

Westlake Girls High School

2016 Annual Report And Financial Statements

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PRIZE GIVING ADDRESS 2016

E ngā mana,
e ngā reo,
e ngā mā tā waka
Tēnā koutou

ki ngā mana whenua o(h) tēnei rohe,
tēnā koutou

ki ōku kaimahi,
ki ngā toe era (tau ira)
tēnā koutou katoa

Guest Speaker, Naomi Ballantyne, invited guests, Board of Trustees Chairperson, Mark Robinson, Board Members, parents, family friends, staff and students....
welcome to our 2016 Academic and Major Awards Ceremony. We held our Special Awards Ceremony this morning and we look forward to the Sporting Excellence Awards tomorrow evening in this auditorium.

Once again 2016 has been full of significant achievements for Westlake Girls High School, in Auckland, regionally and internationally. Our first strategic goal is students achieving personal best by fully participating in a range of disciplines. We hope that every Westlake Girls High School student has achieved a personal milestone this year, whether a prize winners or not.

Effective teamwork

The responsibility of raising learning outcomes each year requires clear intentions and an unwavering focus. This begins at Board level and is translated into strategies and actions by senior and middle leaders. We are all cognisant of the changing educational landscape and being adaptive to external and contextual demands such as the changing demographics of Auckland city and the impact technology is having on education delivery.

Each year our School Charter outlines academic charter targets that are a bit of a stretch. Students are at the centre of everything we do and their learning is our most important enterprise. Pastoral care is very important and, through our House System, we now know students individually and can better cater for their needs. Visitors to our campus experience a caring, inclusive atmosphere and frequently comment on the attractive, well-resourced learning environment provided for students.

In her departing Principal's Comment in THE VOICE, Roz Mexted acknowledged the commitment and collective energy of our highly motivated, experienced staff and that it is not something easily manufactured. We've invested significant resources into Westlake Girls High School staff in recent years, knowing that staff as well as students are lifelong learners. Roz and staff seeking challenges beyond Westlake this year are demonstrating ongoing learning and, when people leave, new opportunities emerge.

Thanking trustees, SLT and staff

On behalf of Roz Mexted, sincere thanks to Board Chairman, Mark Robinson, to outgoing Deputy Chair, Joanna Hopkins and incoming Deputy Chair, Joy Bradfield and to all Trustees for sound school

governance this year. I have enjoyed attending Board meetings and seeing your ongoing commitment and thought given to improving and resourcing the school. Thank you also to the senior leadership team who each oversee comprehensive portfolios with the five DPs also heads of Houses.

I would like to now acknowledge all Heads of Department, Teachers in Charge and core line managers who also lead either the curriculum or core aspects at Westlake Girls High School. We attract and employ talented staff throughout the organisation – so thank you to everyone for another successful year.

A Staff Leadership Develop Programme, a Staff Study Fund and a Staff Recognition Scheme were unveiled, with many staff benefiting from targeted leadership development opportunities. Six staff award recipients (from a list of nominees taken during the year) will be announced at the end of the year.

We engaged with communities regionally, nationally and internationally to enrich student and staff experiences in many disciplines, not least of which was with a growing number of talented Westlake Girls Alumni through the increasing networks created by Alumni Coordinator, Cathy Roughan.

Prefect acknowledgments

While 2016 Prefects will be acknowledged later, I personally wish to thank Head Prefect, Nadia Pavlovich and Deputy Head, Te Ohore Williams for their considerable contribution to the school. They have worked very effectively together and closely with the five House Captains.

2015 ACADEMIC HIGHLIGHTS

2015 external results were built on earlier academic successes. Thanks, therefore, must go to our very dedicated staff, whose significant contribution made these achievements possible.

Scholarship Results 2015

I would like to pay tribute to our NZ Scholarship recipients for 2015. Seventy four subject scholarships were attained and this put us at 9th in NZ which is a great achievement. Eight students received **Scholarship Awards** entitling them to \$2000 per year for three years towards their tertiary study, at a New Zealand University. These students gained three or more subject scholarships. Special mention must go to Cecilia Lao, a Year 12 student, who is included in this group.

NCEA 2015 - Level 3 and University Entrance

NCEA results in 2015 were the best yet. Improvements year on year are hard to maintain but in 2015 pass rates at all levels improved further with 88% of year 13 students gaining NCEA level 3 and 83% gaining entry to university. 94% of students gained level 2 and 92% gained level 1 NCEA. The level at which students are achieving their qualifications is also impressive with nearly 40% of Level 1 students gaining their qualification with excellence, 25% at level 2 and 18% at level 3. This indicates that our students are striving for high levels of success and are not content with “just passing”.

2016 MUSIC HIGHLIGHTS

The “Westlakes” achieved a clean sweep at the regional KBB music festival (with 4 ensembles winning “most outstanding” awards – Symphony Orchestra, Chamber Orchestra, Concert Band and Big Band all carrying off the top awards. This is a tremendous achievement and congratulations must go to the musical directors, students and parents for their support.

Choral Music National Honours

Choralation Choir again won the premier platinum award at the National Big Sing Finale – the sixth time in 7 years (after a break in 2015) and Cantare gained a Silver at the same competition. Congratulations to our musical directors and students who all work tirelessly to strive for perfection

2016 SPORTS HIGHLIGHTS

Most notable team achievements for 2016 are:

NZ secondary school champions for Premier Badminton, Tennis 3 on 3 Basketball and Waterpolo. There are many individual achievements (too many to list) but I’d like to acknowledge all the students who compete and contribute to sport in the school – they represent their school with pride and dignity. Tomorrow night we will pay tribute to the representatives in many codes and we look forward to acknowledging their success. Thanks to our hard working Sports Department, teachers, parents and other volunteers who provide these opportunities.

Our extracurricular activities provide the opportunities for enrichment of school life and hopefully contribute to student well-being and a well needed balance to busy lives.

Departing Principal

I would like to thank our departing principal Roz Mexted for the 5 years that she has lead Westlake Girls. As the 5th principal of Westlake Girls she has left a legacy that will stand the school in good stead as it moves forward with a new leader in term 2, 2017.

When I read through the latest BOT report where she summarized what we had achieved under her leadership over that time I gained an even greater appreciation of what has been done. There are many achievements and I am not going to list them here but probably the lasting legacy will be the House Structure and the new uniform. Both of these initiatives have provided a great platform for strengthening the student leadership model and the pastoral care structure in the school.

Roz has left the school in great shape – we are one of the leading state girls’ schools in the country, our NCEA results have improved year by year and the staff have worked supportively under your leadership to achieve this.

Departing Academic Staff

Each year it is with some sadness that we say farewell to departing staff – each and every one of them has made a unique contribution to the school. It is hard to single out people but I would like to acknowledge Mrs Christine Maud who has not only been a significant member of the Physical Education Dept with many years of organising Year 12 PE camps which is a highlight on the school calendar but she has also played a key role in extracurricular areas, leading our Squash teams in

particular for many years. Thanks also to Mrs Robyn Andrews who has been a member of the Senior Leadership team for many years. Her work with the International Dept and Pupuke House will be sadly missed.

Closing comments

Finally, thank you again to everyone who has directly or indirectly made a contribution to our school, collectively or individually. Westlake Girls High School is making very positive progress and I look forward to leading the school during this important transition period. Westlake Girls High School is a great place to work and we have every reason to look forward to 2017 with optimism.

Best wishes to all our students as they head off for their examinations and for a safe and restful holiday.

Virtute Experiamur

Thank you

Chairman's Report

In reviewing the past year, I am pleased to report it again has been a successful year at Westlake Girls with the attainment of a number of major achievements aligned to the Strategic Goals. These achievements have helped the school maintain its course towards the Board's vision for the school. This vision is for WGHS to be the leading secondary girl's school in NZ and to collectively establish ourselves as a centre of excellence within secondary education. This has been particularly pleasing given the opportunity for a major disruption in the life of the school with the decision by Roz Mexted to resign as Principal following a highly successful five-year tenure in the role. On behalf of the Board I would like to acknowledge the positive impact and significant contribution Roz made within her time at WGHS.

As the Board set about recruiting a new Principal Julie Saikkonen, the then Associate Principal, was seconded into the role of Acting Principal and very capably led the school through to the end of the academic year along with establishing the 2017 budget and Annual Plan. Again, on behalf of the Board I would like to acknowledge Julie for her leadership of the school during this period.

In undertaking the search and selection of a new Principal the Board undertook a rigorous process with a professional consultant/educator and consulted across the school community. There was unanimous agreement on the final selection and decision to appoint Jane Stanley to the role which she commences at the start of Term II 2017.

In the midst of this leadership change the Board has maintained its focus on strategic leadership and governance in accordance with our statutory obligations under the Education Act and importantly our School Charter goals of Excellence, Leadership, Community Engagement and Operational Quality. To achieve this, comes support for our Principal her Management team and the whole of school staff with the central goal and outcome being on enhancing student achievement and wellbeing.

In reviewing student achievement, the results are very positive for all our students. Across the whole school students are continuing to achieve academic success within NCEA and exceeding National Targets set by the Ministry. The Learning Enhancement Team continues to make significant progress with students for whom the academic side of school life can be challenging and students are benefiting from individual programmes that best meet their needs. Within Scholarship WGHS has maintained its position and is ranked second as an all-girls school, setting a high expectation of academic excellence. It is pleasing to note there are both formal and informal learning partnerships in place between students and between students and staff which all contribute to the positive results the school is seeing.

Building and maintaining a school infrastructure that provides a modern and safe learning environment for students and a great place to teach for our staff is a high priority for the Board. The Board is focussed on ensuring both maintenance and development of the school campus is ongoing with the key project being the development of a purpose-built Events Centre where the current School Hall sits. The Board is working closely with the Ministry with a particular focus on the financial investment required to sustainably fund the project. It is expected construction will start in 2018.

Across both Music and Performing Arts programmes students at Westlake Girls have achieved continued success at a Regional and National level. The development of a centre catered to these programmes will enhance the opportunity for an even greater number of students to not only achieve excellence but also enjoy a professional facility and environment in which to participate in the range of programmes on offer.

Similarly, WGHS offers a full range of opportunities for students to either participate or compete in a wide range of sports. We are very fortunate to not only have excellent facilities but also highly accomplished and committed coaches and managers who contribute to the success of students at both individual and team sports. This is evidenced in the growing participation rate of students in sport and the number of students achieving New Zealand Representative status.

In concluding my report I would like, on behalf of the Board, to acknowledge and thank both Roz Mexted and Julie Saikkonen for their leadership throughout 2016 along with the Senior Leadership Team and all the staff at WGHS for their contribution and commitment through the changes in the second half of the year. At the same time I would also like to acknowledge and thank my colleagues on the Board for their time, enthusiasm, and commitment to the school.

Mark Robinson

Board Chair



WGHS Charter Targets 2016 – How did we progress?

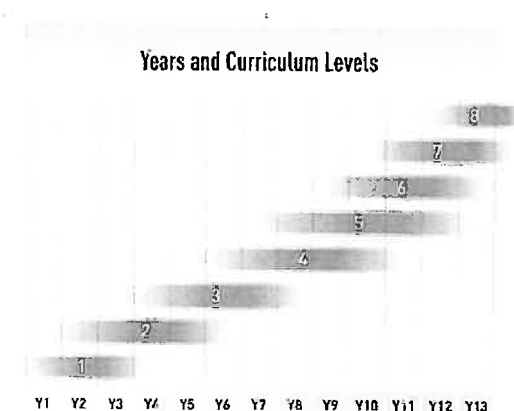
1. **Attendance** – Increase from 93% to 94% attendance across all five year levels. Increase attendance for Maori and Pacific Island students from 2015 rates (both 90%) to 92%.

Outcome: The attendance across all 5 levels for 2016 was 92%, slightly lower than the 2015 rate of 93% and 2% lower than the target. Attendance rates for Maori and Pasifika students were both at 90%, a similar rate to 2015 and 2% lower than the target.

2. **Numeracy Year 9** – From 2016 we aim to monitor student progress at a more personal level. We will measure the progress of Year 9 students by using the curriculum level as an indicator. We will quantify the curriculum level of each student at the start of the year using the entrance test data and compare it to the curriculum level attained by the student at the end of year which will be obtained through the school examination result. During the year in order to monitor the progress and provide necessary supports for improvement we will collect the data on curriculum level through CAT tasks. We can look at this progress over different strands.

Outcome: The entrance test data was not used to identify curriculum levels that students arrived with. This was because for some standards, such as Geometry, the total marks allocated for the standard was 3 and hence it was not feasible to judge the curriculum level. Thus, this analysis was done by comparing the school block test results on a specific topic to the end of year examination results of that topic.

Year 9 covers NZ curriculum Level 4 and 5.



Throughout the year test and school examination results were reported to students by using curriculum levels. Four categories were used.

<L4	Approaching to (Curriculum) Level 4
L4	At Level 4
L4 < L5	Approaching to Level 5
L5	At Level 5 or higher

This is the front page of the school examination. Number range in boxes are mark allocations.

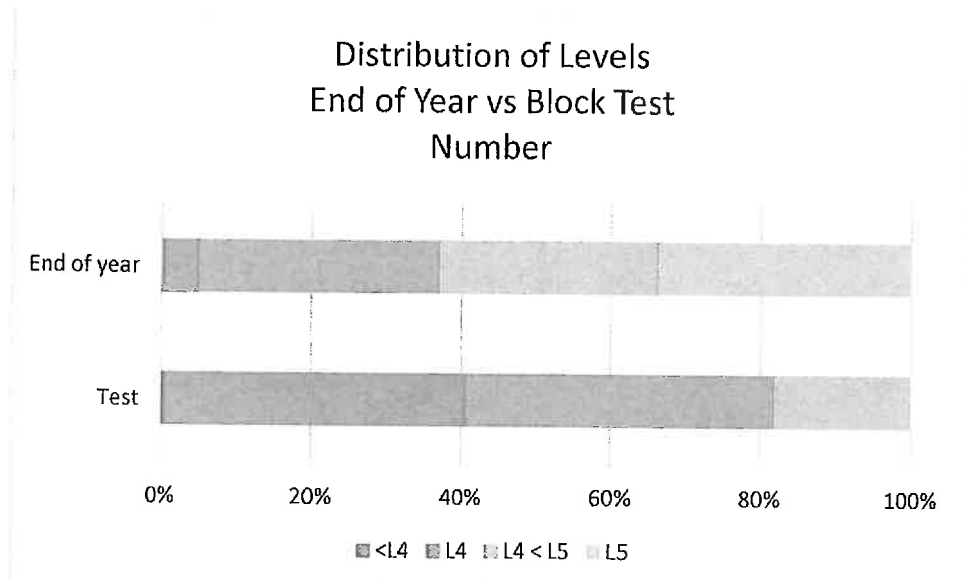
TEACHER USE ONLY	Approaching Level 4	At Level 4	Approaching Level 5	At Level 5 or above
Number	0 – 5	6 – 15	16 – 21	22 – 27
Algebra	0 – 8	9 – 23	24 – 42	43 – 51
Statistics & Probability	0 – 4	5 – 10	11 – 14	15 – 17
Measurement & Geometry	0 – 9	10 – 21	22 – 33	34 – 39

However, the school report grades were converted to NCEA style reporting in order to keep the parity with other subject areas. The table below shows approximate relation between the curriculum levels and report grades.

Report grade	Curriculum level
Not Achieved	Level 3
Achieved	Level 4
Merit	High Level 4 to Level 5
Excellence	High Level 5

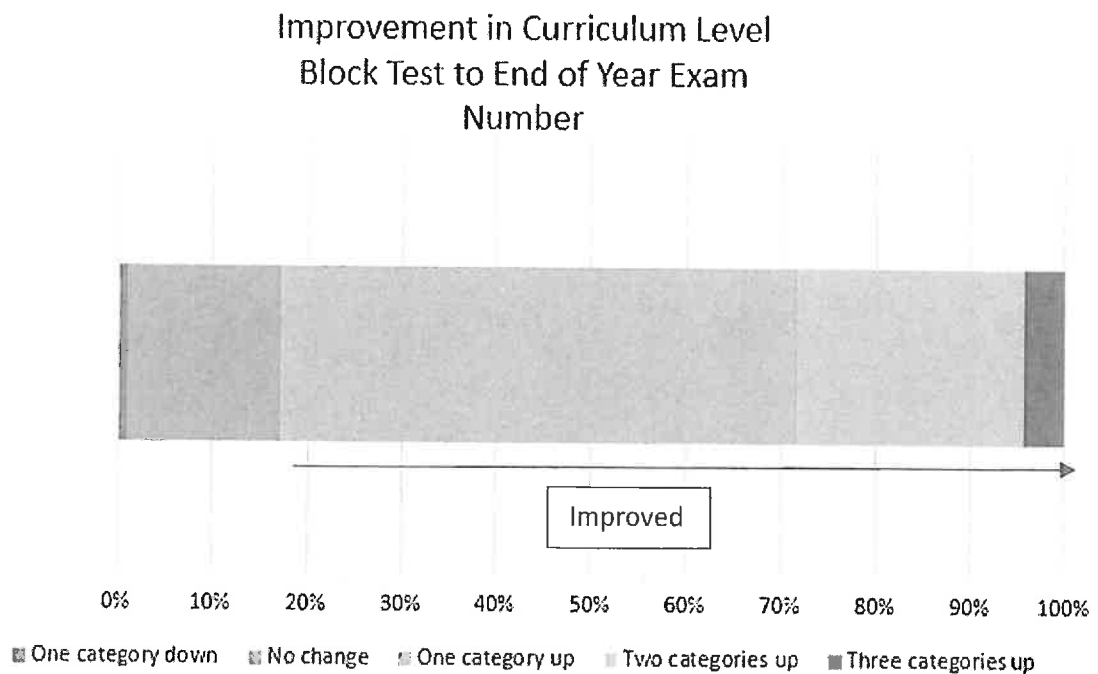
Outcome of each standard

Number

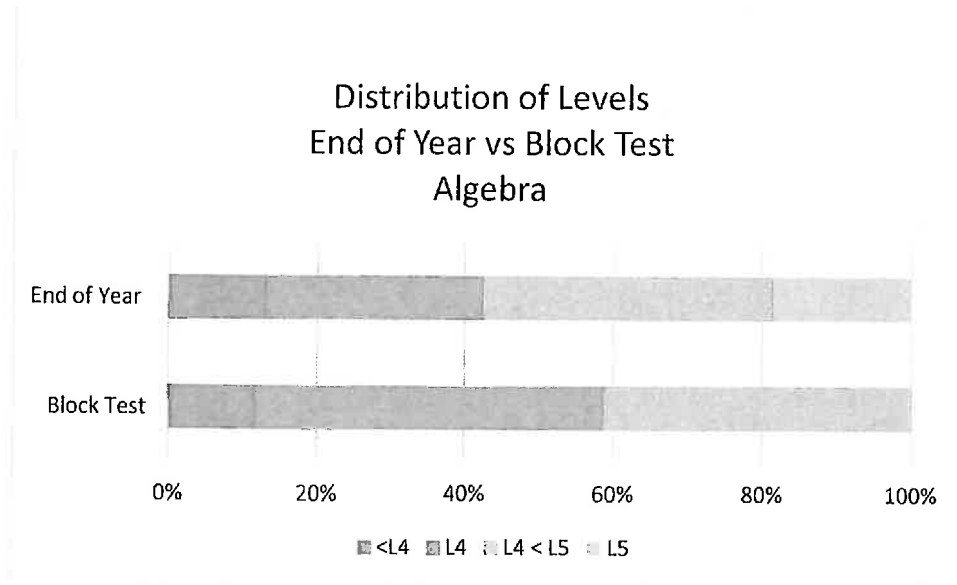


The graph above shows that, as a whole, students made progress.

However, about 5% of students are at risk and will be monitored closely for their progress.

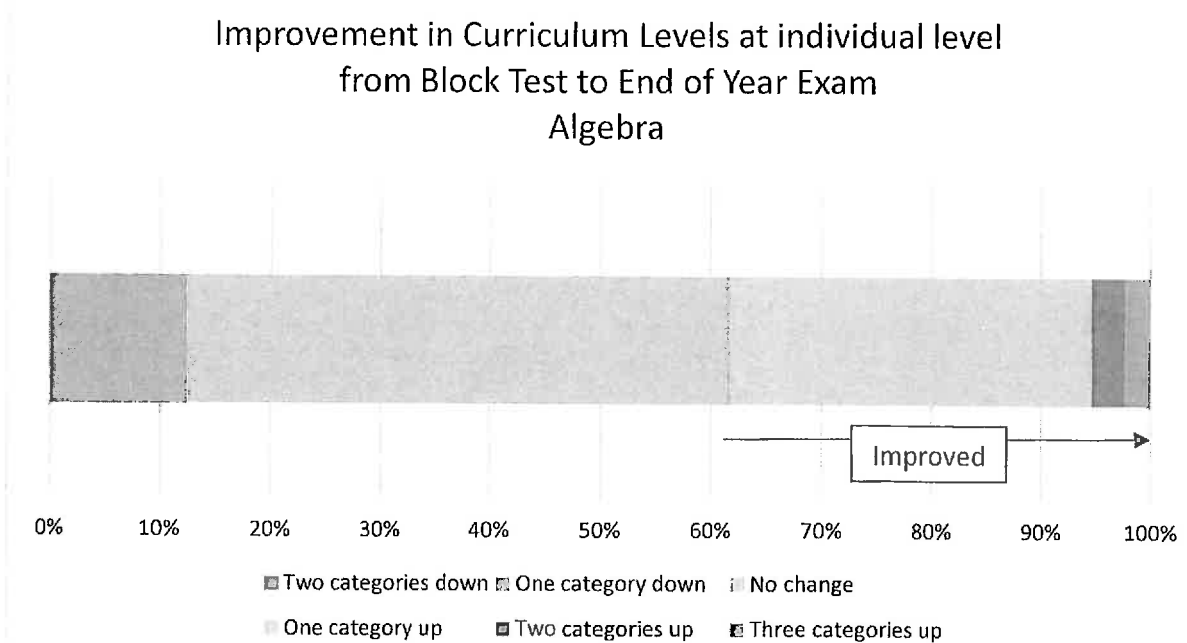


Algebra



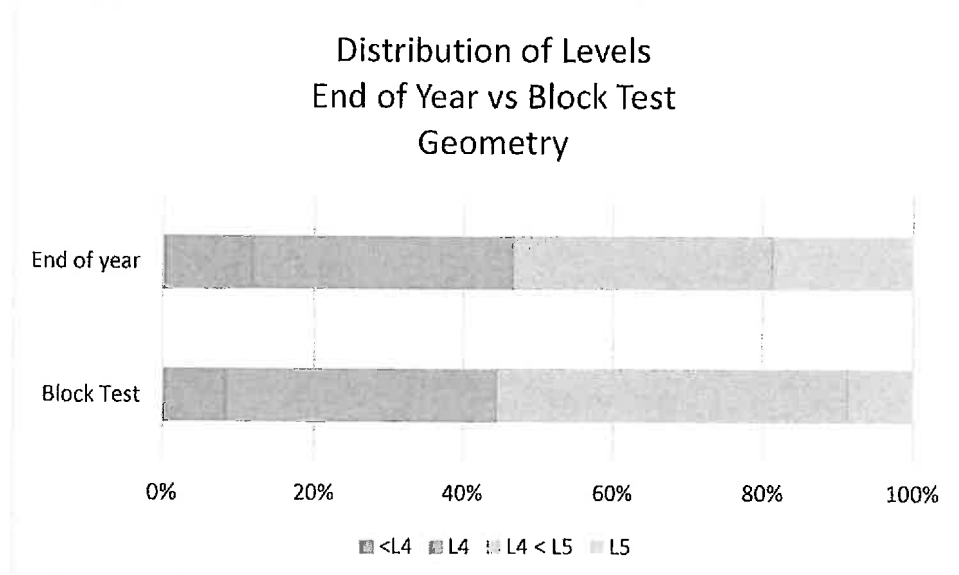
Algebra graph above shows the progress made over the year.

Slight increase in the <L4 group is a concern. However, Algebra is the topic that will increase its demand rapidly and due to this nature some students, particularly weak students in this area, will find it very challenging. Students can focus on one topic for a block test but the coverage of the school examination is much wider. It is likely that this difference affected the outcome.



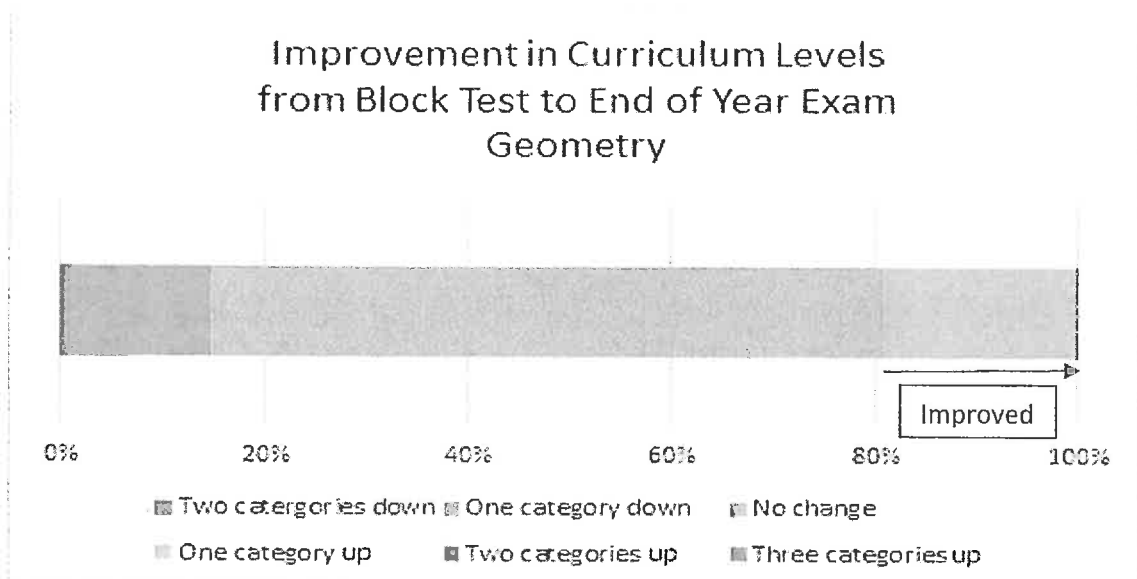
This graph also suggests that Algebra is more challenging to students.

Geometry/Measurements

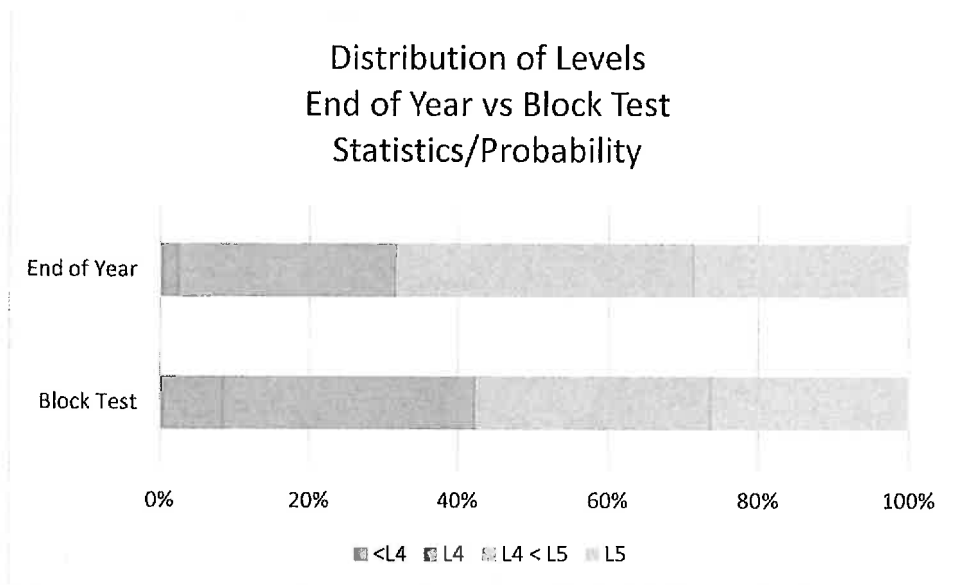


Geometry shows the least efficiency over the four standards.

The content of the knowledge tested in the block test became a total subset of the knowledge covered in the school examination. The later part of the contents were covered at a time closer to the school examination. It may have restricted the time to assimilate the contents.



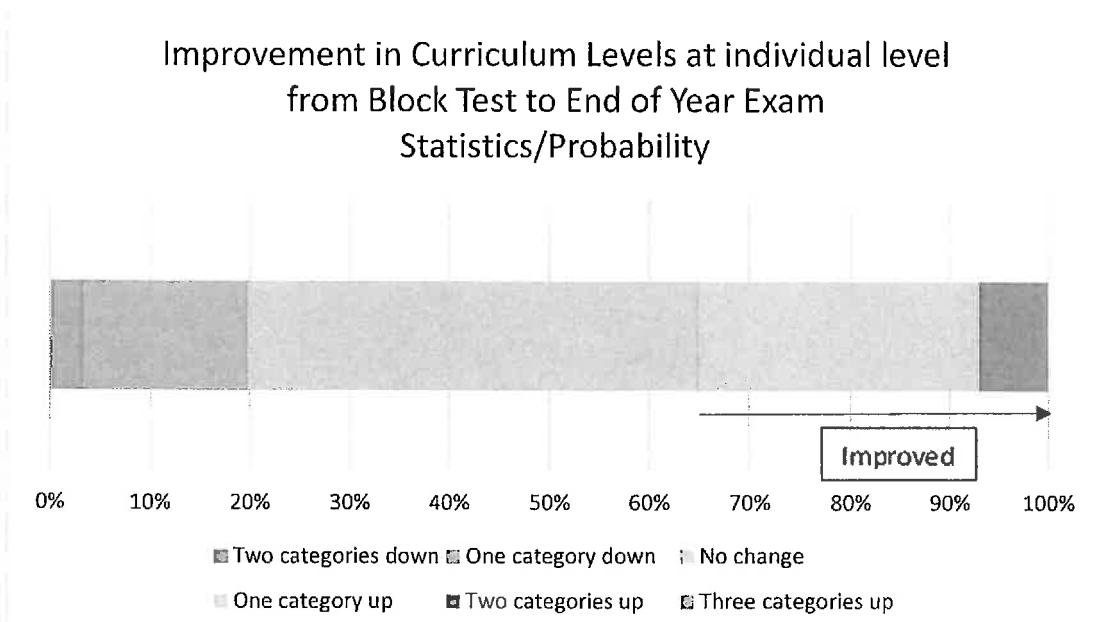
Statistics/Probability



A steady progress was made in the Statistics area.

From the graph below it seems that the size of individual improvement is not large. However, more than 20% students were at Level 5 or plus at the time of the block test. This may limit the consequent improvement.

Overall, Statistics appears to be satisfactory but it shows the largest percentage of negative improvement of the four areas. Further investigation is required in this aspect.



3. **Literacy Year 9** - Continue with the focus on writing skills – paragraph writing and literature essay. This will be measured by the progress from their paragraph CAT at the beginning of Term 2 and the literature essay in the end of year examinations. Target is for the percentage of students who attain Achieved or higher to be the same or higher for both assessments. This ties in to the school focus on the “Write that essay” programme.

Outcome: 9English

Our Year 9 students did not achieve as well in the end of year Examination Essay (90% attained Achieved or higher) as they did in the Literature Paragraph Response at the end of Term 1, in which 93.5% attained Achieved or higher. However, similar to 2015, the difference was minimal (3.5%) and the end of year essay task is more demanding which could account for the difference. What has improved since 2015 is the percentage of students attaining an Achieved grade or higher in both essay writing assessments. In 2015 87.6% attained Achieved or higher in the Term 1 Literature Paragraph Response and 84% attained Achieved or higher in the end of year Examination Essay.

Outcome: 9English1

This course is targeted at ESOL students whose language level means that learning in a mainstream English setting is too difficult for them. The students in this course also attained slightly better in the Literature Paragraph Response (23% attained Achieved) than in the Examination Essay (21% Achieved). This shows that although reading and writing was a focus for these students, some struggled to write a full essay at the end of the year. However, improvements can be seen between 2015 and 2016. In 2015, 0% of 9ENG1 students reached Achieved level in the end of year Examination Essay.

Year 9										
class	no of students	Term 2 Literature Paragraphs				no of students	Term 4 Literature Essay			
		NA	A	M	E		NA	A	M	E
9ENGL	366	6.50%	35%	42%	16.50%	370	10%	33%	40%	17%
9ENG1	13	77%	23%			24	79%	21%		

4. **Numeracy Year 10** – Year 10 students will sit the following two internally assessed standards.

AS91026 Apply numeric reasoning in solving problems (4 credits)

AS91035 Investigate a given multivariate data set using the statistical enquiry cycle (4 credits)

In 2015 93.5% of students passed at least one of the standards. In 2016 we set a goal to increase this to 95%.

Outcome:

Gained both standards	77.00%
Gained one standard	18.75%
No standard gained	4.25%
Gained at least one standard	95.75%

This goal was met at 95.75%.

17 students who did not gain any credits were placed into the following courses after considerations on their potential in the subjects and teacher recommendations as well as parents' feedback. Each year a few students and her parents choose 11MATH over our invitation to 11NMC1.

11MATH	3
11MATG	1
11NMC1	9
Left	4

5. **Literacy Year 10** – Maintain the focus on writing skills – essays. This will be measured by the progress from their literature essay response at the beginning of Term 2 and the essay response to text in the end of year examinations. Target is for the percentage of students who attain Achieved or higher to be the same or higher for both assessments. This ties in to the school focus on the "Write that essay" programme.

Outcome: Our 10ENGL group of students (12 classes) attained 77% at Achieved level or higher in the Literature Essay Response (beginning of Term 2). There was an improvement in the Examination Literature Essay, in which the percentage for Achieved or higher was 85%.

A small improvement was also seen in our 10ENGX students (3 classes) who attained 99% at Achieved level or higher in the Literature Essay Response (beginning of Term 2) and 100% in the Examination Literature Essay. The level of Merits and Excellences also improved – from 65% in Term 2 to 88% in the end of year examination.

The students in 10ENG1 attained better in the Literature Essay Response in Term 2 (45% attained Achieved or higher) than in the Examination Essay (24% attained Achieved or higher). Writing is a crucial skill that will continue to be a focus in this course.

If possible we would like these writing skills to continue to be a focus in 2017.

Year 10										
class	no of students	Term 2 Literature Essay				no of students	Term 4 Literature Essay			
		NA	A	M	E		NA	A	M	E
10ENGL	282	23.00%	37%	28%	11.00%	280	15%	37.5	33.5	14%
10ENGX	83	1%	34%	36%	29%	82		12%	26%	62%
10ENG1	36	55%	42%	3%		38	76%	19%	5%	

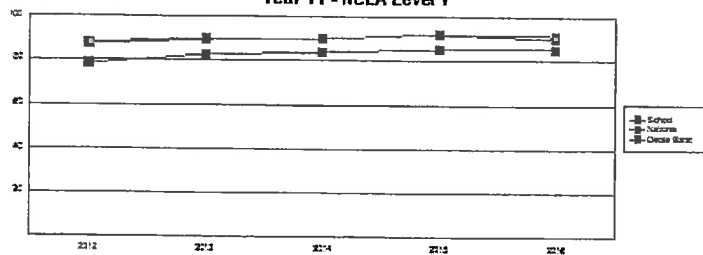
6. NCEA and University Entrance

Outcome: see tables below

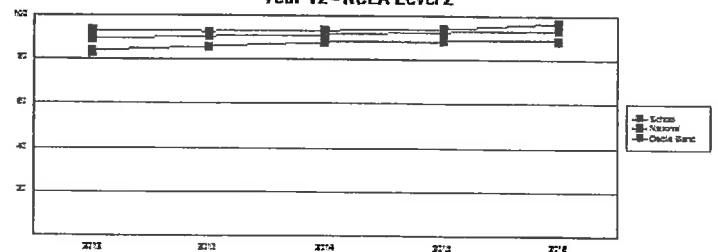
All Students	2015%	2016 Target %	2016 Provisional %	% Variance from Target
Level 3 NCEA	87.9	90	91.6	+1.6
University Entrance	81.7	83	85.0	+2.0
Level 2 NCEA	94.0	95	96.7	+1.7
Level 1 NCEA (Yr 11)	91.4	93	90.2	-2.8
Level 1 Literacy (Yr 11)	94.4	96	94.8	-1.2
Level 1 Numeracy (Yr 11)	94.2	96	98.0	+2.0
Level 1 Literacy (Yr 12)	97.9	100	99.6	-0.4
Level 1 Numeracy (Yr 12)	98.4	100	99.6	-0.4
Level 1 Literacy (Yr 13)	100	100	100	0
Level 1 Numeracy (Yr 13)	99.8	100	100	0

It is very pleasing to see the targets for University Entrance, Level 2 and Level 3 NCEA being exceeded. Although the level 1 Numeracy target for Year 11 students was surpassed, Level 1 Literacy and Level 1 NCEA targets were not quite met. Literacy continues to be a challenge for a number of our international students, who have not been in New Zealand for a long time. These students are included in the above data and account for 54% of cohort who did not achieve Level 1.

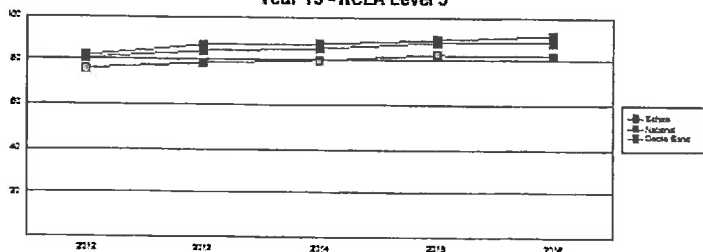
Year 11 - NCEA Level 1



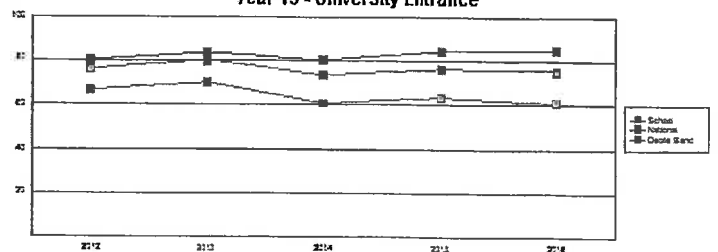
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



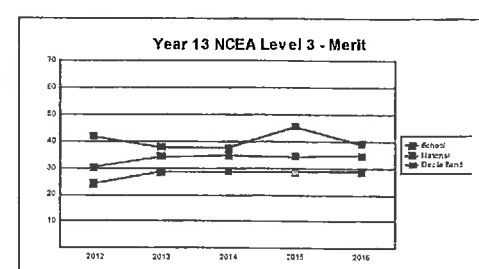
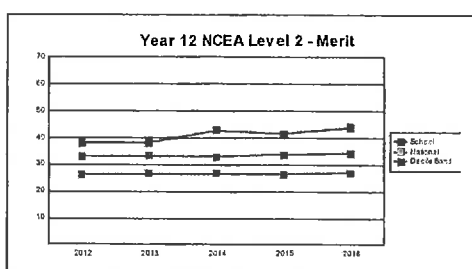
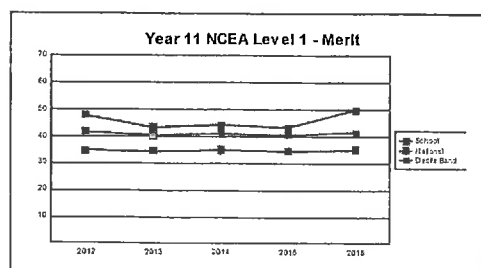
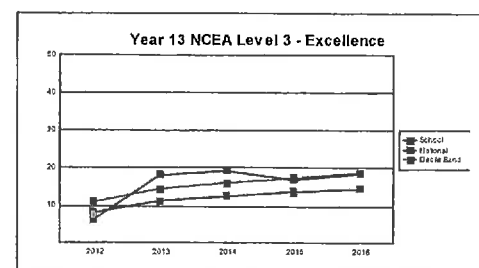
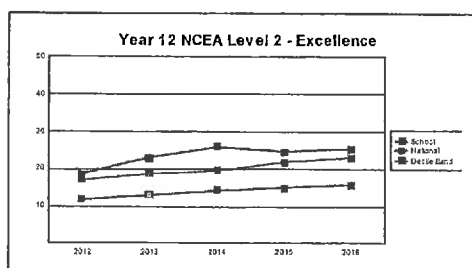
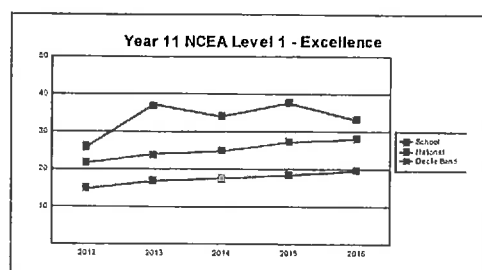
Year 13 - University Entrance



Endorsements

Certificate Endorsements	2015%	2016 Target %	2016 Provisional %	% Variance from Target
Level 3 Merit	46.5	47	39.0	-8.0
Level 3 Excellence	17.4	20	18.8	-1.2
Level 2 Merit	41.9	43	43.9	+0.9
Level 2 Excellence	24.4	26	25.5	-0.5
Level 1 Merit	43.1	45	49.9	+4.9
Level 1 Excellence	38.3	40	33.5	-6.5

The number of Level 1 Merit endorsements showed a notable increase from 2015 but the Level 1 Excellence endorsements did not meet the target set. However, the overall number of Level 1 endorsements exceeded 83%, which is up on 2015 results. Excellence endorsements at Level 2 were just short of the target set, but the Merit endorsements exceeded the set target. A total of 69% Level 2 endorsements were attained and this exceeds the 2015 results of 66%. Although the Level 3 Excellence endorsements did not meet the set target, there was a slight increase from the 2015 results. Level 3 Merit endorsements showed a 7.5% drop from 2015.

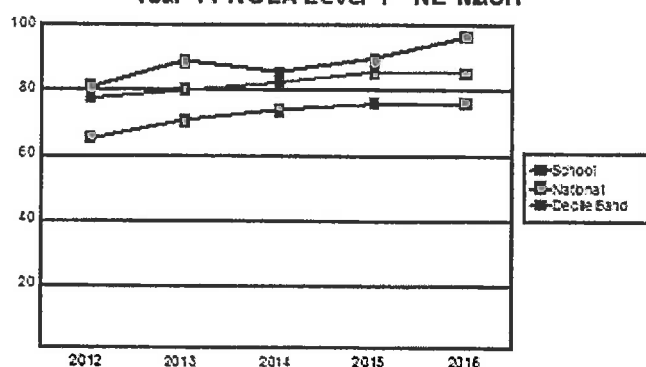


Maori

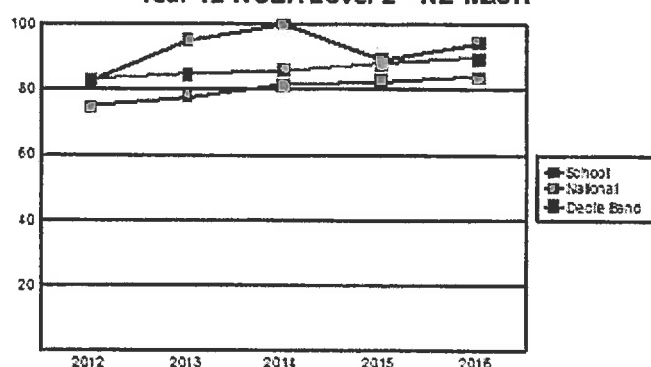
Maori	2015%	2016 Target %	2016 Provisional %	% Variance from Target
Level 3 NCEA (<i>n</i> =23)	75.9	90	85	-5
University Entrance (<i>n</i> =23)	72.4	83	80	-3
Level 2 NCEA (<i>n</i> =34)	89.7	95	94.4	-0.6
Level 1 NCEA (<i>n</i> =29)	89.7	95	96.6	+1.6
Level 1 Literacy (<i>n</i> =28) Yr 11	95.1	95	97	+2
Level 1 Numeracy (<i>n</i> =28) Yr 11	87.8	95	97	+2

27 of the 28 students who participated in Level 1 NCEA gained their certificate. This exceeded the target set. At Level 2, although the target was not quite met, a 4.7% increase was evident compared to 2015 results. Only two of the students entered for Level 2 did not achieve the qualification. Whilst the targets for University Entrance and Level 3 were not met, both these results showed an improvement of over 7% on 2015 results.

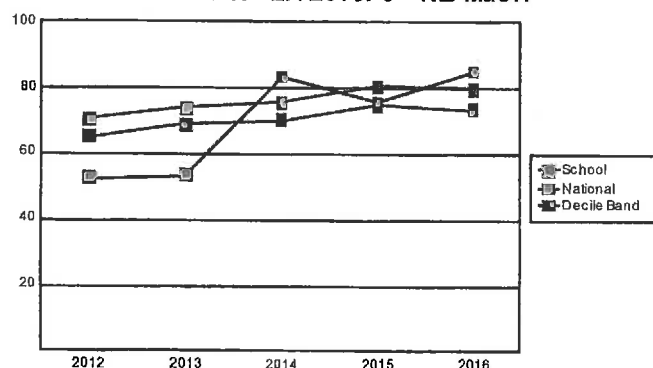
Year 11 NCEA Level 1 - NZ Maori



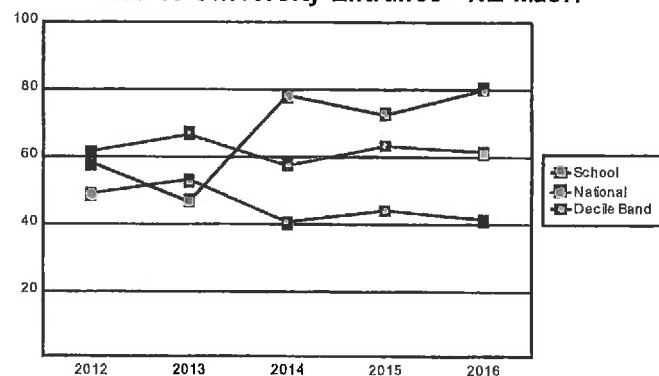
Year 12 NCEA Level 2 - NZ Maori



Year 13 NCEA Level 3 - NZ Maori



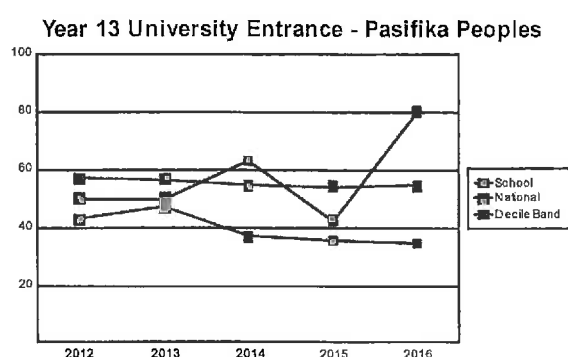
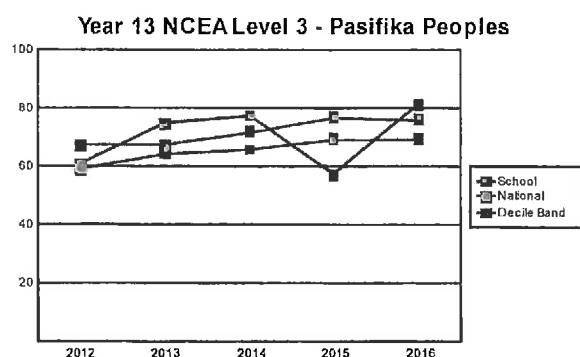
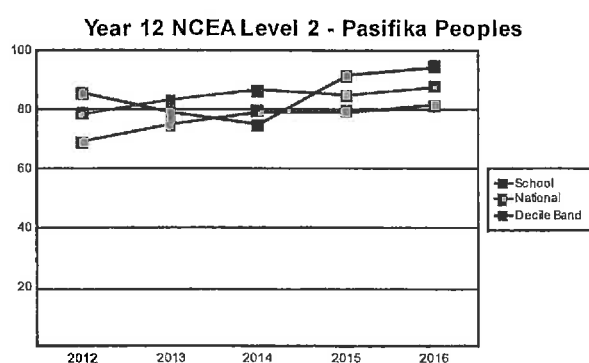
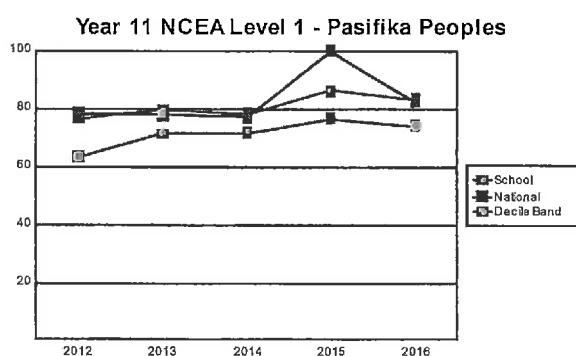
Year 13 University Entrance - NZ Maori



Pasifika

Pasifika	2015%	2016 Target %	2016 Provisional %	% Variance from Target
Level 3 NCEA (<i>n=11</i>)	57.7	90	81.8	-8.2
University Entrance (<i>n=11</i>)	42.3	83	80	-3
Level 2 NCEA (<i>n=19</i>)	91.7	95	94.7	-0.3
Level 1 NCEA (<i>n=17</i>)	100	93	88.2	-4.8
Level 1 Literacy (<i>n=17</i>) Yr 11	100	96	100	+4
Level 1 Numeracy (<i>n=17</i>) Yr 11	100	96	94	-2

Although the target for Level 1 NCEA was not met, only 2 of the 17 students did not attain the award. However, all students gained Level 1 Literacy and 16 of the 17 students gained Level 1 Numeracy. An increase in the percentage of students who gained Level 2, compared to 2015, was pleasing to see. The one student did not get Level 2 arrived from overseas and did manage to achieve 67 credits. Ambitious targets were set for Level 3 and University Entrance. These targets were not met but there was a noticeable increase compared to 2015 results (see graphs below). One of the two students who did not gain Level 3 or UE had ongoing health issues throughout the year.



NZ Scholarship

Increase individual subject Scholarship passes from 74 in 2015 to 85 in 2016.

Outcome: Scholarship results were lower than those of 2015. 58 scholarships were awarded compared to 74 in 2015. Although this was less than the target set, the number of Outstanding Scholarships increased from 1 in 2015 to 4 in 2016. Although the overall number of Scholarship entries was less than that of 2015 the percentage of scholarships awarded remained approximately the same (see table below)

Scholarship statistics	2015	2016
Number of students entered	158	112
Number of successful students	55	33
% successful students	34.81	29.46
Number of papers attempted	278	225
Number of Scholarships awarded	74	58
% Scholarships awarded	26.62	25.78

MEMBERS OF THE BOARD OF TRUSTEES

NAME	TITLE	OCCUPATION	DATE ELECTED	TERM EXPIRES
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BRADFIELD	Joy	Parent Representative	Town Planner	Re elected 30th May 2016	2019 Election
HOPKINS	Joanna	Parent Representative	Doctor	Re elected 30th May 2016	2019 Election
ROBINSON	Mark	Parent Representative	Manager	Re elected 30th May 2016	2019 Election
TOMKINSON	Ronelle	Parent Representative	Lawyer	Elected 30th May 2013	
				Term Expired 30th May 2016	
ALEXANDER	Michelle	Parent Representative	CFO/Director	Elected 30th May 2016	2019 Election
CURRY	Mandy	Parent Representative	Community Relations Asst	Elected 30th May 2016	2019 Election
SCULL	Jez	Staff Representative	Teacher	Re elected 30th May 2016	2019 Election
NUGENT	Erin	Student Representative	Student	Elected 5th September 2015	
				Term Expired 14th September 2016	
CLEMENTS-LEVI	Daniella	Student Representative	Student	Elected 14th September 2016	2017 Election

MEXTED	Roz	Principal WGHS	Principal	Appointed 1st November 2011	
				Resigned 31st October 2016	
SAIKKONEN	Julie	Acting Principal WGHS	Associate Principal	Appointed 1st November 2016	

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2016 the school received a total of Kiwisport funding of \$44,874 (excluding GST). Westlake Girls High School has a tradition of huge participation in sport.

The funding was spent on salaries for Sports staff to support Kiwisport initiatives.

WESTLAKE GIRLS HIGH SCHOOL

Financial Statements - For the year ending 31 December 2016

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3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
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Westlake Girls High School

Statement of Responsibility

For the year ended 31 December 2016

The Board of Trustees (the Board) has pleasure in presenting the annual report of Westlake Girls High School incorporating the financial statements and the auditor's report, for the year ended 31 December 2016

The Board of Trustees 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 2016 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board Chairperson and the principal.

Mark Robinson

Full Name of Board Chairperson



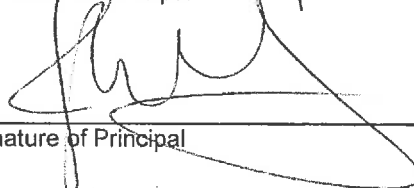
Signature of Board Chairperson

31/5/2017

Date:

Jane Stanley

Full Name of Principal



Signature of Principal

31/05/2017

Date:

Westlake Girls High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2016

		2016	2016	2015
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	15,673,602	16,333,520	16,868,241
Locally Raised Funds	3	2,025,397	1,960,824	1,957,805
Interest Earned		225,230	120,000	264,603
International Students	4	3,536,106	2,808,520	3,334,081
		<u>21,460,335</u>	<u>21,222,864</u>	<u>22,424,730</u>
Expenses				
Locally Raised Funds	3	1,552,367	1,391,319	1,462,836
International Students	4	1,567,157	1,655,501	1,454,130
Learning Resources	5	12,018,972	11,700,331	11,923,227
Administration	6	845,069	1,227,206	1,154,551
Finance Costs		-	-	18,132
Property	7	4,931,785	4,627,859	4,708,369
Depreciation	8	763,725	400,000	474,470
Loss on Disposal of Property, Plant and Equipment		-	-	1,185
		<u>21,679,074</u>	<u>21,002,216</u>	<u>21,196,900</u>
Net Surplus / (Deficit)		(218,739)	220,648	1,227,830
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(218,739)</u>	<u>220,648</u>	<u>1,227,830</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes



Westlake Girls High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2016

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Balance at 1 January	4,902,795	4,902,795	3,674,965
Total comprehensive revenue and expense for the year	(218,739)	220,648	1,227,830
Equity at 31 December	4,684,056	5,123,443	4,902,795
Retained Earnings	4,684,056	5,123,443	4,902,795
Equity at 31 December	4,684,056	5,123,443	4,902,795

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes



WESTLAKE GIRLS HIGH SCHOOL
Statement of Financial Position
As at 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Assets				
Cash and Cash Equivalents	9	3,531,903	1,519,622	1,519,622
Accounts Receivable	10	704,150	1,161,356	1,161,356
Prepayments		14,772	25,692	25,692
Inventories	11	8,371	14,900	14,900
Investments	12	5,490,102	5,195,825	5,013,494
Funds held for Capital Works		-	74,213	74,213
		<u>9,749,298</u>	<u>7,991,608</u>	<u>7,809,277</u>
Current Liabilities				
GST Payable		157,502	113,211	113,211
Accounts Payable	15	1,219,277	1,413,476	1,401,917
Revenue Received in Advance	16	3,264,540	2,076,135	2,076,133
Provision for Cyclical Maintenance	17	43,298	13,125	13,125
Finance Lease Liability - Current Portion	18	154,563	-	72,644
Funds held in Trust	19	1,722,982	1,465,806	1,465,806
Funds held for Capital Works Projects	20	542,083	-	-
		<u>7,104,246</u>	<u>5,081,753</u>	<u>5,142,836</u>
Working Capital Surplus/(Deficit)		2,645,052	2,909,855	2,666,441
Non-current Assets				
Property, Plant and Equipment	13	2,483,739	2,219,627	2,342,671
Intangible Assets	14	44,401	76,066	76,066
		<u>2,528,140</u>	<u>2,295,693</u>	<u>2,418,737</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	140,507	120,422	120,422
Finance Lease Liability	18	109,501	-	61,961
Funds held in Trust	19	239,128	-	-
		<u>489,136</u>	<u>120,422</u>	<u>182,383</u>
Net Assets		<u>4,684,056</u>	<u>5,085,126</u>	<u>4,902,795</u>
Equity		<u>4,684,056</u>	<u>5,085,126</u>	<u>4,902,795</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes



WESTLAKE GIRLS HIGH SCHOOL
Statement of Cash Flows
For the year ended 31 December 2016

	Note	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash flows from Operating Activities				
Government Grants		3,252,212	3,233,520	3,348,875
Locally Raised Funds		2,250,048	1,960,824	1,936,735
International Students		5,006,472	2,808,520	3,942,616
Goods and Services Tax (net)		44,290	0	12,674
Payments to Employees		(4,232,864)	(3,120,044)	(3,047,666)
Payments to Suppliers		(3,745,541)	(4,382,172)	(4,083,245)
Interest Paid		(10,790)	-	(18,132)
Interest Received		270,511	120,000	209,646
Funds Administered on Behalf of Third Parties		616,296	-	96,392
Net cash from / (to) the Operating Activities		3,450,635	620,648	2,397,895
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(873,128)	(400,000)	(409,663)
Purchase of Investments		(476,608)	(220,648)	(837,372)
Net cash from / (to) the Investing Activities		(1,349,736)	(620,648)	(1,247,035)
Cash flows from Financing Activities				
Finance Lease Payments		(88,618)	-	(56,905)
Net cash from Financing Activities		(88,618)	-	(56,905)
Net increase/(decrease) in cash and cash equivalents		2,012,281	-	1,093,955
Cash and cash equivalents at the beginning of the year	9	1,519,622	1,519,622	425,667
Cash and cash equivalents at the end of the year	9	3,531,903	1,519,622	1,519,622

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

The above Cashflow Statement should be read in conjunction with the accompanying notes



Westlake Girls High School

Notes to the Financial Statements

Statement of Accounting Policies For the year ended 31 December 2016

a) Reporting Entity

Westlake Girls High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2016 to 31 December 2016 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying PBE Accounting Standards (PBE IPSAS) 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken. These financial statements are the first set of financial statements presented in accordance with the new PBE accounting standards.

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

In preparing these financial statements the School has made estimates and assumptions concerning the future in regard to asset lives, provisions for cyclical maintenance and impairment of assets. Where these estimates and assumptions are considered critical by the School, they are disclosed in the relevant note below.

c) Revenue Recognition

Government Grants Schools

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

Grants

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

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a properly 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.



Westlake Girls High School

Notes to the Financial Statements

Statement of Accounting Policies

For the year ended 31 December 2016

f) 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.

g) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A provision for impairment of Accounts Receivable is established where there is objective evidence the School will not be able to collect all amounts due according to the original terms of the debt. This impairment loss is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected and has been included under Other Expenditure in the Statement of Comprehensive Revenue and Expense, if not otherwise shown separately.

i) Inventories

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

j) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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 - school	10-75 years
Building improvements - Crown	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Sports	3 years
Other/Sundry	4 years
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

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

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



Westlake Girls High School

Notes to the Financial Statements

Statement of Accounting Policies

For the year ended 31 December 2016

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

m) 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.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

o) Revenue Received In Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

r) Financial Assets and Liabilities

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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

s) Goods and Services Tax (GST)

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

t) Budget Figures

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

u) 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.



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2016

Government Grants			
	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	3,082,201	3,133,520	3,188,311
Teachers' salaries grants	8,529,456	9,500,000	9,799,577
Use of Land and Buildings grants	3,895,139	3,600,000	3,707,365
Other MoE Grants	42,240	100,000	-
Other government grants	124,566	-	172,988
	15,673,602	16,333,520	16,868,241

Locally raised Funds			
Local funds raised within the School's community are made up of:			
	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	425,693	400,000	396,717
Activities	983,474	900,590	950,916
Trading	233,404	285,197	271,474
Curriculum Recoveries	382,826	375,037	338,698
	2,025,397	1,960,824	1,957,805
Expenses			
Activities	1,467,494	1,291,319	1,361,713
Trading	84,873	100,000	101,123
	1,552,367	1,391,319	1,462,836
Surplus for the year Locally raised funds	473,031	569,505	494,970



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2016

International Student Revenue and Expenses			
	2016	2016	2015
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	205	180	200
	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International student fees	3,536,106	2,808,520	3,334,081
Expenses			
Advertising	-	40,000	-
Commissions	395,979	355,000	360,056
Recruitment	149,189	-	131,670
International student levy	75,488	88,000	70,171
Staffing/Admin expenditure	946,500	1,172,501	892,233
	1,567,157	1,655,501	1,454,130
Surplus for the year International Students	1,968,949	1,153,019	1,879,951

5. Learning Resources			
	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	593,795	694,331	570,443
Information and communication technology	176,267	214,500	183,552
Extra-curricular activities	24,760	-	-
Employee benefits - salaries	10,646,108	10,459,544	10,868,355
Resource/attached teacher costs	208,201	-	-
Staff development	166,730	115,000	117,333
STAR costs	203,110	216,956	183,544
	12,018,972	11,700,331	11,923,227

6. Administration			
	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	12,434	15,000	14,201
Board of Trustees Fees	8,071	6,500	10,635
Board of Trustees Expenses	35,938	20,500	7,676
Communication	25,191	45,800	43,666
Consumables	40,400	50,200	46,029
Finance Lease Interest	10,790	-	-
Operating Lease	-	260,000	261,684
Other	(16,667)	60,206	21,306
Employee Benefits - Salaries	700,432	738,000	737,360
Insurance	28,479	31,000	11,994
	845,069	1,227,206	1,154,551



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2016

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	280,956	296,500	292,226
Consultancy and Contract Services	-	-	-
Cyclical Maintenance Provision	131,123	50,000	45,385
Grounds	75,902	101,760	85,835
Heat, Light and Water	170,670	196,100	180,315
Repairs and Maintenance	119,245	118,500	161,168
Use of Land and Buildings	3,895,139	3,600,000	3,707,365
Security	15,878	15,000	16,705
Employee Benefits - Salaries	242,872	249,999	219,370
	<u>4,931,785</u>	<u>4,627,859</u>	<u>4,708,369</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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.

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	32,343	400,000	56,360
Furniture and Equipment	120,555		115,058
Copier Lease	61,084		64,126
Computer Leases	217,255		
Information and Communication Technology	170,009		116,268
Motor Vehicles	11,873		11,873
Other/Sundry	73,564		37,396
Library Resources	16,574		14,123
Sports	60,468		59,266
	<u>763,725</u>	<u>400,000</u>	<u>474,470</u>

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	5,411	5,138	5,138
Bank Current Account	253,230	524,674	524,674
Bank Call Account	645,538	989,810	989,810
Short-term Bank Deposits	2,627,723	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>3,531,903</u>	<u>1,519,622</u>	<u>1,519,622</u>

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



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2016

11. Accounts Receivable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Receivables	97,542	107,849	107,849
Interest Receivable	49,692	94,973	94,973
Teacher Salaries Grant Receivable	556,916	958,534	958,534
	<u>704,150</u>	<u>1,161,356</u>	<u>1,161,356</u>
Receivables from Exchange Transactions	147,234	202,822	202,822
Receivables from Non-Exchange Transactions	556,916	958,534	958,534
	<u>704,150</u>	<u>1,161,356</u>	<u>1,161,356</u>

11. Inventories

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
School Uniforms	8,371	14,900	14,900
	<u>8,371</u>	<u>14,900</u>	<u>14,900</u>

12. Investments

The School's investment activities are classified as follows:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	5,490,102	5,195,825	5,013,494
Non-current Asset			
Long-term Bank Deposits	-	-	-

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.



Westlake Girls High School

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For the year ended 31 December 2016

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Buildings - School	740,314	46,752	-	-	(32,343)	754,723
Copiers Leases	123,044	-	-	-	(61,084)	61,960
Computer Leases	-	471,964	-	-	(217,255)	254,709
Furniture and Equipment	699,792	54,867	-	-	(120,555)	634,104
Information and Communication Technology	188,263	174,912	-	-	(135,944)	227,231
Motor Vehicles	9,238	21,244	-	-	(11,873)	18,609
Sports	420,379	7,810	-	-	(60,468)	367,721
Other/Sundry	55,111	67,117	-	-	(73,564)	48,664
Library Resources	106,530	26,062	-	-	(16,574)	116,018
Balance at 31 December 2016	2,342,671	870,728	-	-	(729,660)	2,483,739

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Buildings - School	1,390,716	(635,992)	754,724
Copier Leases	321,314	(259,354)	61,960
Computer Leases	471,964	(217,255)	254,709
Furniture and Equipment	1,850,464	(1,216,360)	634,104
Information and Communication Technology	1,318,531	(1,091,300)	227,231
Motor Vehicles	88,686	(70,078)	18,608
Sports	639,088	(271,368)	367,720
Other/Sundry	614,253	(565,588)	48,665
Library Resources	308,814	(192,796)	116,018
Balance at 31 December 2016	7,003,830	(4,520,091)	2,483,739

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2015						
Buildings - School	760,245	36,429	-	-	(56,360)	740,314
Furniture and Equipment	719,983	94,867	-	-	(115,058)	699,792
Copier Lease	178,953	8,217	-	-	(64,126)	123,044
Information and Communication Technology	140,502	142,053	-	-	(94,292)	188,263
Motor Vehicles	21,111	-	-	-	(11,873)	9,238
Sports	468,912	10,732	-	-	(59,265)	420,379
Other/Sundry	69,570	22,937	-	-	(37,396)	55,111
Library Resources	96,442	25,396	(1,185)	-	(14,123)	106,530
Balance at 31 December 2015	2,455,718	340,631	(1,185)	-	(452,493)	2,342,671



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2016

13. Property, Plant and Equipment (continued)

Accumulated Depreciation

2015	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings - School	1,343,964	(603,649)	740,315
Furniture and Equipment	1,795,597	(1,095,805)	699,792
Copier Lease	321,314	(198,270)	123,044
Information and Communication Technology	1,143,619	(955,356)	188,263
Motor Vehicles	67,442	(58,205)	9,237
Sports	631,278	(210,900)	420,378
Library Resources	282,752	(176,222)	106,530
Other/Sundry	547,136	(492,024)	55,112
Balance at 31 December 2015	6,133,102	(3,790,431)	2,342,671

Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

2016	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets (Cost)	181,711	2,400	-	-	184,111
Balance at 31 December 2016	181,711	2,400	-	-	184,111
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	105,645	-	-	34,065	139,710
Balance at 31 December 2016	105,645	-	-	34,065	139,710
Net Book Value at 31 December 2016					44,401
2015	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets	104,461	77,250	-	-	181,711
Balance at 31 December 2015	104,461	77,250	-	-	181,711
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	83,669	-	-	21,976	105,645
Balance at 31 December 2015	83,669	-	-	21,976	105,645
Net Book Value at 31 December 2015					76,066



Westlake Girls High School

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For the year ended 31 December 2016

15. Accounts Payable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operating creditors	150,653	185,658	174,099
Accruals	335,211	77,785	77,785
Banking staffing overuse	3,205	-	-
Employee Entitlements - salaries	684,845	1,108,132	1,108,132
Employee Entitlements - leave accrual	45,364	41,901	41,901
	<u>1,219,277</u>	<u>1,413,476</u>	<u>1,401,917</u>
Payables for Exchange Transactions	1,217,777	1,408,976	1,398,117
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	1,500	4,500	3,800
	<u>1,219,277</u>	<u>1,413,476</u>	<u>1,401,917</u>

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
International Student Fees in advance	2,520,725	1,710,071	1,710,071
Other International Student income in advance	466,042	302,633	302,633
Other Income in advance	277,773	63,429	63,429
	<u>3,264,539</u>	<u>2,076,133</u>	<u>2,076,133</u>

17. Provision for Cyclical Maintenance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Provision at the Start of the Year	133,547	133,547	167,281
Increase to the Provision During the Year	131,123	45,385	45,385
Use of the Provision During the Year	(80,865)	(45,385)	(79,119)
Provision at the End of the Year	<u>183,805</u>	<u>133,547</u>	<u>133,547</u>
Cyclical Maintenance - Current	43,298	13,125	13,125
Cyclical Maintenance - Term	140,507	120,422	120,422
	<u>183,805</u>	<u>133,547</u>	<u>133,547</u>



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2016

18. Finance Lease Liability

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	154,563	60,319	72,644
Later than One Year and no Later than Five Years	109,501	301,021	61,961
Later than Five Years	-	-	-
	264,064	361,340	134,605

19. Funds held in Trust

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Funds Held in Trust on Behalf of International Students - Current	1,722,982	1,465,806	1,465,806
Funds Held in Trust on Behalf of International Students - Non Current	239,128	-	-
	1,962,110	1,465,806	1,465,806

These funds held in trust relate to international students homestay fees received in advance.

20. Funds Held for Capital Works

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
ILE Project	<i>in progress</i>	(90,876)	(250,000)	19,569	-	(321,307)
BMS Controls System	<i>in progress</i>	86,803	-	3,565	-	90,368
H Block Library	<i>in progress</i>	61,896	-	550	-	62,446
A Block HVAC	<i>in progress</i>	26,537	(489,800)	76,117	-	(387,146)
Photography Room Upgrade	<i>in progress</i>	(23,917)	-	22,453	-	(1,464)
Roofing Project	<i>in progress</i>	-	-	1,250	-	1,250
Whare Nui Refurbishment	<i>in progress</i>	13,770	-	-	-	13,770
Totals		74,213	(739,800)	123,504	-	(542,083)

Represented by:

Funds Held on Behalf of the Ministry of Education	(709,917)
Funds Due from the Ministry of Education	167,834
	(542,083)

	2015	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
ILE Project	<i>in progress</i>	46,524	(311,210)	173,810	-	(90,876)
BMS Controls	<i>in progress</i>	67,908	-	-	18,895	86,803
H Block Library	<i>in progress</i>	40,013	-	21,883	-	61,896
A Block HVAC	<i>in progress</i>	-	-	-	26,537	26,537
Photography Room Upgrade	<i>in progress</i>	2,390	(54,000)	27,693	-	(23,917)
Whare Nui Refurbishment	<i>in progress</i>	13,770	-	-	-	13,770
Totals		170,605	(365,210)	223,386	45,432	74,213



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2016

20. 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.

21. Remuneration

Key management personnel compensation

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

	2016 Actual \$	2015 Actual \$
Board Members		
Remuneration	10,790	10,635
Full-time equivalent members	0.46	0.28
Leadership Team		
Remuneration	982,571	1,069,800
Full-time equivalent members	9.00	8.00
Total key management personnel remuneration	993,361	1,080,435
Total full-time equivalent personnel	9.46	8.28

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2016 Actual \$000	2015 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	200-210
Benefits and Other Emoluments	4-5	5 - 7
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2016 FTE Number	2015 FTE Number
110 - 120	0.00	1.00
100 - 110	5.00	6.00
120 - 130	1.00	0.00
	6.00	7.00

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



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2016

23. Compensation and Other Benefits Upon Leaving

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

	2016 Actual	2015 Actual
Total	\$0	\$0
Number of People	0	0

24. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2016 (Contingent liabilities and assets at 31 December 2015: nil).

25. Commitments

(a) Capital Commitments

There were no commitments at the year end. (2015 Nil)

(b) Operating Commitments

As at 31 December 2016 the Board has entered into the following contracts:

(a) operating lease for teacher laptop (TELA) entered into before 2016 and not classified to finance leases as immaterial.

	2016 Actual \$	2015 Actual \$
No later than One Year	30,796	216,729
Later than One Year and No Later than Five Years	102,017	140,520
Later than Five Years	-	-
	<u>132,813</u>	<u>357,249</u>

26. Working Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

27. Financial Instruments

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

Loans and receivables

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash and Cash Equivalents	3,531,903	1,519,622	1,519,622
Receivables	704,150	1,161,356	1,161,356
Investments - Term Deposits	5,490,102	5,195,825	5,013,494
Total Financial Assets	<u>9,817,219</u>	<u>7,876,803</u>	<u>7,694,472</u>



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2016

27. Financial Instruments (continued)

Payables	1,217,777	1,408,976	1,379,049
Borrowings - Loans	-	-	-
Finance Leases	264,064	-	134,605
Total Financial Liabilities Measured at Amortised Cost	1,481,841	1,408,976	1,513,654

28. Events After Balance Date

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

29. Additional Disclosure

To pay period 22 for the December 2015 year the School had overspent its banking staffing entitlement by \$603,600. The Ministry of Education did not require the School to settle this amount as the School underused its banking staffing entitlement during the December 2016 year.



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WESTLAKE GIRLS' HIGH SCHOOL'S FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016**

The Auditor-General is the auditor of Westlake Girls' High School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe Horwath New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2016, 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.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2016; and
 - its 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 31 May 2017. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees are responsible for the other information. The other information obtained at the date of our report is the Principal's Report, Chairman's Report, Analysis of Variance, Members of the Board of Trustees and Kiwisport Report, but does not include the financial statements and our auditor's report thereon.

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

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

Independence

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

Other than the audit, we have no relationship with or interests in the School.



Kurt Sherlock
Crowe Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand