

# WESTPORT SOUTH SCHOOL



## ANNUAL FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2025**

**School Directory**

**Ministry Number:** 3236

**Principal:** Craig Adams

**School Address:** 165 Derby Street, Westport 7825

**School Phone:** 03 789 7132

**School Email:** [office@westportsouth.school.nz](mailto:office@westportsouth.school.nz)

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# WESTPORT SOUTH SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Westport South School

## Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Diana Rossiter

Full Name of Presiding Member

Signed by:  
  
2D931119FA743BCA

Signature of Presiding Member

22/05/2026

Date:

Craig Adams

Full Name of Principal

Signed by:  
  
16EF791F5EA6DCBA

Signature of Principal

22/05/2026

Date:

# Westport South School Members of the Board

For the year ended 31 December 2025

| <b>Name</b>     | <b>Position</b>       | <b>How Position Gained</b> | <b>Term Expired/<br/>Expires</b> |
|-----------------|-----------------------|----------------------------|----------------------------------|
| Nathan Thompson | Co Presiding Member   | Elected                    | Sep 2028                         |
| Diana Rossiter  | Co Presiding Member   | Elected                    | Sep 2028                         |
| Craig Adams     | Principal             | ex Officio                 |                                  |
| Lucas Hateley   | Parent Representative | Elected                    | Sep 2028                         |
| Desiree Casey   | Parent Representative | Elected                    | Sep 2028                         |
| Lisa Halsall    | Staff Representative  | Elected                    | Sep 2028                         |
| Kate Doran      | Parent Representative | Elected                    | Sep 2028                         |
| Ainslie Duncan  | Parent Representative | Elected                    | Sep 2025                         |

# Westport South School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

|   | Notes | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |       |                      |                                     |                      |
| Government Grants   | 2     | 2,823,129            | 2,579,733                           | 2,831,801            |
| Locally Raised Funds  | 3     | 52,490               | 29,325                              | 35,224               |
| Interest  |       | 27,347               | 20,000                              | 43,440               |
| <b>Total Revenue</b>  |       | <b>2,902,966</b>     | <b>2,629,058</b>                    | <b>2,910,465</b>     |
| <b>Expense</b>  |       |                      |                                     |                      |
| Locally Raised Funds  | 3     | 7,694                | 7,725                               | 5,114                |
| Learning Resources  | 4     | 1,974,782            | 1,834,467                           | 1,891,750            |
| Administration  | 5     | 238,546              | 309,635                             | 414,234              |
| Interest  |       | 1,930                | -                                   | 1,423                |
| Property  | 6     | 649,283              | 502,685                             | 618,777              |
| Loss on Disposal of Property, Plant and Equipment           |       | 187                  | -                                   | 4                    |
| <b>Total Expense</b>  |       | <b>2,872,422</b>     | <b>2,654,512</b>                    | <b>2,931,302</b>     |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | <b>30,544</b>        | <b>(25,454)</b>                     | <b>(20,837)</b>      |
| Other Comprehensive Revenue and Expense                     |       | -                    | -                                   | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <b>30,544</b>        | <b>(25,454)</b>                     | <b>(20,837)</b>      |

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

# Westport South School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

|  | Notes | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>                           |       | 812,699              | 812,699                             | 833,536              |
| Total comprehensive revenue and expense for the year |       | 30,544               | (25,454)                            | (20,837)             |
| <b>Equity at 31 December</b>                         |       | 843,243              | 787,245                             | 812,699              |
| Accumulated comprehensive revenue and expense        |       | 843,243              | 787,245                             | 812,699              |
| <b>Equity at 31 December</b>                         |       | 843,243              | 787,245                             | 812,699              |

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Westport South School

## Statement of Financial Position

As at 31 December 2025

|   | Notes | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Current Assets</b>                                       |       |                      |                                     |                      |
| Cash and Cash Equivalents                                   | 7     | 83,716               | 124,191                             | 43,598               |
| Accounts Receivable   | 8     | 167,168              | 159,272                             | 159,272              |
| GST Receivable  |       | 6,588                | 21,031                              | 21,031               |
| Prepayments   |       | 26,007               | 140,776                             | 140,776              |
| Investments   | 9     | 510,000              | 330,000                             | 630,000              |
| Funds Receivable for Capital Works Projects                 | 15    | 221                  | -                                   | -                    |
|   |       | <u>793,700</u>       | <u>775,270</u>                      | <u>994,677</u>       |
| <b>Current Liabilities</b>                                  |       |                      |                                     |                      |
| Accounts Payable  | 11    | 197,412              | 148,834                             | 148,834              |
| Revenue Received in Advance                                 | 12    | 3,930                | 23,762                              | 23,762               |
| Provision for Cyclical Maintenance                          | 13    | -                    | 8,854                               | 8,264                |
| Finance Lease Liability                                     | 14    | 8,525                | 6,938                               | 6,938                |
| Funds held for Capital Works Projects                       | 15    | -                    | 18,712                              | 18,712               |
| Funds Held on Behalf of the Kahui Ako Community Of Learning | 16    | 6,766                | 7,983                               | 7,983                |
| Funds Held on Behalf of the RTLit Cluster                   | 17    | 8,066                | 6,890                               | 6,890                |
|   |       | <u>224,699</u>       | <u>221,973</u>                      | <u>221,383</u>       |
| <b>Working Capital Surplus</b>                              |       | 569,001              | 553,297                             | 773,294              |
| <b>Non-current Assets</b>                                   |       |                      |                                     |                      |
| Property, Plant and Equipment                               | 10    | 467,470              | 420,094                             | 190,766              |
|   |       | <u>467,470</u>       | <u>420,094</u>                      | <u>190,766</u>       |
| <b>Non-current Liabilities</b>                              |       |                      |                                     |                      |
| Provision for Cyclical Maintenance                          | 13    | 177,102              | 158,760                             | 136,976              |
| Finance Lease Liability                                     | 14    | 16,126               | 27,386                              | 14,385               |
|   |       | <u>193,228</u>       | <u>186,146</u>                      | <u>151,361</u>       |
| <b>Net Assets</b>   |       | <u>843,243</u>       | <u>787,245</u>                      | <u>812,699</u>       |
| <b>Equity</b>   |       | <u>843,243</u>       | <u>787,245</u>                      | <u>812,699</u>       |

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

# Westport South School

## Statement of Cash Flows

For the year ended 31 December 2025

|   |          | 2025          | 2025           | 2024             |
|---|----------|---------------|----------------|------------------|
|   | Note     | Actual        | Budget         | Actual           |
|   |          | \$            | (Unaudited)    | \$               |
|   |          |               | \$             |                  |
| <b>Cash flows from Operating Activities</b>                 |          |               |                |                  |
| Government Grants   |          | 732,602       | 689,897        | 732,577          |
| Locally Raised Funds  |          | 66,108        | 29,325         | 13,405           |
| Goods and Services Tax (net)                                |          | 14,443        | -              | (24,447)         |
| Payments to Employees                                       |          | (482,536)     | (444,857)      | (558,782)        |
| Payments to Suppliers                                       |          | (89,830)      | (251,392)      | (334,994)        |
| Interest Paid   |          | (1,930)       | -              | (1,423)          |
| Interest Received   |          | 26,537        | 20,000         | 42,258           |
| Net cash from/(to) Operating Activities                     |          | 265,394       | 42,973         | (131,406)        |
| <b>Cash flows from Investing Activities</b>                 |          |               |                |                  |
| Purchase of Property Plant & Equipment                      |          | (321,863)     | (262,380)      | (24,322)         |
| Purchase of Investments                                     |          | -             | -              | (400,000)        |
| Proceeds from Sale of Investments                           |          | 120,000       | 300,000        | -                |
| Net cash (to)/from Investing Activities                     |          | (201,863)     | 37,620         | (424,322)        |
| <b>Cash flows from Financing Activities</b>                 |          |               |                |                  |
| Finance Lease Payments                                      |          | (4,439)       | -              | (7,767)          |
| Funds Administered on Behalf of Other Parties               |          | (18,974)      | -              | (89,406)         |
| Net cash (to) Financing Activities                          |          | (23,413)      | -              | (97,173)         |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |          | <b>40,118</b> | <b>80,593</b>  | <b>(652,901)</b> |
| Cash and cash equivalents at the beginning of the year      | 7        | 43,598        | 43,598         | 696,499          |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>7</b> | <b>83,716</b> | <b>124,191</b> | <b>43,598</b>    |

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

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

# Westport South School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

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

##### 1.2. Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical Maintenance**

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

#### **Critical Judgements in applying accounting policies**

Management has exercised the following critical judgements in applying accounting policies:

##### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 22b.

##### *Recognition of grants*

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

### **1.3. Revenue Recognition**

#### **Government Grants**

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

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

## **Interest Revenue**

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

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. Accounts Receivable**

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

### **1.8. 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.

### **1.9. Property, Plant and Equipment**

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

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

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

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

## **Finance Leases**

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

## **Depreciation**

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

The estimated useful lives of the assets are:

|  |                         |
|--|-------------------------|
| Building Improvements                    | 10-75 years             |
| Furniture and Equipment                  | 3-15 years              |
| Information and Communication Technology | 2-5 years               |
| Leased Assets held under a Finance Lease | 4 years                 |
| Library Resources                        | 12.5% Diminishing value |



### **1.10. Impairment of property, plant and equipment**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell the School engages an independent valuer to assess market value based on the best available information.

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

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

### **1.11. Accounts Payable**

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

### **1.12. 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, annual leave earned by non teaching staff, but not yet taken at balance date.

#### *Long-term employee entitlements*

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

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

### **1.13. Revenue Received in Advance**

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

### **1.14. Funds Held in Trust**

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

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

### **1.15. Funds held for Capital Works**

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

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

### **1.16. Shared Funds**

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

### **1.17. Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

### **1.18. Financial Instruments**

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

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

### **1.19. 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.

### **1.20. Budget Figures**

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

### **1.21. Services received in-kind**

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

## 2. Government Grants

|   | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education         | 731,862              | 655,897                             | 695,975              |
| Teachers' Salaries Grants                         | 1,513,496            | 1,387,891                           | 1,376,120            |
| Use of Land and Buildings Grants                  | 445,801              | 338,845                             | 442,535              |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 98,816               | 163,100                             | 279,093              |
| Other Government Grants                           | 33,154               | 34,000                              | 38,078               |
|   | <u>2,823,129</u>     | <u>2,579,733</u>                    | <u>2,831,801</u>     |

## 3. Locally Raised Funds

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

|  | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>                                   |                      |                                     |                      |
| Donations and Bequests                           | 35,241               | 20,100                              | 15,694               |
| Fees for Extra Curricular Activities             | 9,056                | 6,825                               | 10,133               |
| Trading  | 1,423                | 1,400                               | 1,407                |
| Other Revenue                                    | 6,770                | 1,000                               | 7,990                |
|  | <u>52,490</u>        | <u>29,325</u>                       | <u>35,224</u>        |
| <b>Expense</b>                                   |                      |                                     |                      |
| Extra Curricular Activities Costs                | 6,773                | 5,825                               | 2,104                |
| Trading  | 891                  | 1,400                               | 1,233                |
| Other Locally Raised Funds Expenditure           | 30                   | 500                                 | 1,777                |
|  | <u>7,694</u>         | <u>7,725</u>                        | <u>5,114</u>         |
| <i>Surplus for the year Locally Raised Funds</i> | <u>44,796</u>        | <u>21,600</u>                       | <u>30,110</u>        |

## 4. Learning Resources

|  | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular                               | 66,321               | 100,966                             | 69,215               |
| Information and Communication Technology | 2,791                | 6,000                               | 5,116                |
| Employee Benefits - Salaries             | 1,829,938            | 1,658,748                           | 1,743,511            |
| Staff Development                        | 16,563               | 17,700                              | 24,805               |
| Depreciation                             | 57,459               | 46,053                              | 48,147               |
| Other Learning Resources                 | 1,710                | 5,000                               | 956                  |
|  | <u>1,974,782</u>     | <u>1,834,467</u>                    | <u>1,891,750</u>     |

## 5. Administration

|   | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Audit Fees  | 11,504               | 10,725                              | 11,075               |
| Board Fees and Expenses                           | 10,445               | 8,100                               | 6,934                |
| Other Administration Expenses                     | 23,510               | 30,210                              | 21,466               |
| Employee Benefits - Salaries                      | 75,538               | 80,000                              | 79,677               |
| Insurance   | 11,432               | 11,500                              | 9,690                |
| Service Providers, Contractors and Consultancy    | 7,301                | 6,000                               | 6,299                |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 98,816               | 163,100                             | 279,093              |
|   | <u>238,546</u>       | <u>309,635</u>                      | <u>414,234</u>       |

## 6. Property

|                              | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Cyclical Maintenance         | 37,675               | 22,374                              | 51,068               |
| Heat, Light and Water Rates  | 14,975               | 18,000                              | 16,369               |
| Repairs and Maintenance      | 2,457                | 2,800                               | 2,226                |
| Use of Land and Buildings    | 16,324               | 10,896                              | 11,240               |
| Employee Benefits - Salaries | 445,801              | 338,845                             | 442,535              |
| Other Property Expenses      | 110,420              | 94,000                              | 81,820               |
|                              | 21,631               | 15,770                              | 13,519               |
|                              | <u>649,283</u>       | <u>502,685</u>                      | <u>618,777</u>       |

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

## 7. Cash and Cash Equivalents

|   | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts   | 83,716               | 124,191                             | 43,598               |
| Cash and cash equivalents for Statement of Cash Flows | <u>83,716</u>        | <u>124,191</u>                      | <u>43,598</u>        |

Of the \$83,716 Cash and Cash Equivalents, \$18,762 is subject to restrictions for the following reasons:

- \$3,930 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 12.
- \$6,766 is held by the School on behalf of the Kahui Ako cluster. See note 16 for details of the revenue and expenditure of the cluster.
- \$8,066 is held by the School on behalf of the RTLit cluster. See note 17 for details of the revenue and expenditure of the cluster.

## 8. Accounts Receivable

|  | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables                                | 630                  | 21,851                              | 21,851               |
| Receivables from the Ministry of Education | 16,312               | 6,816                               | 6,816                |
| Interest Receivable                        | 2,577                | 1,767                               | 1,767                |
| Teacher Salaries Grant Receivable          | 147,649              | 128,838                             | 128,838              |
|  | <u>167,168</u>       | <u>159,272</u>                      | <u>159,272</u>       |
| Receivables from Exchange Transactions     | 3,207                | 23,618                              | 23,618               |
| Receivables from Non-Exchange Transactions | 163,961              | 135,654                             | 135,654              |
|  | <u>167,168</u>       | <u>159,272</u>                      | <u>159,272</u>       |

## 9. Investments

The School's investment activities are classified as follows:

|                          | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset            |                      |                                     |                      |
| Short-term Bank Deposits | 510,000              | 330,000                             | 630,000              |
| Total Investments        | <u>510,000</u>       | <u>330,000</u>                      | <u>630,000</u>       |

## 10. Property, Plant and Equipment

|  | Opening Balance<br>(NBV) | Additions      | Disposals    | Impairment | Depreciation    | Total (NBV)           |
|--|--------------------------|----------------|--------------|------------|-----------------|-----------------------|
| 2025                                     | \$                       | \$             | \$           | \$         | \$              | \$                    |
| Building Improvements                    | 82,549                   | 315,865        | -            | -          | (21,578)        | <b>376,836</b>        |
| Furniture and Equipment                  | 37,359                   | 512            | -            | -          | (7,630)         | <b>30,241</b>         |
| Information and Communication Technology | 36,798                   | 3,808          | -            | -          | (17,189)        | <b>23,417</b>         |
| Leased Assets                            | 21,191                   | 12,247         | -            | -          | (9,237)         | <b>24,201</b>         |
| Library Resources                        | 12,869                   | 1,918          | (187)        | -          | (1,825)         | <b>12,775</b>         |
|  | <u>190,766</u>           | <u>334,350</u> | <u>(187)</u> | <u>-</u>   | <u>(57,459)</u> | <u><b>467,470</b></u> |

The net carrying value of furniture and equipment held under a finance lease is \$24,201 (2024: \$21,191)

### Restrictions

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

|  | 2025              | 2025                        | 2025                  | 2024                 | 2024                        | 2024                  |
|--|-------------------|-----------------------------|-----------------------|----------------------|-----------------------------|-----------------------|
|  | Cost or Valuation | Accumulated<br>Depreciation | Net Book<br>Value     | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value     |
|  | \$                | \$                          | \$                    | \$                   | \$                          | \$                    |
| Building Improvements                    | 482,872           | (106,036)                   | <b>376,836</b>        | 167,007              | (84,458)                    | <b>82,549</b>         |
| Furniture and Equipment                  | 238,751           | (208,510)                   | <b>30,241</b>         | 238,239              | (200,880)                   | <b>37,359</b>         |
| Information and Communication Technology | 200,016           | (176,599)                   | <b>23,417</b>         | 196,208              | (159,410)                   | <b>36,798</b>         |
| Leased Assets                            | 37,068            | (12,867)                    | <b>24,201</b>         | 30,537               | (9,346)                     | <b>21,191</b>         |
| Library Resources                        | 53,103            | (40,328)                    | <b>12,775</b>         | 51,941               | (39,072)                    | <b>12,869</b>         |
|  | <u>1,011,810</u>  | <u>(544,340)</u>            | <u><b>467,470</b></u> | <u>683,932</u>       | <u>(493,166)</u>            | <u><b>190,766</b></u> |

## 11. Accounts Payable

|                                       | 2025           | 2025                  | 2024           |
|---------------------------------------|----------------|-----------------------|----------------|
|                                       | Actual         | Budget<br>(Unaudited) | Actual         |
|                                       | \$             | \$                    | \$             |
| Creditors                             | 11,317         | 1,118                 | 1,118          |
| Accruals                              | 9,304          | 8,875                 | 8,875          |
| Employee Entitlements - Salaries      | 151,306        | 132,797               | 132,797        |
| Employee Entitlements - Leave Accrual | 25,485         | 6,044                 | 6,044          |
|                                       | <u>197,412</u> | <u>148,834</u>        | <u>148,834</u> |
| Payables for Exchange Transactions    | 197,412        | 148,834               | 148,834        |
|                                       | <u>197,412</u> | <u>148,834</u>        | <u>148,834</u> |

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

|   | 2025         | 2025                  | 2024          |
|---|--------------|-----------------------|---------------|
|   | Actual       | Budget<br>(Unaudited) | Actual        |
|   | \$           | \$                    | \$            |
| Grants in Advance - Ministry of Education | -            | 13,849                | 13,849        |
| Other Revenue in Advance                  | 3,930        | 9,913                 | 9,913         |
|   | <u>3,930</u> | <u>23,762</u>         | <u>23,762</u> |

### 13. Provision for Cyclical Maintenance

|   | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year        | 145,240              | 145,240                             | 99,692               |
| Increase to the Provision During the Year | 37,675               | 22,374                              | 51,068               |
| Use of the Provision During the Year      | (5,813)              | -                                   | (5,520)              |
| Provision at the End of the Year          | <u>177,102</u>       | <u>167,614</u>                      | <u>145,240</u>       |
| Cyclical Maintenance - Current            | -                    | 8,854                               | 8,264                |
| Cyclical Maintenance - Non current        | 177,102              | 158,760                             | 136,976              |
|   | <u>177,102</u>       | <u>167,614</u>                      | <u>145,240</u>       |

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

### 14. Finance Lease Liability

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

|                                       | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| No Later than One Year                | 10,051               | 8,146                               | 8,146                |
| Later than One Year                   | 17,552               | 28,732                              | 15,731               |
| Future Finance Charges                | (2,952)              | (2,554)                             | (2,554)              |
|                                       | <u>24,651</u>        | <u>34,324</u>                       | <u>21,323</u>        |
| Represented by:                       |                      |                                     |                      |
| Finance lease liability - Current     | 8,525                | 6,938                               | 6,938                |
| Finance lease liability - Non current | 16,126               | 27,386                              | 14,385               |
|                                       | <u>24,651</u>        | <u>34,324</u>                       | <u>21,323</u>        |

### 15. Funds Held for Capital Works Projects

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

| 2025   | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$   | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|--|---------------------------|----------------------------|------------------|------------------------------|---------------------------|
| A; C: Cladding Repairs; Sub Floor Ventilation; & Heating #250532 | 18,712                    | -                          | (18,712)         | -                            | -                         |
| Outdoor Learning Canopy/ Shelter #256899                         | -                         | 111,536                    | (111,757)        | -                            | (221)                     |
| Totals   | <u>18,712</u>             | <u>111,536</u>             | <u>(130,469)</u> | <u>-</u>                     | <u>(221)</u>              |

#### Represented by:

Funds Receivable from the Ministry of Education

(221)

| 2024   | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$   | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|--|---------------------------|----------------------------|------------------|------------------------------|---------------------------|
| Weatherboard; Flooring and Heating #245029                       | 76,647                    | -                          | (76,647)         | -                            | -                         |
| Roofing: Guttering and Non Trafficable #245028                   | 35,095                    | -                          | (35,095)         | -                            | -                         |
| A; C: Cladding Repairs; Sub Floor Ventilation; & Heating #250532 | -                         | 26,763                     | (8,051)          | -                            | 18,712                    |
| A,B,D,E,G,I Electrical upgrade Income #215377                    | -                         | 43,751                     | (43,751)         | -                            | -                         |
| A;B Built in Joinery and Whiteboards #245030                     | -                         | 66,995                     | (66,995)         | -                            | -                         |
| Asbestos Contamination Remediation #245032                       | -                         | 105,614                    | (105,614)        | -                            | -                         |
| Totals   | <u>111,742</u>            | <u>243,123</u>             | <u>(336,153)</u> | <u>-</u>                     | <u>18,712</u>             |

#### Represented by:

Funds Held on Behalf of the Ministry of Education

18,712



## 16. Funds Held on Behalf of the Kahui Ako Community Of Learning Cluster

Westport South School was the lead school and holds funds on behalf of the Kahui Ako Community of Learning Cluster, a group of schools funded by the Ministry of Education to share professional support. In 2025 the Ministry of Education advised that the Kahui Ako COL program would be discontinued from January 2026. The remaining funds will be applied to COL expenses in 2026.

|                                      | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning of the Year  | 7,983                | 7,983                               | 5,983                |
| Funds Received from Cluster Members  | -                    | -                                   | 2,000                |
| Funds Spent on Behalf of the Cluster | (1,217)              | -                                   | -                    |
| Funds Held at Year End               | <u>6,766</u>         | <u>7,983</u>                        | <u>7,983</u>         |

## 17. Funds Held on Behalf of the RTLit Cluster

Westport South School was the lead school and holds funds on behalf of the RTLit cluster, a group of schools funded by the Ministry of Education to share professional support. In 2025 the Ministry of Education advised that the RTLit program would be discontinued from January 2026. The remaining funds will be applied to COL expenses in 2026.

|   | 2025<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning of the Year       | 6,890                | 6,890                               | 5,266                |
| Funds Received from Ministry of Education | 17,641               | -                                   | 17,210               |
| Funds Spent on Behalf of the Cluster      | (16,465)             | -                                   | (15,586)             |
| Funds Held at Year End                    | <u>8,066</u>         | <u>6,890</u>                        | <u>6,890</u>         |

## 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## 19. Remuneration

### Key management personnel compensation

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

|   | 2025<br>Actual<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 2,590                | 2,870                |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 383,393              | 447,582              |
| Full-time equivalent members                | 3.00                 | 4.00                 |
| Total key management personnel remuneration | <u>385,983</u>       | <u>450,452</u>       |

There are 6 members of the Board excluding the Principal and Staff Rep. The Board has held 8 full meetings of the Board in the year. The Board also has Finance and Property committees that meet as required. 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:

|  | <b>2025</b>   | <b>2024</b>   |
|--|---------------|---------------|
|  | <b>Actual</b> | <b>Actual</b> |
|  | <b>\$000</b>  | <b>\$000</b>  |
| Salaries and Other Short-term Employee Benefits: |               |               |
| Salary and Other Payments                        | 150-160       | 140-150       |
| Benefits and Other Emoluments                    | 0-5           | 0-5           |
| Termination Benefits                             | 0-0           | 0-0           |

*Other Employees*

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

| <b>Remuneration</b> | <b>2025</b>       | <b>2024</b>       |
|---------------------|-------------------|-------------------|
| <b>\$000</b>        | <b>FTE Number</b> | <b>FTE Number</b> |
| 100 -110            | 4.00              | 4.00              |
| 110 -120            | 2.00              | 1.00              |
|                     | <u>6.00</u>       | <u>5.00</u>       |

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

## 20. Compensation and Other Benefits Upon Leaving

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

|                  | <b>2025</b>   | <b>2024</b>   |
|------------------|---------------|---------------|
|                  | <b>Actual</b> | <b>Actual</b> |
| Total            | \$ -          | \$ -          |
| Number of People | -             | -             |

## 21. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

## 22. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$12,179 (2024:\$193,444) as a result of entering the following contracts:

| <b>Contract Name</b>                     | <b>Remaining Capital</b> |
|--|--------------------------|
|  | <b>Commitment</b>        |
|  | <b>\$</b>                |
| Outdoor Learning Canopy/ Shelter #256899 | 12,179                   |
| <b>Total</b>                             | <b>12,179</b>            |

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

### (b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

### 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<br>Actual<br>\$ | 2025<br>Budget<br>(Unaudited)<br>\$ | 2024<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 83,716               | 124,191                             | 43,598               |
| Receivables                                       | 167,168              | 159,272                             | 159,272              |
| Investments - Term Deposits                       | 510,000              | 330,000                             | 630,000              |
| Total financial assets measured at amortised cost | <u>760,884</u>       | <u>613,463</u>                      | <u>832,870</u>       |

#### Financial liabilities measured at amortised cost

|  |                |                |                |
|--|----------------|----------------|----------------|
| Payables   | 197,412        | 148,834        | 148,834        |
| Finance Leases   | 24,651         | 34,324         | 21,323         |
| Total financial liabilities measured at amortised cost | <u>222,063</u> | <u>183,158</u> | <u>170,157</u> |

### 24. Events After Balance Date

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WESTPORT SOUTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Westport South School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

#### Opinion

In our opinion the financial statements:

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

Our audit was completed on 22 May 2026. This is the date at which our opinion is expressed.

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

## Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

**Other information included in the Board's annual report**

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

The other information obtained at the date of our audit report includes copies of the List of all School Board Members, Statement of Variance: progress against targets, Evaluation and Analysis 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.



Amy Goodman  
BDO Christchurch Audit Limited  
On behalf of the Auditor-General  
Christchurch, New Zealand

# **Westport South School Annual Report 2025**

## List of all school board members (optional)

| Board member names   | Date that the board member's term finishes |
|--|--|
| <b>Nathan Thompson – Co Presiding member (Parent Representative)</b> | September 2028                             |
| <b>Diana Rossiter – Co Presiding member (Parent Representative)</b>  | September 2028                             |
| <b>Kate Doran (Parent Representative)</b>                            | September 2028                             |
| <b>Lucas Hateley (Parent Representative)</b>                         | September 2028                             |
| <b>Desiree Samuels (Parent Representative)</b>                       | September 2028                             |
| <b>Craig Adams – Principal</b>                                       |  |
| <b>Lisa Halsall (Staff Representative)</b>                           | September 2028                             |

## Statement of variance: progress against targets (required)

| <b>Strategic Goal 1: Our Learning - Enhance Academic Achievement and Learning Engagement</b><br><i>Westport South School is committed to empowering every student to strive for their own academic success, engage with their learning, and develop the skills needed for lifelong growth.</i><br><b>Annual Target/Goal: Focus on improving literacy and mathematics outcomes by implementing evidence based teaching strategies and providing targeted support for students requiring additional assistance.</b> |  |   |  |  |
|---|--|---|--|--|
| <b>Actions</b><br><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>   | <b>What did we achieve?</b><br><i>What were the outcomes of our actions?<br/>           What impact did our actions have?</i>  | <b>Evidence</b><br><i>This is the sources of information the board used to determine those outcomes.</i>  | <b>Reasons for any differences (variances) between the target and the outcomes</b><br><i>Think about both where you have exceeded your targets or not yet met them.</i>  | <b>Planning for next year – where to next?</b><br><i>What do you need to do to address targets that were not achieved.<br/>           Consider if these need to be included in your next annual implementation plan.</i>   |
| <b>Action 1:</b><br><b>Enhanced teaching and learning programmes in structured literacy and mathematics.</b>  | <ul style="list-style-type: none"> <li>Basic facts showed clear improvement across the school.</li> <li>Structured literacy approaches continue to strengthen and become more embedded in classroom practice.</li> <li>Five teachers completed structured literacy PLD, building internal capability.</li> <li>Structured mathematics continues to be highly effective across the school.</li> <li>Consistent use of the Pr1me Mathematics resource is supporting strong teaching and learning.</li> <li>Two teacher only days were completed to support understanding of the new mathematics curriculum, facilitated by the Ministry of Education.</li> </ul> | <ul style="list-style-type: none"> <li>Structured literacy data shared with the Ministry of Education shows clear improvement in student achievement.</li> <li>Mathematics data shows significant improvement in basic facts from Term 1 to Term 4, as below:<br/>           Addition and subtraction (students at or above expected level):           <ul style="list-style-type: none"> <li>Year 8: +12.9%</li> <li>Year 7: +14.1%</li> <li>Year 6: +14.2%</li> <li>Year 5: +33.3%</li> <li>Year 4: +15%</li> </ul>           Multiplication and division (students at or above expected level):           <ul style="list-style-type: none"> <li>Year 8: +15.9%</li> <li>Year 7: +25.7%</li> <li>Year 6: +40%</li> <li>Year 5: +25.9%</li> <li>Year 4: +23%</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>While improvement is pleasing, a significant number of students are still not achieving at the expected level.</li> <li>The new mathematics curriculum has raised expectations, requiring adjustment in teaching and learning programmes.</li> <li>Variability in teacher capability and experience with structured approaches continues to impact consistency.</li> <li>Structured literacy implementation is still developing across the school.</li> </ul> | <ul style="list-style-type: none"> <li>Embed structured literacy approaches consistently across all classrooms.</li> <li>Ensure all teachers complete structured literacy PLD, including the four who have not yet participated.</li> <li>Utilise RTLit expertise to support implementation and strengthen teacher practice.</li> <li>Continue schoolwide use of Pr1me Mathematics.</li> <li>Complete PLD days 3 and 4 for mathematics, facilitated by the Ministry of Education.</li> <li>Develop a clear, documented schoolwide mathematics curriculum.</li> </ul> |
| <b>Action 2:</b><br><b>Targeted students achieving accelerated progress in literacy.</b>  | <ul style="list-style-type: none"> <li>All teachers identified and targeted a group of students requiring acceleration in literacy.</li> </ul>   | Data shows strong overall improvement for targeted students.<br>From the original 33 students identified as below or well below expectation:  | <ul style="list-style-type: none"> <li>Careful and accurate selection of target students is critical to the success of this approach.</li> </ul>   | <ul style="list-style-type: none"> <li>Continue literacy target groups as a key schoolwide action.</li> <li>Strengthen the process for identifying and selecting target students.</li> </ul>   |

|   |   |   |   |  |
|---|---|---|---|--|
|   | <ul style="list-style-type: none"> <li>This initiative has become a key priority across the school.</li> <li>Target students were a consistent focus within classroom programmes.</li> <li>Ongoing monitoring and discussion of target students occurred through PGC meetings.</li> </ul>   | <ul style="list-style-type: none"> <li>1 student progressed to above expectation</li> <li>18 students progressed to at expectation</li> <li>11 students remained below expectation, with 10 of these improving from well below</li> <li>3 students remained well below expectation</li> </ul> <p>30 out of 33 students made accelerated progress.</p> | <ul style="list-style-type: none"> <li>Some students require more intensive and specialised literacy intervention beyond classroom programmes.</li> <li>Variation in rate of progress reflects differing levels of need and complexity.</li> </ul>  | <ul style="list-style-type: none"> <li>Develop clear systems for referring students to external or specialist interventions where required.</li> <li>Continue to strengthen teacher capability in accelerating student progress in literacy.</li> </ul>  |
| <b>Action 3:</b><br><b>Structured literacy support for at risk students in the junior school.</b>   | <ul style="list-style-type: none"> <li>This initiative was a significant success in 2025.</li> <li>A dedicated teacher was employed, alongside Ministry of Education funding, to deliver structured literacy support in the junior school.</li> <li>Targeted students received explicit, systematic literacy instruction.</li> <li>Accelerated progress was evident for the majority of students involved.</li> </ul> | <ul style="list-style-type: none"> <li>Structured literacy data was shared with the Ministry of Education as required.</li> <li>Data shows clear improvement in student achievement and progress.</li> <li>Ongoing monitoring indicates positive impact on early literacy development.</li> </ul>   | <ul style="list-style-type: none"> <li>This approach has replaced Reading Recovery, marking a significant shift in practice for the school.</li> <li>Transition to a new model has required adjustment in teaching approaches and systems.</li> <li>Variability in response reflects differing levels of student need.</li> </ul> | <ul style="list-style-type: none"> <li>Continue and further strengthen this initiative.</li> <li>Refine and streamline processes in collaboration with RTLit.</li> <li>Continue to build teacher capability in structured literacy approaches.</li> <li>Ensure early identification and support for at risk learners.</li> </ul> |
| <b>Strategic Goal 2: Our Place - Improve Physical and Learning Environments</b><br><i>Westport South School will create a safe, stimulating, and innovative environment where students and staff can thrive physically, socially, and academically.</i><br><b>Annual Target/Goal: Improve playground facilities and sports equipment, to enhance student physical health and wellbeing.</b> |   |   |   |  |
| <b>Actions</b><br><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>   | <b>What did we achieve?</b><br><i>What were the outcomes of our actions? What impact did our actions have?</i>  | <b>Evidence</b><br><i>This is the sources of information the board used to determine those outcomes.</i>  | <b>Reasons for any differences (variances) between the target and the outcomes</b><br><i>Think about both where you have exceeded your targets or not yet met them.</i>   | <b>Planning for next year – where to next?</b><br><i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>  |
| <b>Action 1:</b><br><b>A new playground that will allow for accessibility and inclusiveness for all students.</b>   | <ul style="list-style-type: none"> <li>Installation of a high-quality, modern playground for all students.</li> <li>Development of a fully accessible and inclusive play space.</li> <li>Removal of concrete nib walls to improve safety and access.</li> <li>Installation of a soft rubber surface to enhance usability and safety.</li> </ul>   | <ul style="list-style-type: none"> <li>Strongly positive feedback from students, staff, and whānau.</li> <li>High levels of student engagement and use across all year levels.</li> <li>Increased accessibility for all students, including those with additional needs.</li> </ul>   | <ul style="list-style-type: none"> <li>Design changes during the project, particularly the removal of the concrete nib wall, significantly improved accessibility and inclusiveness.</li> <li>Strong collaboration with civil contractors led to better than anticipated outcomes.</li> </ul>                                     | <ul style="list-style-type: none"> <li>Complete the outdoor learning space to complement the playground.</li> <li>Develop a senior school obstacle course and play area.</li> <li>Continue to enhance outdoor environments to support inclusive play and learning.</li> </ul>  |
| <b>Action 2:</b><br><b>Completion of an initial design for an outdoor learning space.</b>   | <ul style="list-style-type: none"> <li>Developed an initial design for a new outdoor learning space.</li> <li>Commenced early stages of construction and site preparation.</li> <li>Established a clear vision for an outdoor teaching and learning environment.</li> </ul>   | <ul style="list-style-type: none"> <li>Adjustment of 5 Year Agreement funding to support the development of the outdoor classroom project.</li> <li>Early construction work commenced on site.</li> <li>Planning documentation and design concepts completed.</li> <li>Potential for a Mitre 10 Helping Hands project.</li> </ul>                     | <ul style="list-style-type: none"> <li>Funding streams and initial project priorities were reviewed and adjusted to enable delivery of this project.</li> <li>Refinement of initial ideas resulted in a stronger alignment to school priorities and strategic direction.</li> </ul>   | <ul style="list-style-type: none"> <li>Complete construction of the outdoor learning space.</li> <li>Ensure the space is fully functional and integrated into teaching programmes.</li> <li>Develop staff capability to effectively utilise the outdoor learning environment across curriculum areas.</li> </ul>                 |

**Strategic Goal 3: Our Way - Strengthen the School's HEART Values and Positive Behaviours**  
*Westport South School is dedicated to nurturing a culture of respect, empathy, and resilience, guided by our HEART values of Honesty, Encouragement, Attitude, Respect, and Together We Can.*  
**Annual Target/Goal:** Embed the HEART (Honesty, Encouragement, Attitude, Respect, Together We Can) values into daily school life through planning, explicit teaching and learning programmes, and effective review.

| <b>Actions</b><br><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i> | <b>What did we achieve?</b><br><i>What were the outcomes of our actions?<br/>           What impact did our actions have?</i>   | <b>Evidence</b><br><i>This is the sources of information the board used to determine those outcomes.</i>   | <b>Reasons for any differences (variances) between the target and the outcomes</b><br><i>Think about both where you have exceeded your targets or not yet met them.</i>   | <b>Planning for next year – where to next?</b><br><i>What do you need to do to address targets that were not achieved.<br/>           Consider if these need to be included in your next annual implementation plan.</i>   |
|---|---|--|---|--|
| <b>Action 1:</b><br><b>Relaunch our HEART values at Westport South School.</b>                                  | <ul style="list-style-type: none"> <li>Reinvigorated our schoolwide focus on HEART values: Honesty, Encouragement, Attitude, Respect and Together We Can.</li> <li>Continued to explicitly teach and model HEART from the point students enter the school.</li> <li>Developed a series of new HEART videos for assemblies, classrooms, the office, and sports and cultural contexts.</li> <li>Invested in prizes, HEART merchandise, and costumes to further promote and celebrate the values.</li> <li>Strengthened consistency and visibility of HEART across the school.</li> </ul>                      | <ul style="list-style-type: none"> <li>Positive feedback from students, staff, and whānau.</li> <li>Improved Tiered Fidelity Inventory (TFI) score.</li> <li>Increased visibility and consistency of HEART language and expectations across the school.</li> </ul> | <ul style="list-style-type: none"> <li>Ongoing need to induct new staff to ensure strong understanding and consistent implementation of HEART.</li> <li>A level of student and whānau transience requires continual reteaching and reinforcement of expectations.</li> <li>Variability in consistency as new systems and resources are embedded.</li> </ul> | <ul style="list-style-type: none"> <li>Continue to develop additional HEART videos across a range of contexts.</li> <li>Stay aligned with PB4L updates and developments.</li> <li>Continue to embed and strengthen HEART systems at Tier 1.</li> <li>Strengthen induction processes for new staff and students to ensure consistency of practice.</li> </ul>                       |
| <b>Action 2:</b><br><b>Implement a starred approach to attendance.</b>  | <ul style="list-style-type: none"> <li>Implemented a STARRED approach to attendance across the school.</li> <li>Established a consistent, schoolwide response to attendance.</li> <li>Focused on identifying and removing barriers to student attendance.</li> <li>Achieved improved regular attendance rates (90%+), particularly in Terms 3 and 4.</li> <li>Regular attendance (90%+):               <ul style="list-style-type: none"> <li>T1: 2024 – 69%; 2025 – 63%</li> <li>T2: 2024 – 57%; 2025 – 63%</li> <li>T3: 2024 – 43%; 2025 – 57%</li> <li>T4: 2024 – 35%; 2025 – 60%</li> </ul> </li> </ul> | Attendance data sourced from the Every Day Matters report.<br>Data monitored and validated by the Ministry of Education.<br>Clear upward trend in regular attendance across the year.  | While improvement is evident, the school remains below the Government target of 80% of students attending 90% of the time.<br>Initial drop in Term 1 reflects transition into new systems and expectations.<br>Positive shift across Terms 2–4 indicates increased consistency and effectiveness of the approach.   | Ensure Attendance Management Plans are in place and active prior to the first day of the school year.<br>Strengthen and streamline use of the student management system to track and respond to attendance.<br>Continue to refine systems to further reduce barriers and improve regular attendance.<br>Maintain a strong, consistent schoolwide focus on attendance expectations. |

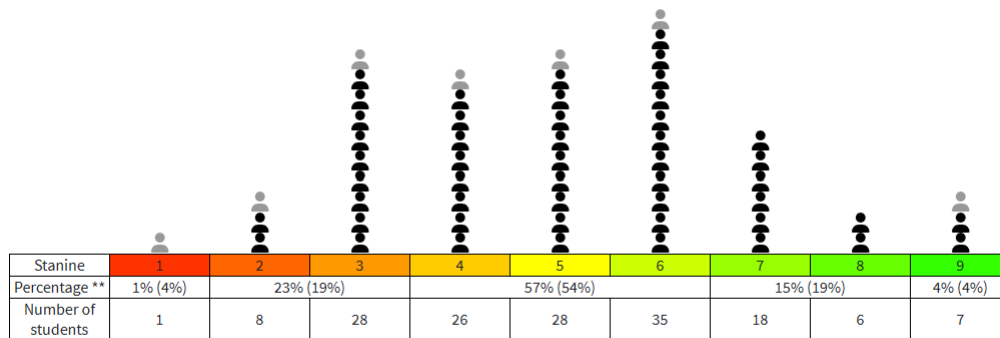
# Evaluation and analysis of the school's students' progress and achievement (required)

Westport South School would like to offer the following information for our community. The information shows an evaluation and analysis of how our students have progressed and achieved throughout the year in academic areas and against the national curricula.

## Mathematics 2025:

The following is data from our school's achievement in the PAT Mathematics assessment.

| Number of Students (Completed) | Mean Stanine |
|--------------------------------|--------------|
| 156 / 157                      | 5.0 (5)*     |

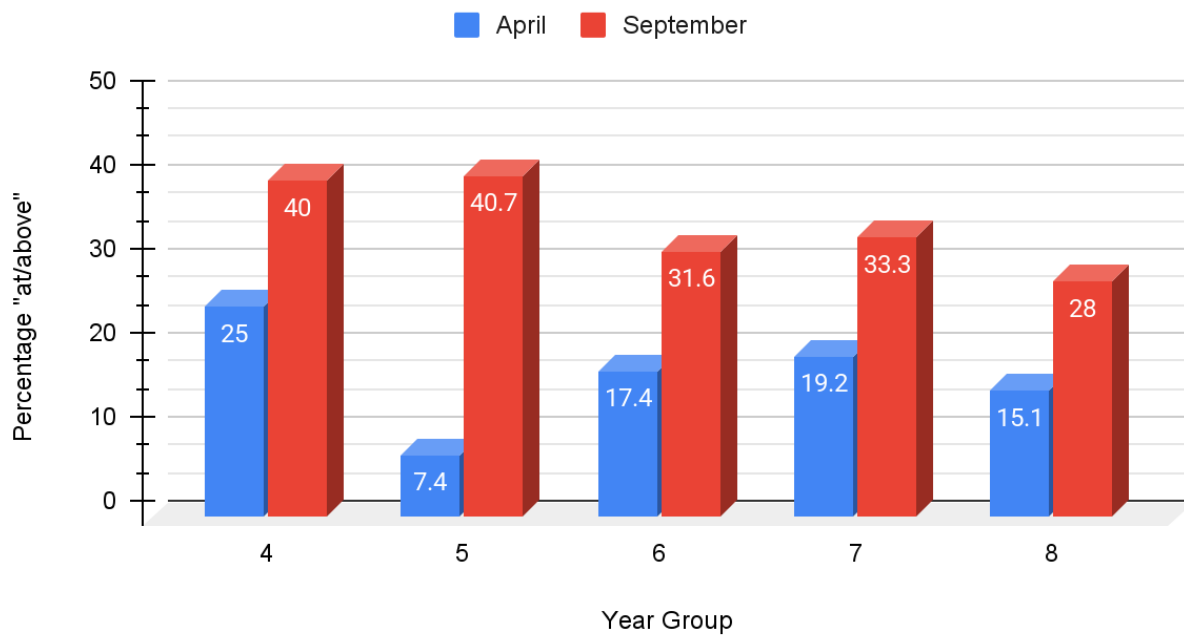


Stanine Distribution (● = 3 student)

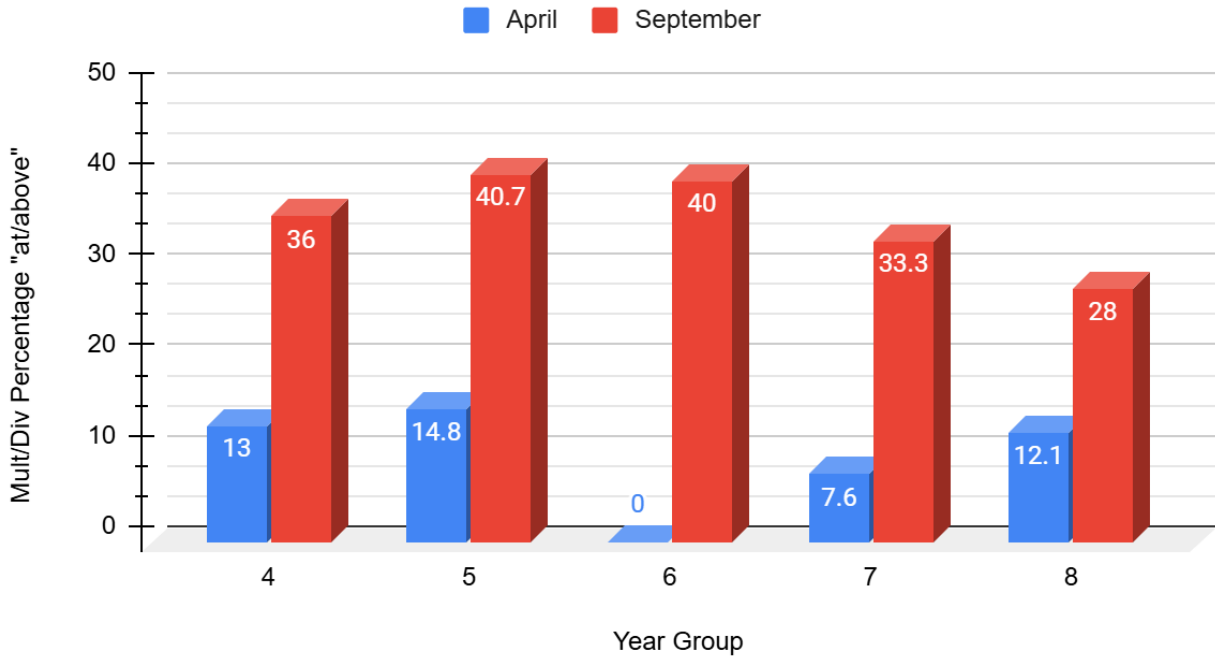
\* Numbers in brackets provide statistics for all students in the national reference group.  
 \*\* Percentages may not add up to 100 percent due to rounding.

The following is data from our school's achievement in the basic facts assessment.

## Add/Sub Results 2025



# Mult/Div Results 2025



- Year 4-8 average improvement in addition and subtraction was 17.9%.
- Year 4-8 average improvement in multiplication and division was 26.1%.

## Reading 2025:

The following is data from our school's achievement in the STAR reading assessment.

STAR (2012) Term 1 - 2025 - 100% Bar Chart

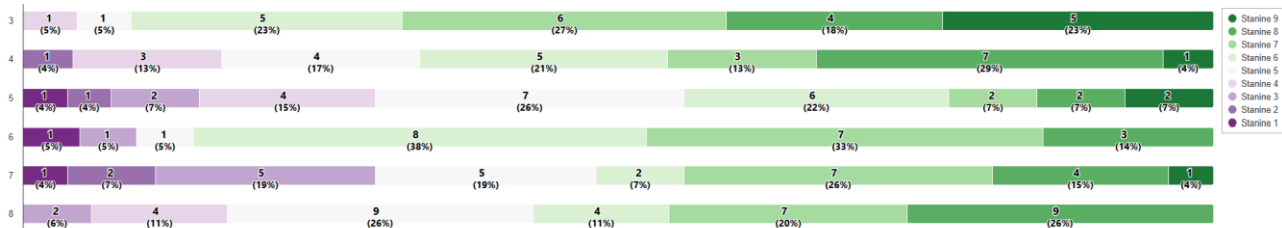


Term 1 – The graph above shows 76% of our students achieving a Stanine 4 and above.

STAR (2012) Term 3 - 2025 - 100% Bar Chart



Term 3 – The graph above shows 89% of our students achieving a Stanine 4 and above.



Stanine 1, 2 or 3 at the different year levels:

Year 3 – 0%

Year 4 – 4%

Year 5 – 15%

Year 6 – 10%

Year 7 – 30%

Year 8 – 6%

### Writing 2025:

The following data is based on our writing assessment. In 2025, we used E-Astle as our assessment tool.

As per our assessment programme, data shared is for our Year 3-8 students.

The below table shows key ideas from the data:

### School wide writing data – Results from Mid and End of Year Assessment:

| Year | Well below expectation |     | Below expectation |     | At Expectation |     | Above Expectation |     | Well Above Expectation |     |
|------|------------------------|-----|-------------------|-----|----------------|-----|-------------------|-----|------------------------|-----|
|      | Mid                    | End | Mid               | End | Mid            | End | Mid               | End | Mid                    | End |
| 3    | 0                      | 0   | 26%               | 40% | 33%            | 44% | 37%               | 16% | 4%                     | 0%  |
| 4    | 9%                     | 0   | 13%               | 39% | 26%            | 26% | 48%               | 28% | 4%                     | 13% |
| 5    | 11%                    | 0   | 41%               | 59% | 22%            | 30% | 15%               | 11% | 11%                    | 0   |
| 6    | 11%                    | 0   | 16%               | 26% | 36%            | 47% | 32%               | 27% | 5%                     | 0   |
| 7    | 27%                    | 0   | 12%               | 33% | 34%            | 37% | 15%               | 15% | 12%                    | 15% |
| 8    | 15%                    | 0   | 28%               | 43% | 24%            | 21% | 9%                | 12% | 24%                    | 24% |

### % of students AT or ABOVE expectation:

| Year | Mid | End |
|------|-----|-----|
| 3    | 74% | 60% |
| 4    | 78% | 67% |
| 5    | 48% | 41% |
| 6    | 73% | 74% |
| 7    | 61% | 67% |
| 8    | 57% | 57% |

### % of students BELOW expectation:

| Year | Mid | End |
|------|-----|-----|
| 3    | 26% | 40% |
| 4    | 22% | 33% |
| 5    | 52% | 59% |
| 6    | 27% | 26% |
| 7    | 39% | 33% |
| 8    | 43% | 43% |

General and overall trends.

- The percentage of students working AT or ABOVE expectation has dropped in Years 3, 4 and 5.
- The percentage of students working AT or ABOVE expectation remained the same in Year 8.
- The percentage of students working AT or ABOVE expectation improved in Years 6 and 7.

### Māori achievement:

The following table shows the performance of our Māori students at Westport South School. This is based on achievement in reading, writing and mathematics against curriculum expectations.

|             | Below | At  | Above | % of students at or above |
|-------------|-------|-----|-------|---------------------------|
| Reading     | 7     | 11  | 8     |                           |
| %           | 27%   | 42% | 31%   | 73%                       |
| Writing     | 13    | 11  | 2     |                           |
| %           | 50%   | 42% | 8%    | 50%                       |
| Mathematics | 8     | 14  | 4     |                           |
| %           | 31%   | 54% | 15%   | 69%                       |

This indicates positive achievement outcomes for our Māori students. However, further investigation is needed to understand why writing achievement is lower than reading and mathematics.

## Statement of compliance with employment policy (required)

| Reporting on the principles of being a Good Employer   |   |
|--|---|
| <b>How have you met your obligations to provide good and safe working conditions?</b>  | <i>Our Staff Representative on the Board of Trustees worked alongside our BOT to create an EEO programme and policy for the year. We offer quality induction procedures and open communication.</i>   |
| <b>What is in your equal employment opportunities programme?<br/>How have you been fulfilling this programme?</b>  | <i>Our EEO programme aligns to our board meetings and is as below:</i> <ul style="list-style-type: none"> <li><i>Meeting 2: Discuss timeline and plans for 2025.</i></li> <li><i>Meeting 3: EEO survey confirmed. Sent to all staff.</i></li> <li><i>Meeting 5: Review of surveys and collation of responses shared.</i></li> <li><i>Meeting 6: Report against next steps.</i></li> </ul> |
| <b>How do you practise impartial selection of suitably qualified persons for appointment?</b>  | <i>We have a thorough procedure for appointments. This is on our SchoolDocs site. This procedure is followed.</i>   |
| <b>How are you recognising,</b> <ul style="list-style-type: none"> <li><b>The aims and aspirations of Māori,</b></li> <li><b>The employment requirements of Māori, and</b></li> <li><b>Greater involvement of Māori in the Education service?</b></li> </ul> | <i>We continue to work alongside the Buller Kāhui Ako, to develop our relationship with mana whenua.</i>  |
| <b>How have you enhanced the abilities of individual employees?</b>  | <i>Professional learning and development played a really important part in life at Westport South School.</i>   |
| <b>How are you recognising the employment requirements of women?</b>   | <i>By being a good employer and enabling for privacy and respect.</i>   |
| <b>How are you recognising the employment requirements of persons with disabilities?</b>   | <i>Our school is completely accessible for any persons with a disability.</i>   |

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 |
|---|-----|----|
| <b>Do you operate an EEO programme/policy?</b>  | YES |    |
| <b>Has this policy or programme been made available to staff?</b>   | YES |    |
| <b>Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?</b>                               | YES |    |
| <b>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</b>                                  | YES |    |
| <b>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</b> | YES |    |
| <b>Does your EEO programme/policy set priorities and objectives?</b>  | YES |    |

## Kiwisport funding (required)

### Westport South School

### Kiwisport Report

*For the year ended 31 December 2025*

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2025 the school received total Kiwisport funding of \$3498.76.

The funding was put towards enabling students to participate in swimming programmes (including bus transport to the local pool), affiliation fees to be registered with the local netball association and enable students to play in a netball competition.