have left an amazing legacy for future cohorts of students and a challenge others can consider as they want to add to our physical environment.

I would be lying if I said that 12 February this year wasn't special. Not because it was my birthday, (although that is why the date will stick in my head) but because that was the day the MOE met with the Board's Presiding member, the Head of our Property project committee and me to tell us the outcome of our business case for the redevelopment of the school. While the way we were told was bizarre, the outcome was fantastic. Cabinet had approved \$100 million in total to complete the seismic strengthening of Pipitea and Brook; to create two new blocks giving us a Hall & Performing Arts spaces; new office and classroom spaces to replace all of the old prefabs, and the senior staff offices currently at the front of the school. And we'll get a proper staffroom. All of the 'good' modular rooms - the science labs and the new TPA rooms will move and be made

permanent and we'll get the field and the Atrium back. The timeframe is for this to be completed in early 2028.

Crown Infrastructure Delivery is managing this, not the Ministry of Education, and it's going well. We feel listened to; our ideas have been fully accepted so far and we get weekly updates about what's going on. We know when the contractors hit a snag; we know when an alternative solution is offered and get asked how it might impact on teaching and learning. It's a good process and I really do believe it will give us a good outcome.

At this stage the plan is that we'll be fully back in Pipitea and Brook blocks at the start of Term 2 next year and by then we'll have plans about how the moving of the modulars will work and start to see some ideas about the new builds. They assure me the new builds aren't complex, and they aren't linked to any other buildings, so a year should be about right for construction.

I don't want to underestimate the impact having no Hall and no field has had on us as a community. The Performing Arts in particular have been hit incredibly hard and I have nothing but admiration for your ongoing efforts and thanks for Wellington College welcoming us to their facilities every week for music practices. The end is nearer and clearer and while I'm sorry some of our very talented performers won't experience the new facilities, you can at least leave knowing there is a plan and you can come back for the opening!

Thanks to everyone for making 2025 a year we can look back on with some satisfaction as we saw things start to trend upwards again. It's a good start and I look forward to sharing more updates with you over the course of 2026.

Kia kaha Te Kura Manawaroa o Pipitea

Jula Davidson

Principal

Members of the Board

For the Year Ended 31 December 2025

Designation	Name	How position on the Board gained	Term expires
Parent Representatives	Koro Vaka'uta	Elected Sept 2025	Sept 2028
	Jonathan Devine	Elected Sept 2025	Sept 2028
	Bindy Tatham	Elected Sept 2025	Sept 2028
	Phil Peet	Elected Sept 2025	Sept 2028
	Amy Brier	Elected Sept 2025	Sept 2028
Co-opted Members	Mike Brown	Co-opted Sept 2025	Sept 2028
	Huia Forbes	Co-opted Sept 2025	Sept 2028
	Angela Mansell	Co-opted Sept 2025	Sept 2028
Principal	Julia Davidson	2008	
Staff Representative	Megan Keenan	Elected Sept 2025	Sept 2028
Student Representative	Zoe McIntyre	Elected Sept 2025	Sept 2026
Board Secretary	Elmarie Els		
Members who left 2025	Melanie Brewer	Elected Sept 2022	Sept 2025
	Andrew Brown	Elected Sept 2022	Sept 2025
	Helen Dale	Elected Sept 2022	Sept 2025
	Katie Graham	Selected Sept 2024	Sept 2025
	Abby Craig	Elected Sept 2022	Sept 2025
	Hannah Brockett	Elected Sept 2024	



Culturally Responsive Practice update

Term One 2025

Date	Activity	Who?
25/1	Full day at Wharewaka, run by Kura Ahurea including Waka ama, Waiata and raranga	All staff
29/1	Mihi Whakatau for new staff and students	All staff, new staff and students
17/2	First whānau hui and Te Roopu Whirinaki hui	Whānau and Helen Dale supported by Laura calder and Te Ranga Māreikura
17/2	Ra Haka day	Louise Baker, Laura Calder and Jas Kaa
25/2	School renaming workshop	Kura Ahurea, students and staff
19/3	Te Reo Staff PLD	Mel Eade
27/3	New Staff Te Tiriti workshop	New staff
27/3	Tamatha Paul visit Kahukura	Louise Baker, Laura Calder and Jas Kaa
28/3	Te Reo Māori film festival Ōtaki.	Louise Baker, Laura Calder and Jas Kaa
1/4	School renaming workshop	Kura Ahurea, students and staff

Term Two 2025

Week 1 and 2	Matariki stairs competition	CAL, Kei and Kate
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Assembly	Waiata practice	Exec and Chrissy
Week 2	Staff Te Reo lessons begin - 10 week course after school Whole staff Te Reo PLD continues	Mel Eade
May 8	Whānau hui	Laura Calder and Helen Dale
21 May	Nga Manu Kōrero	Louise Baker, Laura Calder, Jas Kaa, Di Henjoyji
	Kapa Haka regionals	Louise Baker, Laura Calder, Jas Kaa, Vanessa Darley
13 June	Ra Mana wāhine	Laura Calder and Kei
18 June	Re naming ceremony with unveiling of stairs	SMT and Kura Ahurea Whole school in attendance

Term Three 2025

July	Staff PLD Te Reo	Mel Eade
July/August	Two staff PLD sessions about Parihaka	Mel Eade, Sally Beccard, Megan Keenan
August 25	Whānau hui	Laura Calder
August and throughout term including BOT hui approval	Creation of new Poutama team and Appointment of mana whenua Anthony Urwin	Laura Calder, Louise Baker and Julia Davidson

Term Four 2025

October 14	Poroporaki	Laura Calder
November	Planning for whole school Parihaka commemoration event. Establishment of a student team of organisers to work alongside Mel, Megan and Sally to plan and implement the day. Due to the measles outbreak this event was cancelled, but WGC did donate a ngaio tree to Te Ātiawa for their Hikoikoi site.	Mel Eade, Megan Keenan and Sally Beccard
27 November	Mihi whakatau for new staff	New staff, their departments and SMT

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<ul style="list-style-type: none"> • We have an active H & S committee that has representatives from every department and meets regularly • We send staff on H & S training • PPTA has reviewed our processes in this space and declared them to be exemplary
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • Our ideal scenario is that we always appoint the best person for the job. Best doesn't always mean the most qualified or with the most experience. We look at the department the person is going into and consider where we have gaps. Then if we have a choice, we would appoint to fill those gaps • In recent years the field have not been large • Every year we try hard to increase the number of Māori and Pasifika staff but haven't had as much success as we'd like. • We have had a significant increase in Asian staff which is useful in a school that has +20% Asian students
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<ul style="list-style-type: none"> • We have a panel do the shortlisting and appointment. That always includes a member of the SMT, the HOD and usually a student. For SMT positions it also includes one or more Board members. • The panel considers the needs of the department alongside the qualities of each candidate
<p>How are you recognising,</p> <ul style="list-style-type: none"> • The aims and aspirations of Maori, • The employment requirements of Maori, and • Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • We always provide any PD our Māori staff ask for • We have employed a dedicated support staff member who works in the Te reo space to help the teachers so that they can focus on teaching • We have also used a Kahui Ako role to give extra time and remuneration to our HOD Te Reo, but this will cease at the start of 2026 • In 2025 we had three teachers of Te Reo who were all pakeha. At the suggestion of the HOD, supported by the DP and our whānau rep on the Board, we have had a complete rethink about how we support them

	<p>and we will start 2026 with a completely new structure that sees two staff (one newly appointed who is Māori) sharing the lead on curriculum, pastoral, events and kapa haka</p>
<p>How have you enhanced the abilities of individual employees?</p>	<ul style="list-style-type: none"> • We provide generous amount of PD to staff, both in house and externally • We always encourage staff to go to subject association conferences • We always ask staff about their jobs each year and see if they want to make changes or do different things – and try and accommodate them wherever possible • We work with individual staff to talk about their career aspirations and look for opportunities for them • We offer a staff scholarship for up to two staff each year to travel and visit schools or other organisations to support an investigation they are undertaking • We offer an exchange to a school in the UK at the end of the school year for one staff member to experience a totally different environment and then travel in our summer holiday period. The school pays the air fare and the two exchange teachers host each other so there are no living expenses in the UK
<p>How are you recognising the employment requirements of women?</p>	<ul style="list-style-type: none"> • The vast majority of our staff are women so this is a strong focus for us • Many of our staff have young families and we want to be a family friendly school • In many cases they want more balance in their lives, so we have ‘hauora’ non contact lessons when we don’t expect them at school; we keep after school meetings to a minimum; we don’t require staff to take an extra curricular activity
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<ul style="list-style-type: none"> • We have a number of staff with disabilities • Unfortunately our site and the current demolition/building work is problematic for anyone who isn’t very mobile and we’ve had one teacher leave teaching because of this • We have a plan in place for a staff member with specific disabilities which means we vary her responsibilities so that she doesn’t have to be involved with events that have very large numbers in a small space

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

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



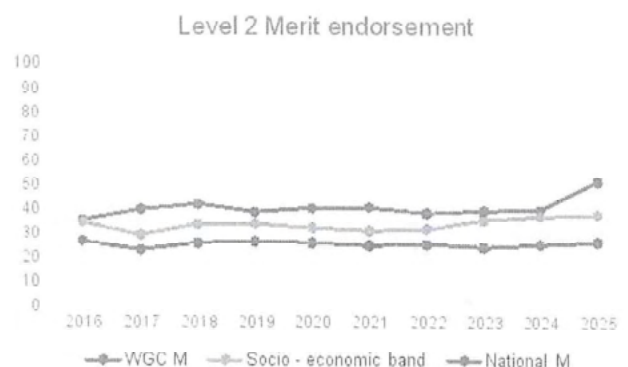
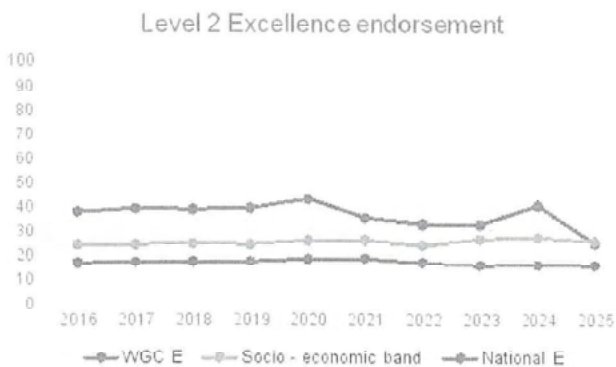
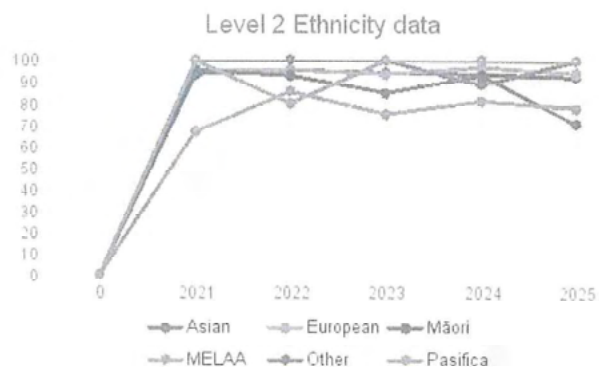
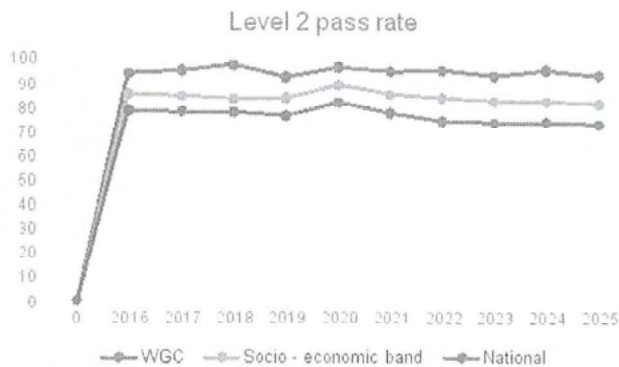
2025 NCEA ANALYSIS

This information shows you our NCEA results for recent years.

The NZQA data captures every student who was enrolled in Yr 11-13 at WGC for 70 days or more last year. This means that students who moved to another country, were special needs, were in health school, arrived from overseas during the year or were with us for only a couple of terms or went to University or Polytech in July, or left school during the year for a variety of reasons, all contribute to our data, even though, at times, they entered few, if any credits. This gives a truer picture of NCEA nationally – but can be a little confusing when we look at the names of our students who haven't achieved and know the stories behind them. Many did no credits or hadn't ever intended to get Level 3 or UE but this was planned and we knew their intentions.

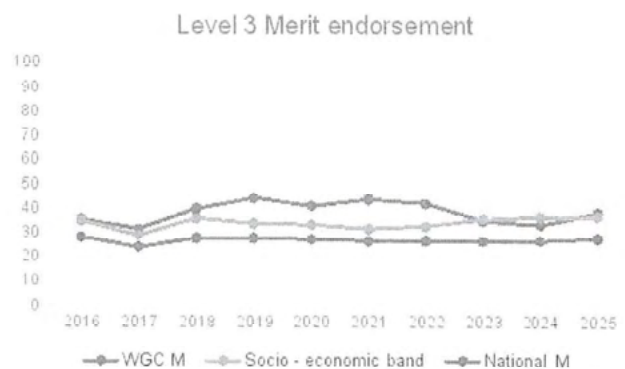
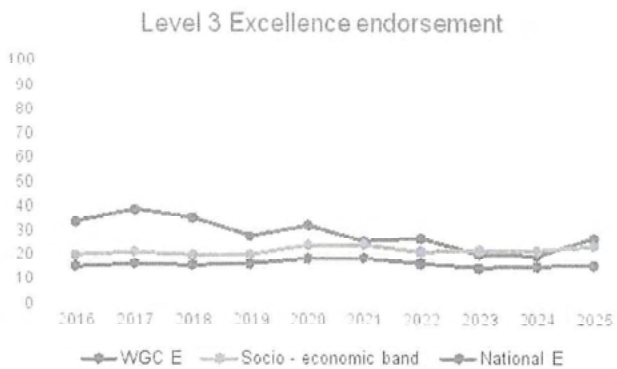
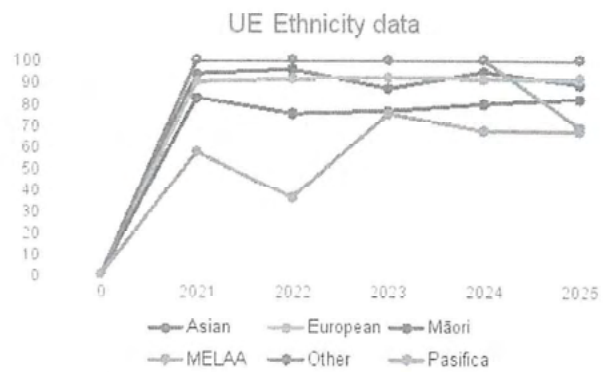
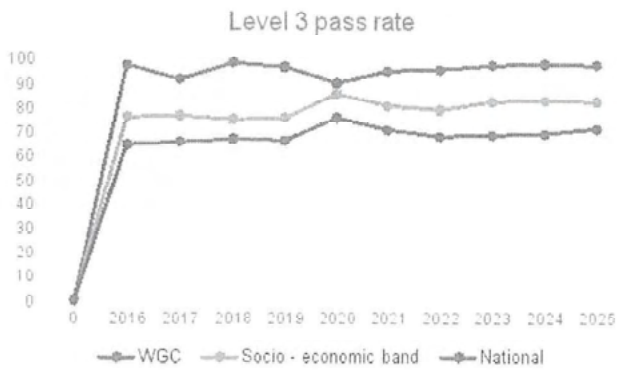
These results are provisional and have already started to change (for the better) before they are finalised in April as recounts and re-marks are underway. It is always reassuring to see that we hold our own against the other state schools in the area. We are very proud of the students and staff. The hard work has paid off!

LEVEL 2



- It was always going to be interesting to see how this cohort did at Level 2, having not done Level 1. As a group they were very vocal at the end of Yr 11 and the start of Yr 12 telling us we hadn't prepared them properly for NCEA, but given the pass rate it looks as if that wasn't the case and I think they probably did better than they expected
- The endorsements are the one area that shows significant swings, with Excellences down but Merits up
- The ethnicity data saw a 100% pass rate for our Pasifika students but with small numbers this can change easily. MELAA and Asian numbers increased last year as more new migrants arrived - sometimes with minimal English which meant they didn't pass the Lit/Nums, so can't get NCEA. This is going to be an ongoing issue

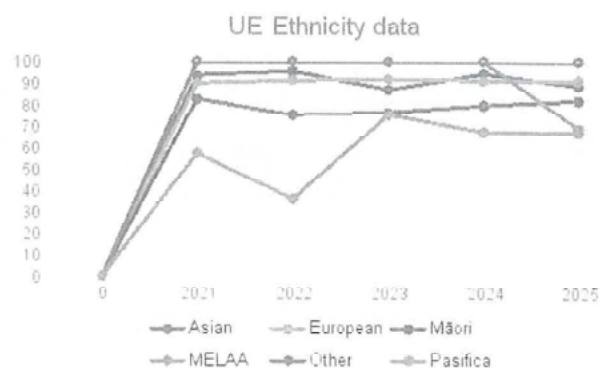
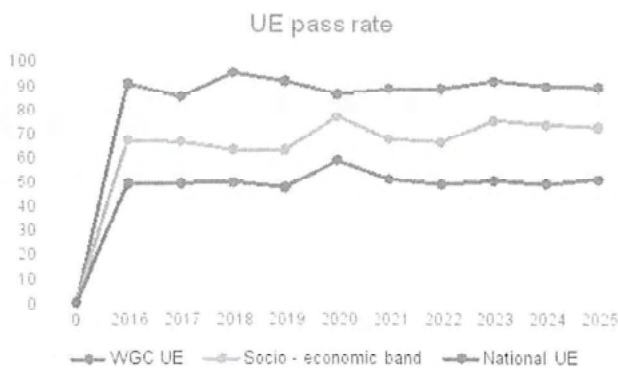
LEVEL 3



- The Level 3 pass rate was a tiny bit down on last year, but it is still a fantastic result. We know Level 3 is hard, so this shows real perseverance from the students who make it to Yr 13 – as is usually the way with our cohorts.
- It was good to see the Endorsement rates increase last year. The class of 2025 was a good group. They worked hard and they wanted to do well – and they sure did

UE

Note: UE is not the same qualification as NCEA Level 3. Students may achieve one without the other. In order to gain University Entrance, students have to get NCEA Level 3, including 14 credits in three university approved subjects. They also have to meet specific UE Literacy and Numeracy requirements at Level 2



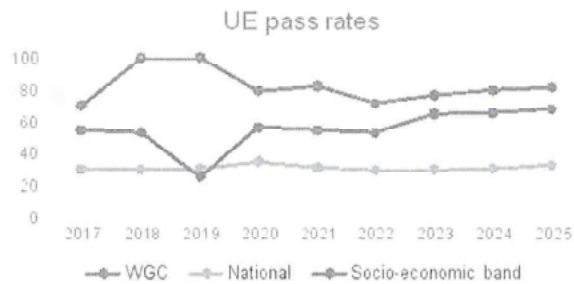
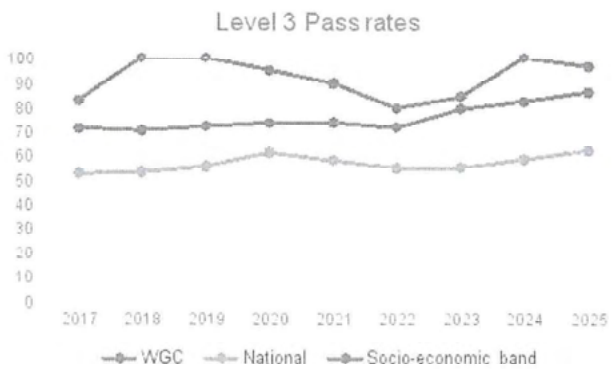
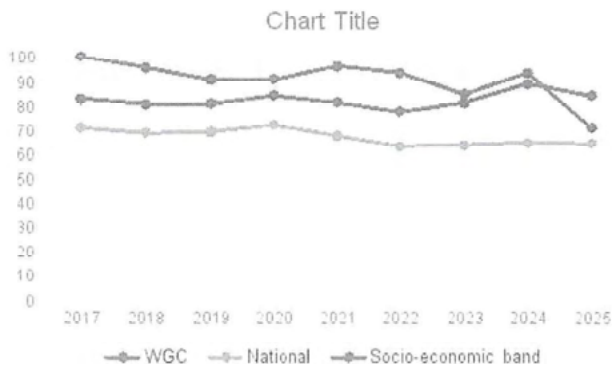
- At this stage the pass rate is just below last year's but it may increase by the time the final results are out. This is another really good result and will put us right up the top again nationally
- We had a number of students this year who weren't aiming for UE but had another, equally valid pathway planned
- The ethnicity data is always affected by the pathways students choose and that is absolutely fine. The main issue always, is that students end up where they want to head

MAORI & PACIFIC PEOPLES' ACHIEVEMENT

It is always interesting to look at the Māori and Pacific peoples' data separately, in comparison with national statistics. Again, numbers can be small at WGC, but it is still good to see how we do against the rest of the country.

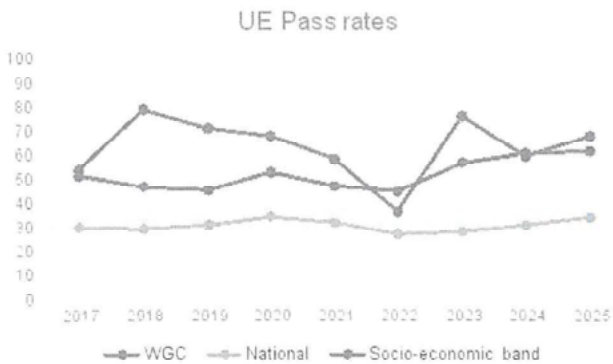
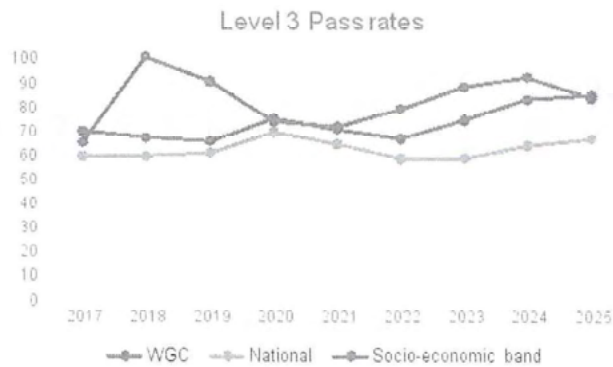
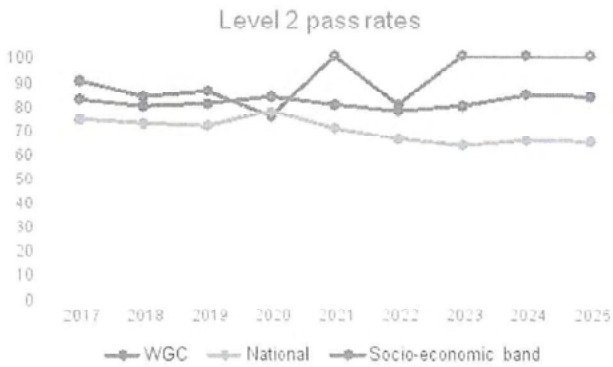
In most areas, our achievement levels were better than national and socio-economic band. That's great. The issue is when they aren't as good as other ethnicities at WGC. At a national level we know that the differences tend to be intra school rather than inter school and that is certainly the case with us. We had thought we were trending well in all areas, but last year there was a drop. It may be that some students pick up extra credits at summer school which won't show in our statistics for a few months. It may be that not doing Level 1 impacted more adversely on our Māori students. We just don't know if last year was a blip or the start of a trend – we hope it's the former.

MAORI ACHIEVEMENT



- The Level 2 pass rate dropped. Here were 24 students in that cohort at the start of the year, but they didn't all finish
- Those who failed were well known to the Dean and parents had been in to discuss ways to improve outcomes
- There was a high correlation between attendance and achievement

PACIFIC PEOPLES' ACHIEVEMENT



- How amazing to see the Level 2 100% pass rate continue. Of course we are dealing with only 9 students, but it's still great to see.
- The Level 3 pass rate dropped compared to last year, but the UE rate increased.

STUDENTS GAINING EXCELLENCE ENDORSEMENT THREE YEARS IN A ROW

This is a really interesting statistic to monitor and it's the last time we can do it. It did seem to be important to some students to achieve the three-peat and it certainly helps with university entries and external scholarships.

It was interesting to see a significant increase in this number last year. Our top students have remained very engaged and have done really well.

Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Number	60	64	61	57	60	52	53	30	35	55
%	23.3	26.8	27	22.3	21.7	17.1	17.3	10.5	12.4	17

COHORT RESULTS

We have found monitoring cohort performance more meaningful than comparing cohorts. We know there are variations between cohorts, so looking at one cohort's performance over time is possibly a more useful statistic to check.

Unfortunately there isn't an obvious trend in this data, but it's still interesting to look at. It may not be as interesting without Level 1...we shall see.

Class of...	Level 1	Level 2	Level 3
2026		92.9	
2025	88.7	94.9	96.7
2024	90.3	92.5	96.7
2023	94.9	94.7	95.8
2022	97.4	94.6	94.7
2021	93.4	96.1	94.1
2020	94.5	91.8	89.4
2019	95.5	97.0	95.7
2018	96.3	94.9	97.9
2017	94.7	93.7	91.3
2016	96.0	98.1	96.9

SCHOLARSHIP RESULTS

S = Scholarship

OS = Outstanding Scholarship (the top 2-3% of students nationally)

= Top in the country

Subject	2016 S	2016 OS	2017 S	2017 OS	2018 S	2018 OS	2019 S	2019 OS	2020 S	2020 OS	2021 S	2021 OS	2022 S	2022 OS	2023 S	2023 OS	2024 S	2024 OS	2025 S	2025 OS
Accounting			1																	
Biology	7	1	4		1	1	3	1	4				2		1				2	2
Chemistry	2		4		1		1			1					1		1		2	
Classical Studies	3		3		2		2	1	4		2								2	
Dance															1					
Drama					2		1	1			1									
Economics	1		2		1		1													
English	7		5		7	1	6	2	7		7		3		4		7		7	1
French				2 #	3	1 #	4		2		1						1			
Geography	1				1		3	1					2				1	1		
German	1		1		1					1 #			1		1		1		2	1
History	2		4		5		2		2		1		1		1		2	1	2	
Latin																			1	
Maths - Calculus or	3	2	2		3		4	1	4		6		5			1	1		2	

Statistics																				
Media Studies	1		1		1			1	2		2									
Music					1				1											
Physics			2	1				2		1										
Physical Education																				
Religious Studies																	1		2	
Te Reo	1																		1	
Technology/ DVC	2	1		1#	4			2		1		1	1	1				1		
Visual Arts including Art History	1		1		1			1	1	3		2			2		1		2	
TOTAL	32	4	32	4	34	3	32	9	31	2	23	1	15	0	11	1	17	3	25	4
Outstanding scholar awards				1		1		1												
# Top in NZ				2		1				1										1

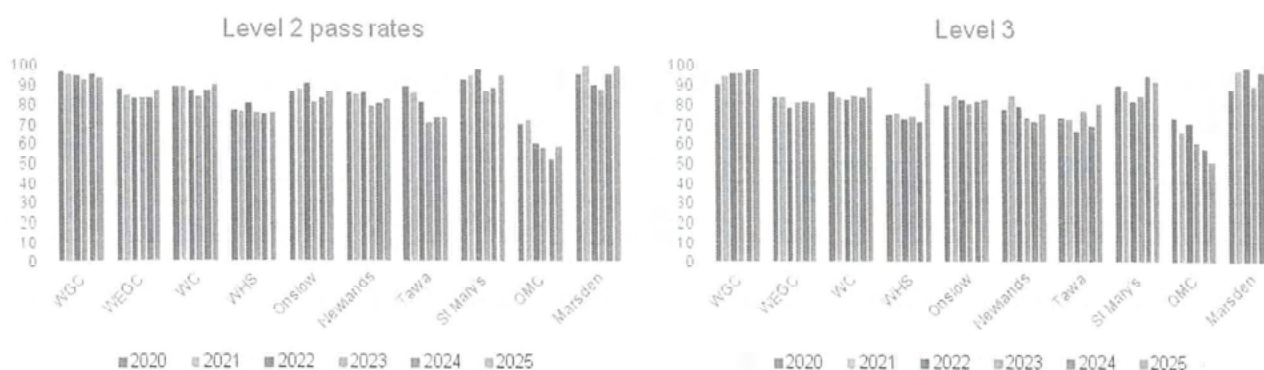
The Scholarship results came out on 10 February and they were very interesting. The total was up by a significant amount, and our absence rate was 53% - which is very high, but also typical of WGC students. Of those who sat, 40% were successful, a significantly higher result than recent years. Some of the students who gained Scholarship were different from the top students at Prizegiving which is always interesting. I think this just reinforces that our students are strategic – some aim for the University scholarships; some for the NZQA ones and some aim to go overseas. Neither is better, they just do what works best for them. The University scholarships give them money (sometimes worth up to \$50,000); the NZQA scholarships often give them direct entry to Stage 2 courses but only about \$500 per scholarship.

At an individual level, 1 student achieved three Scholarships, 5 achieved two and 16 students achieved one. Three Yr 12 students gained Scholarships. English performed best with 7 Schols, and Biology got 4 and German got 3, including Top Scholar for German in New Zealand.

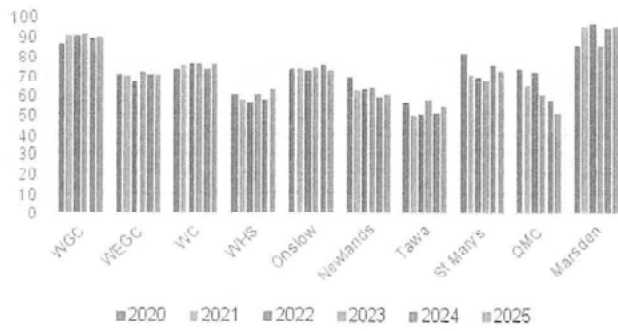
We held a morning tea for these students, their parents and their teachers on the day after the results came out. Not everyone could come as some had already left for university, but it was great to see those who did.

INTER-SCHOOL COMPARABILITY

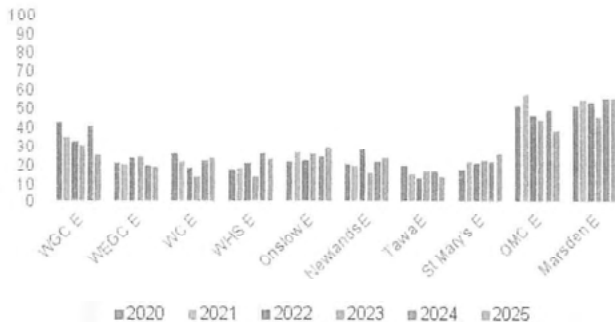
It is always interesting to see how our students perform compared with other schools in the region.



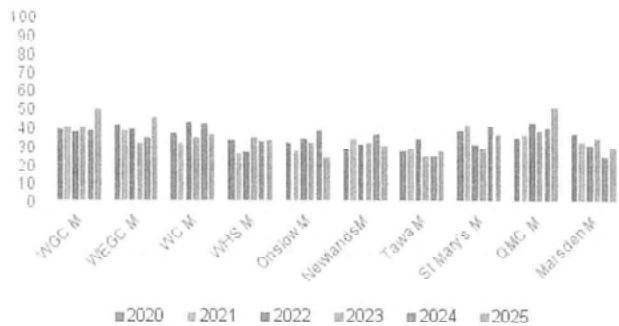
UE pass rates



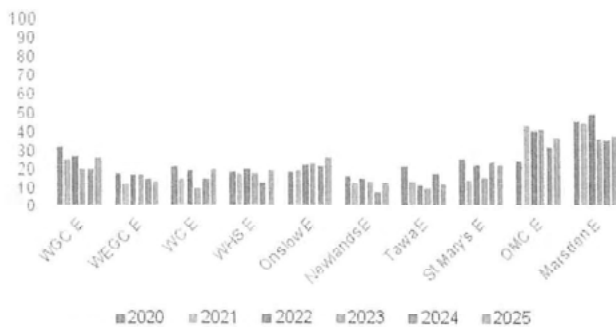
Level 2 Excellence Endorsements



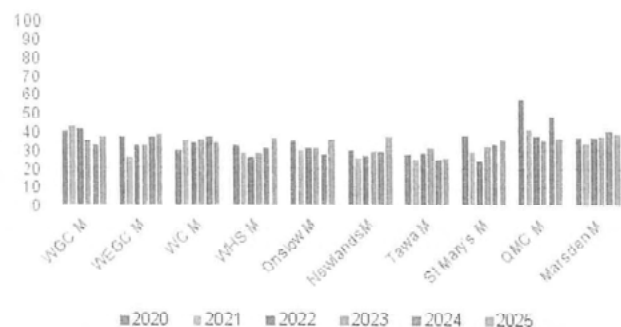
Level 2 Merit Endorsements



Level 3 Excellence Endorsements



Level 3 Merit Endorsements



Once again our students have performed really well. State schools have no choice over who they teach – and while we know that we have a generally solid, well prepared cohort from our contributing schools, we still have students for whom learning is a struggle and who, in the last five years have had more than their fair share of stress and anxiety to manage. Our number of students who have mental health issues is significant and we know we are one of the highest users of both the Health school and the Eating Disorder Clinic. So to achieve at these really high levels, despite the issues many of the students faced is outstanding.

The one area we dropped in this year was Level 2 Excellences, but the Merits increased significantly.

I'm always interested to see the gap between Level 3 and UE. It's the UE result that is so key – because it means they are well prepared for their next steps and they have choices about what those next steps are – even if they don't take a university path immediately.

Please note that I don't share these inter-school results with our community. They can actually find them out themselves later in the year, from the NZQA website. If anyone asks to see me to talk results I do show them, but don't let them take a photo or take the document away. I do show the staff but again they can't take photos and I don't share the slides or give out hard copies. We're not into that sort of comparative advertising.

Julia Davidson

Principal



2025 Annual plan - variance report

1. We will give effect to Te Tiriti o Waitangi through culturally sustaining practice

- Implement the next steps of the of the 2024-26 Māori Achievement Plan

Intended outcome for learners

- a strong cultural identity as kōhine Māori
- the life skills to navigate their future e.g. resilience, love of learning, self-management
- been nurtured and supported in an environment where kōhine Māori thrive

Actions

- Employ a permanent Māori Dean
- Increase the visibility of Māori culture around the kura.
- Ongoing whole staff professional development (PD) that focuses on tikanga and Te Reo Māori
- Establish Te Rōpū Whirinaki
- Align the 2027-2029 Māori Achievement Strategy with a Māori framework.
- Establish a Māori Awards evening
- All departments actively acknowledge and create pathways for Māori students in their subject area so tauira can achieve their aspirations and thrive

Historical position

- This strategy reflects the hopes and aspirations of current tauira Māori, whānau, and staff at WGC. These were raised in hui with tauira Māori, whānau, and findings from the whānau survey. These goals have been chosen as the next steps in the journey for Māori's visibility and identity at WGC.

What has been achieved so far?

- Te Ranga Mareikura has worked to increase the visibility of Māori culture around the kura.

- The new Matariki stairs to showcase Toi Māori on the steps from the quad travelling up to te Pātū Ako have been formally celebrated during the Matariki celebration.
- The goal of establishing a Māori awards evening went through a range of iterations based on whānau hui and student consultation. There was agreement that adding the award evening to the Poroporoaki took away from the mana of the event. Therefore, four new awards were agreed upon for the cultural awards afternoon. These included Kapa Haka leadership, Kapa Haka contribution, Ngā Manu Kōrero courage and commitment, and Toi Māori.
- Consultation has started through Te Atiawa (Kura Ahurea) to name the 4 new awards formally.
- A new Poutama team has been created, and a new co-HOD, Te Reo Māori, and co-Māori Dean have been appointed.
-

Next steps

- Finalise the naming of the new Māori cultural awards with Mana whenua
- Focus on increasing attendance at Whānau hui to effectively create and build an active and sustainable Te Rōpū Whirinaki.
- Start research and consultation to align the 2027-2029 Māori Achievement Strategy with a Māori framework.
- Establish the new, collaborative Poutama team.

1. We will give effect to Te Tiriti o Waitangi through culturally sustaining practice

- Continue to provide PLD to support staff use of Te Reo Māori and subject specific Mātauranga Māori support

Intended outcome for learners

- Engagement with Te Atiawa, awareness of history, tikanga, purakau, waiata
- Support for curriculum planning
- Development of Te Reo skills

Actions

- Pay for another staff member to attend Kura Ahurea Toa days
- TOD start of year with Te Ati Awa
- Te Reo lessons provided to staff
- Te Ati awa consultant for HODs
- Workshops to develop a new te reo name for WGC

Historical position

- WGC staff have been making steps to include matauranga Māori into their respective curriculum, but with varied success, support and knowledge
- It has been challenging to make this specific to Te Ati Awa

What has been achieved so far?

- Whole staff day at Wharewaka to hear from Te Ati Awa. Staff engaged in waiata, weaving and a waka tour
- Staff and students learning Te Atiawa waiata
- Three staff attended Kura Ahurea Toa PLD days at Hikoikoi
- Renaming workshops resumed from 2024 - reaching the decision to call WGC Te Kura Manawaroa o Pipitea
- Attendance at TOA days
- HOD/department time with Jenni Dittmer
- Staff te reo PLD both during school time and voluntarily after school
- Staff PLD about Parihaka
- Reciprocal relationship was established with Te Ati Awa
- Social Science staff trialling Parihaka resource development for Neavin Broughton
- Whole school acknowledgement of Parihaka day with a student committee
- Development of a staff matauranga Māori repository for shared resources and inspiration

Next steps

- Investigate the possibility of a waiata and haka to be developed alongside the new te reo name
- Continued Te Reo Māori lessons

2. We will offer a curriculum that meets the needs of our students

- Review the Yr 11 changes and timetable structure

Intended outcome for learners

- Monitor the Y12 cohort as they engage in NCEA for the first time at L2. Compare performance with previous cohorts and continue to monitor throughout the year.
- Better use of 25th hour for disseminating information

Actions

- Look at data in an HOD hui
- Survey Y12 students
- Adjustments to first-time courses such as Hauora

Historical position

- In 2024 we began the implementation of a timetable and curriculum at Y9-11.
- No L1 NCEA from 2024 onwards

What has been achieved so far?

- Hauora course adjusted to include the necessary skills needed for Y12 (time management, study skills, learning about NCEA)
- Adjusted the timing of the 25th hour and appointed a Kahui Ako position to oversee the programme
- 12 Ako class introduced (to replace General Studies)
- Y11 Mathematical Language and Imagined Worlds (Numeracy and Literacy support classes) added
- L1 Maths standards offered in 11 MAP course
- Kāhui Ako Literacy and Numeracy roles added - will not continue in 2026
- Talanoa with Y12 students - data collected

- August TOD with staff to collect feedback on changes
- Suggestions arising from this day considered at HOD hui.

Next steps

- Consider adding Y11 exams
- Keeping Y11s for longer at the end of the year
- Holding pattern while we wait for 2028 changes

2. We will offer a curriculum that meets the needs of our students

- Review, identify and support students who are at risk of not gaining Literacy and/or Numeracy

Intended outcome for learners

- Provide monitoring and support for learners who have yet to achieve co-requisites
- Ensure whānau are informed
- Keep accurate records
- Collect diagnostic data in Y9 and 10 and communicate with whānau and staff

Actions

-

Historical position

- We did not trial the CAA exams in 2023. In 2024 we put all Year 11 and Year 10 through and decided that from 2025 the CAA would be done at Year 10s. Our approach for EL students has been to enrol them all unless asked not to

What has been achieved so far?

- Appointed Kāhui Ako positions to assist with learners yet to achieve co-requisites
- Extensive diagnostic testing in Y9 and 10 to identify those at risk

- Further development of literacy and numeracy skills in Maths and English. Digital programmes identified as well as text books. Communication with home
- Whole staff awareness and development of tasks that support the skills across the junior curriculum
- Cooperation across the Kāhui Ako
- Development of courses and systems to support students - Imagined Worlds and Mathematical Language now also in Y11. 12 Ako, Numeracy Prep Workshops, Maths Google Classroom
- Readiness for assessment checks and support for students run by BWK & SMA, including a special hui for international students
- Meeting with EL, International, Careers to unpack CAA and additional pathway options to support individual tracking done by these departments
- Online information hui with whānau for those enrolled for an additional attempt
- Chinese translated CAA information sent to whānau
- In person/online hui for Year 10 whānau
- Extensive tracking of learners to ensure that all opportunities to gain via the CAA are scheduled
- Triaged July results to inform September entries. We will reflect on our decisions when all results are through
- Surveyed Year 10 students after September round to ensure that they felt prepared and ready. Overwhelmingly the students felt prepared for the exams and the CAA experience was what they expected. They also supported the testing order that we planned: Numeracy, Reading then writing across the three days

Next steps

- Triage September results to inform 2026 planning and support
- Reflect on ELL decisions to gain insights into readiness

2. We will offer a curriculum that meets the needs of our students

- Prepare for the implementation of the new curriculum

Intended outcome for learners

- English and Maths teachers will be prepared to implement the new curriculum for our learners

Actions

- Digest, unpack and understand the new curriculum for Maths and English

Historical position

- There have been significant delays in the delivery of this curriculum. While we have seen drafts and have had the opportunity to give feedback, not a lot was able to be done until the 19th of October when the final Maths and English curricula for Years 9 and 10 were released. These are required to be implemented from Term One, 2026.

What has been achieved so far?

- Maths and English staff have provided feedback on the drafts. The departments understood the general direction of the new curriculum, although they hoped the final drafts would look better.
- PLD time was given to Maths and English, although they didn't have their respective documents to work with at the time. Now, they are able to finalise plans for implementation for Term 1, 2026. They effectively have 5 weeks to do so.
- Connections and cooperative communication with other schools and Maths and English subject associations to keep abreast of all initiatives and developments.

Next steps

- 17th Nov TOD is given to departments to plan for 2026 - some aspects for school wide implementation is now obvious (new progress descriptors for Y9 and 10) and can begin to be used
- Draft curricula published next year for departments to give feedback on.
- WGC will have to devote significant PLD time for departments to digest information

3. We will actively foster student and staff wellbeing and inclusion

- Support English Language and migrant students to connect to wellbeing initiatives and services

Intended outcome for learners

To strengthen pastoral support for domestic migrant students by increasing their awareness of key support staff and evaluating the effectiveness of current pastoral systems and processes.

Actions

- Develop a systematic approach to capture the voice and wellbeing needs of domestic migrant students.
- Use learner data to inform staff understanding and support strategies.
- Build connections between students, whanau, and pastoral care teams.

Historical position

- Historically, WGC had a dedicated International Dean. In recent years, responsibility for domestic EL learners has shifted to year-level deans, while full-fee international students remain supported by the International Department.
- Post-COVID, the number of domestic migrant and ESOL students has increased significantly. Staffing has expanded in the ESOL Department from one full-time HOD to include one full-time teacher, one part-time teacher, one part-time Bi-Lingual Tutor, and one part-time Teacher Aide, reflecting the growing need.

What has been achieved so far?

- Increased awareness of the size and diversity of our ELL and migrant student whānau.
- Ongoing development of Learner Profiles for all ELL students with data to inform staff about both domestic and international migrant learners.
- Overview of CAA achievement data
- Regular hui established for key staff working with domestic ELL students.
- Deans' workload reduced with pastoral support now provided by MRM role.
- A student working group formed (Y13s) to gather and respond to student voice.
- Google Classroom was established as a communication hub for ELL students.
- Review of ethnic representation within the Student Council initiated.
- Presentation at LOOP Day to gather information from other ELL Departments
- Application for funding of Former Refugee students from MoE was successful

Next steps

- Liason with the Counsellor and Nurse to discuss plans to engage our domestic migrant community
- Further translation of the wellbeing services offered at WGC

- Create a system for subject ESOL student Subject selection
- PD for kaiako teaching ESOL students
- If the kahui ako budget is gone we will need to think how to support numeracy and literacy for ESOL Department.
- Assess staff need for support to teach ELL students in core subjects

3. We will actively foster student and staff wellbeing and inclusion

- Continue to support staff professional wellbeing and agency

Intended outcome for staff

- Provide accessible resources to support staff self-assessment and reflection on wellbeing.
- Establish clear expectations regarding professional communication, both within work hours and during school breaks, in alignment with PPTA guidelines.

Actions

- To increase visibility of EAP (Employee Assistance Programme) resources.
- Create a dedicated wellbeing section has been established on the staff website.
- Appointment of a staff member to coordinate social events and functions via kahui ako role.
- Carry out the WGC Staff Wellbeing Survey in Term 3.

Historical position

- This is the second year of a strategic shift towards promoting professional staff wellbeing, focusing on sustainable practices rather than ad hoc wellbeing initiatives.

What has been achieved so far?

- Digital Business Hours have been implemented to clarify communication expectations between students, staff, and whānau.
- Parents ' Association staff function every term. Opportunities created to bring staff together and show appreciation through shared kai.
- End-of-term 'Shout-Outs' recognising colleagues, including New World voucher acknowledgements.

- Termly Wellbeing Committee hui with feedback shared with the Senior Management Team.
- Social Staff Wellbeing role was successful in offering events every term

Next steps

- Embed professional staff wellbeing as a core, ongoing operational practice rather than a standalone goal.
- Determine future responsibility for coordinating staff social events and functions beyond 2026.
- Concerns over the Parents Association and their ability to continue to deliver staff wellbeing events due to low numbers on the committee and allocation of finances going forward.

3. We will actively foster student and staff wellbeing and inclusion

- Identify and fill gaps in student cultural celebration and connection

Intended outcome for students

Students see their culture reflected in the school and feel comfortable promoting their culture.

Actions

- Kāhui ako resource be utilised to achieve this goal

Historical position

- Celebration and education on different student communities has been adhoc
- Previous student wellbeing data had indicated that students felt that teachers did not have enough understanding of their cultures
- The student community committee have supported various initiatives such as cultural awareness week; and published notice on their committee instagram account
- The Asian Performance Group was established in 2022; with family night featuring on the school calendar since 2023

What has been achieved so far?

- Kāhui ako roles established for multicultural celebration support (non Māori/Pacific) and Heritage Language support
- Data supplied to the teacher for analysis of different ethnicities
- Whole school language survey for students, Term 2
- Establishment of student lion dance troupe with support from the Confucius Institute
- Celebration of Korean Chuseokuk Autumn event with support from the South Korean embassy
- Successful Family Night in June
- Performance at the Kāhui Ako Whakanui Festival in August

Next steps

- We have not achieved the progress we expected. Acknowledgement that this is still a worthy goal and will be shared between two DPs for 2026 to gain more traction

3. We will actively foster student and staff wellbeing and inclusion

- Trial approaches that foster student and staff agency and resilience in a post Covid landscape

Intended outcome for students

Students are supported with appropriate wellbeing education at the right time; and know and engage with wellbeing supports. Students are learning skills to foster resourcefulness and resilience.

Actions

- Bespoke materials and activities designed and included in the wānanga programme. The topics for these are inspired by Judith Locke's five categories for teens: resilience, self regulation, resourcefulness, respect for others and responsibility
- Small focus group of students to provide feedback
- Review of internal pastoral systems including support plans, academic goal setting, structured wānanga check ins, enrolment process (EL, starting college), attendance monitoring (% bands)
- Investigation of small group mental health supports: Cool kids, Seasons for Growth, Equine therapy, Travellers programme (skylight)lunchtime club for those not finding connections
- Evaluation of Y8 orientation and start of year wānanga groupings to foster friendships

Historical position

- WGC has always had a variety of pastoral supports in place; and has adapted these to meet the needs of students as we become aware of them. Pre covid there was a focus on managing wellbeing in order to manage internal and external pressures of excellence and perfectionism. Post covid we are seeing the impact of technology on students such as attention fragmentation; slower workrate; and a lack of resourcefulness. We are now shifting our attention to look at supports to foster agency, resourcefulness and increased connections.

What has been achieved so far?

- Seasons for Growth first group established
- Equine therapy group booked for Term 4
- Support plans have been reviewed
- A new academic goal setting support was introduced for Year 12 & Year 13; junior students had more structured wānanga check ins
- Wānanga programme materials designed to support Judith Locke's 5 with more planned for the remaining terms
- Games club established
- Attendance monitoring more explicit within % bands (those 90% and under are monitored)
- Focus groups via the student council to gain information on what has been successful in wānanga and what we could prepare for 2026
- Refreshed enrolment information for Y8 readiness for school

Next steps

- Finish additional materials for wānanga for end of year
- Planning for orientation day and start of year groupings to foster friendships

4. We will work collaboratively with the MOE and consultants to progress the school rebuild

- Work with students and staff to fully embrace the opportunities our new facilities offer

Intended outcome for learners

- We will maximise the use of our new facilities as they are made available to us

Actions

- Work with contractors to finalise dates we can occupy facilities
- Work with affected departments

Historical position

- The school has been affected by significant seismic issues over the last 6 years
- The field no longer exists as it is covered with relocatable classrooms
- Planning is underway for a new covered turf, 16 new temporary classrooms and a temporary office block in 2025

What has been achieved so far?

- The new classrooms were blessed and opened at the end of January, with staff teaching in them from the first day of school
- The office block was opened in February at which time the senior staff, Finance and HR moved in
- The landscaping around the new classrooms was completed in the April holidays
- The turf cover was fully installed by the end of the April holidays and the school was able to use that space throughout Term 2 and most of Term 3
- The new turf was to be laid at the end of Term 3 but a problem with the clay soil drying out meant that this work took longer than expected and the expected handover date of 6 October was pushed out to 18 November
- Despite some initial teething issues related to temperature control and the issues with the new turf surface, the new facilities are really good and have been an asset already

Next steps

- We look forward to fully utilising all of these spaces in 2026 and beyond

4. We will work collaboratively with the MOE and consultants to progress the school rebuild

- Continue to work with the MOE re Brook & new build project post Budget 2025

Intended outcome for the school community

- We need a final plan we can share with our community regarding the seismic strengthening of Brook block and the redevelopment of our other facilities, so that we ultimately regain use of the field and have a school hall again

Actions

- We have been in a state of suspended animation waiting on a decision from Cabinet

Historical position

- We have lived in some chaos since 2020 as we progressively found out more and more of the school was seismically at risk
- We have lived through the demolition of the Tower block, the Hall and the Music department and the abandonment of the top two floors of Brook block
- In 2024 seismic strengthening began on Pipitea block

What has been achieved so far?

- On 12 February the MOE told us that Cabinet had approved \$100 million for our project and that CID (Crown Infrastructure Delivery) would be responsible for the project, not the MOE
- Significant work was undertaken to complete the seismic strengthening of Pipitea block and we moved back into the ground floor and Level 1 Term Two
- CID worked closely with the school preparing the scope for the remediation of Brook block and the rest of the redevelopment project
- The school was involved with the procurement of consultants
- Contractors - McKenzie Higham, Holmes & LT McGuinness - came on board and work started in September 2025 to remediate Brook block. This work is expected to be completed by the start of term Two 2026
- The school was presented with 5 Bulk & location options for the redevelopment work. We worked with staff and Board to analyse these and came up with a 6th option which incorporated the best bits of three of the other designs, but we didn't think would have any significant impact on the bottom line. This 6th option was ultimately approved by the MOE and CID have then been instructed to deliver it
- There is a very good working relationship with everyone involved in this project. The consultants understand that tolerance levels are low with our staff with regard to noise and are testing options as they start work

Next steps

- We shared the Bulk & location design with our community at Prizegiving in late October

- We are waiting for a decision about who the consultants will be for the next stage of the project and will then see a time frame for this work that we can plan for
- We have been told several times that the building work for the next stage won't be complicated and we should be in the buildings in 2028