

Westlake Girls High School

2017 Annual Report

And

Financial Statements

WESTLAKE GIRLS HIGH SCHOOL

Financial Statements - For the year ending 31 December 2017

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Westlake Girls High School

Statement of Responsibility

For the year ended 31 December 2017

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 2017.

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

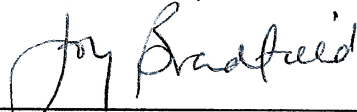
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board Chairperson and the principal.

SYLVIA JOY BRADFELD

Full Name of Board Chairperson



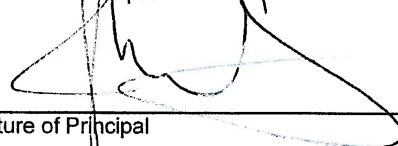
Signature of Board Chairperson

29/05/2018

Date:

Jane Stanley

Full Name of Principal



Signature of Principal

29/05/2018

Date:

Westlake Girls High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget \$	2016 Actual \$
Revenue				
Government Grants	2	17,461,430	16,965,288	15,673,602
Locally Raised Funds	3	2,100,083	2,119,102	2,025,397
Interest Earned		287,731	150,000	225,230
International Students	4	4,882,640	4,447,560	3,536,106
		<u>24,731,883</u>	<u>23,681,950</u>	<u>21,460,335</u>
Expenses				
Locally Raised Funds	3	1,514,762	1,509,480	1,552,367
International Students	4	1,996,079	2,079,205	1,567,157
Learning Resources	5	12,604,380	12,480,807	12,018,972
Administration	6	1,125,506	1,001,500	834,279
Finance Costs		40,553	24,237	10,790
Property	7	5,170,704	4,962,700	4,931,785
Depreciation	8	590,106	770,000	763,725
Amortisation of Intangible Assets	14	(1,835)	-	-
		<u>23,040,255</u>	<u>22,827,929</u>	<u>21,679,074</u>
Net Surplus / (Deficit) for the year		1,691,629	854,021	(218,739)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>1,691,629</u>	<u>854,021</u>	<u>(218,739)</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 2017

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Balance at 1 January	4,684,056	4,684,056	4,902,795
Total comprehensive revenue and expense for the year	1,691,629	854,021	(218,739)
Equity at 31 December	6,375,684	5,538,077	4,684,056
Retained Earnings	6,375,684	5,538,077	4,684,056
Equity at 31 December	6,375,684	5,538,077	4,684,056

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 2017

	Notes	2017 Actual \$	2017 Budget \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	9	2,035,044	3,531,903	3,531,903
Accounts Receivable	10	1,025,671	704,150	704,150
GST Receivable		7,685	-	-
Prepayments		139,645	14,772	14,772
Inventories	11	12,702	8,371	8,371
Investments	12	7,750,586	6,344,123	5,490,102
		<u>10,971,333</u>	<u>10,603,319</u>	<u>9,749,298</u>
Current Liabilities				
GST Payable		-	157,502	157,502
Accounts Payable	15	1,285,625	1,219,277	1,219,277
Revenue Received in Advance	16	3,676,207	3,264,539	3,264,539
Provision for Cyclical Maintenance	17	62,988	43,298	43,298
Finance Lease Liability - Current Portion	18	205,542	154,563	154,563
Funds held in Trust	19	1,763,211	1,722,982	1,722,982
Funds held for Capital Works Projects	20	-	542,083	542,083
		<u>6,993,573</u>	<u>7,104,245</u>	<u>7,104,245</u>
Working Capital Surplus/(Deficit)		<u>3,977,760</u>	<u>3,499,074</u>	<u>2,645,053</u>
Non-current Assets				
Property, Plant and Equipment	13	2,684,767	2,483,739	2,483,739
Intangible Assets	14	46,238	44,401	44,401
		<u>2,731,005</u>	<u>2,528,140</u>	<u>2,528,140</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	100,691	140,507	140,507
Finance Lease Liability	18	232,388	109,501	109,501
Funds held in Trust	19	-	239,128	239,128
		<u>333,079</u>	<u>489,136</u>	<u>489,136</u>
Net Assets		<u><u>6,375,689</u></u>	<u><u>5,538,077</u></u>	<u><u>4,684,057</u></u>
Equity		<u><u>6,375,684</u></u>	<u><u>5,538,077</u></u>	<u><u>4,684,057</u></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 2017

	Note	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash flows from Operating Activities				
Government Grants		3,309,651	3,315,288	3,252,212
Locally Raised Funds		2,130,851	2,119,102	2,250,048
International Students		5,086,428	4,447,560	5,006,472
Goods and Services Tax (net)		(165,186)	-	44,291
Payments to Employees		(3,784,703)	(3,536,500)	(4,232,864)
Payments to Suppliers		(4,556,817)	(4,847,192)	(3,745,543)
Interest Paid		(40,553)	(24,237)	(10,790)
Interest Received		286,586	150,000	270,511
Net cash from / (to) the Operating Activities		2,266,257	1,624,021	3,450,635
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(742,796)	(770,000)	(873,128)
Purchase of Investments		(2,260,484)	(854,021)	(476,608)
Net cash from / (to) the Investing Activities		(3,003,280)	(1,624,021)	(1,349,736)
Cash flows from Financing Activities				
Finance Lease Payments		63,196	-	(88,618)
Funds held for Capital Works Projects		(823,032)	-	-
Net cash from Financing Activities		(759,836)	-	(88,618)
Net increase/(decrease) in cash and cash equivalents		(1,496,859)	-	2,012,281
Cash and cash equivalents at the beginning of the year	9	3,531,903	3,531,903	1,519,622
Cash and cash equivalents at the end of the year	9	2,035,044	3,531,903	3,531,903

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

1. Statement of accounting Policies

For the year ended 31 December 2017

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 2017 to 31 December 2017 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 publically 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 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 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

1. Statement of accounting Policies

For the year ended 31 December 2017

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
Copier leases	5 years
Computer leases	3 years
Information and communication technology	4 years
Motor vehicles	5 years
Sports	5 years
Other/Sundry	5 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

1. Statement of accounting Policies

For the year ended 31 December 2017

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 four 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 2017

2. Government Grants

	2017	2017	2016
	Actual	Budget	Actual
	\$	\$	\$
Operational grants	3,141,146	3,173,048	3,082,201
Teachers' salaries grants	9,982,860	9,750,000	8,529,456
Use of Land and Buildings grants	4,191,616	3,900,000	3,895,139
Other MoE Grants	42,240	42,240	42,240
Other government grants	103,568	100,000	124,566
	17,461,430	16,965,288	15,673,602

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	\$	\$
Revenue			
Donations	456,635	445,630	425,693
Activities	941,438	985,340	983,474
Trading	276,668	250,000	233,404
Curriculum Recoveries	425,342	438,132	382,826
	2,100,083	2,119,102	2,025,397
Expenses			
Activities	1,440,523	1,421,480	1,467,494
Trading	74,239	88,000	84,873
	1,514,762	1,509,480	1,552,367
Surplus for the year Locally raised funds	585,321	609,622	473,031

Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2017

4. International Student Revenue and Expenses

	2017	2017	2016
	Actual	Budget	Actual
	Number	Number	Number
International Student Roll	292	280	205
	2016	2016	2016
	Actual	Budget	Actual
	\$	\$	\$
Revenue			
International student fees	4,882,640	4,447,560	3,536,106
Expenses			
Commissions	495,004	564,760	395,979
Recruitment	143,469	308,000	149,189
International student levy	107,446	123,200	75,488
Staffing/Admin expenditure	1,250,159	1,083,245	946,500
	1,996,079	2,079,205	1,567,157
Surplus for the year International Students	2,886,561	2,368,355	1,968,949

5. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	\$	\$
Curricular	644,133	693,989	593,795
Information and communication technology	211,916	292,214	176,267
Extra-curricular activities	32,578	25,000	24,760
Employee benefits - salaries	11,113,676	10,914,255	10,646,108
Resource/attached teacher costs	291,172	225,000	208,201
Staff development	138,408	128,349	166,730
STAR costs	172,496	202,000	203,110
	12,604,380	12,480,807	12,018,972

6. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	\$	\$
Audit Fee	14,253	15,000	12,434
Board of Trustees Fees	9,008	10,000	8,071
Board of Trustees Expenses	10,917	10,000	35,938
Communication	35,328	65,000	25,191
Consumables	38,461	46,000	40,400
Other	117,610	21,500	(16,667)
Employee Benefits - Salaries	876,266	804,000	700,432
Insurance	23,663	30,000	28,479
	1,125,506	1,001,500	834,279



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2017

7. Property

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Caretaking and Cleaning Consumables	281,412	302,200	280,956
Cyclical Maintenance Provision	46,554	80,000	131,123
Grounds	77,025	90,500	75,902
Heat, Light and Water	154,068	175,200	170,670
Repairs and Maintenance	169,201	137,800	119,245
Use of Land and Buildings	4,191,616	3,900,000	3,895,139
Security	12,187	17,000	15,878
Employee Benefits - Salaries	238,640	260,000	242,872
	<u>5,170,704</u>	<u>4,962,700</u>	<u>4,931,785</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.

8. Depreciation of Property, Plant and Equipment

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Buildings - School	64,604	34,000	32,343
Building Improvements - Crown			
Furniture and Equipment	61,270	121,000	120,555
Copier Lease	30,931	62,000	61,084
Computer Leases	240,569	218,000	217,255
Information and Communication Technology	109,261	171,000	170,009
Motor Vehicles	18,609	12,000	11,873
Other/Sundry	(10,589)	74,000	73,564
Library Resources	17,022	17,000	16,574
Sports	58,429	61,000	60,468
	<u>590,106</u>	<u>770,000</u>	<u>763,725</u>

9. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Cash on Hand	8,365	5,411	5,411
Bank Current Account	1,914,820	253,230	253,230
Bank Call Account	111,859	645,538	645,538
Short-term Bank Deposits	-	2,627,723	2,627,723
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>2,035,044</u>	<u>3,531,903</u>	<u>3,531,903</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 2017

10. Accounts Receivable

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Receivables	75,749	97,542	97,542
Interest Receivable	50,840	49,692	49,692
Teacher Salaries Grant Receivable	618,134	556,916	556,916
Receivable from the Ministry of Education	280,948	-	-
	<u>1,025,671</u>	<u>704,150</u>	<u>704,150</u>
Receivables from Exchange Transactions	407,537	147,234	147,234
Receivables from Non-Exchange Transactions	618,134	556,916	556,916
	<u>1,025,671</u>	<u>704,150</u>	<u>704,150</u>

11. Inventories

	2017 Actual \$	2017 Budget \$	2016 Actual \$
School Uniforms	12,702	8,371	8,371
	<u>12,702</u>	<u>8,371</u>	<u>8,371</u>

12. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	7,750,586	6,344,123	5,490,102
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 2017.

Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2017

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Buildings	754,723	53,925	-	-	(64,604)	744,044
Computer Leases	254,709	255,626	-	-	(240,569)	269,767
Copiers Leases	61,960	172,438	(45,894)	-	(30,931)	157,573
Furniture and Equipment	634,104	109,024	-	-	(61,270)	681,858
Information and Communication Technology	227,231	193,970	-	-	(109,261)	311,940
Motor Vehicles	18,609	-	-	-	(18,609)	-
Sports	367,721	-	-	-	(58,429)	309,292
Sundry	48,664	27,547	-	-	10,589	86,800
Library Resources	116,018	24,498	-	-	(17,022)	123,494
Balance at 31 December 2017	2,483,739	837,028	(45,894)	-	(590,106)	2,684,767

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Buildings	1,421,618	(677,573)	744,045
Copier Leases	172,438	(14,865)	157,573
Computer Leases	727,590	(457,824)	269,767
Furniture and Equipment	1,682,264	(1,000,406)	681,858
Information and Communication Technology	1,489,544	(1,177,604)	311,940
Motor Vehicles	88,686	(88,687)	(1)
Sports	639,088	(329,797)	309,291
Sundry	633,479	(546,678)	86,801
Library Resources	333,312	(209,818)	123,494
Balance at 31 December 2017	7,188,019	(4,503,252)	2,684,767

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Buildings	740,314	46,752	-	-	(32,343)	754,723
Computer Leases	-	471,964	-	-	(217,255)	254,709
Copiers Leases	123,044	-	-	-	(61,084)	61,960
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
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



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2017

13. Property, Plant and Equipment (continued)

Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Buildings	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
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

14. Intangible Assets

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

2017	Opening	Additions	Disposals	Impairment	Closing
	\$	\$	\$	\$	\$
Cost					
Intangible Assets (Cost)	184,111	-	-	-	184,111
Balance at 31 December 2017	184,111	-	-	-	184,111
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	139,710	-	-	(1,837)	137,873
Balance at 31 December 2017	139,710	-	-	(1,837)	137,873
Net Book Value at 31 December 2017					46,238
2016	Opening	Additions	Disposals	Impairment	Closing
	\$	\$	\$	\$	\$
Cost					
Intangible Assets	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



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2017

15. Accounts Payable

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Operating creditors	160,460	150,653	150,653
Accruals	305,486	335,211	335,211
Banking staffing overuse	25,902	3,205	3,205
Employee Entitlements - salaries	751,275	684,845	684,845
Employee Entitlements - leave accrual	42,504	45,364	45,364
	<u>1,285,625</u>	<u>1,219,277</u>	<u>1,219,277</u>
Payables for Exchange Transactions	1,208,898	1,217,777	1,217,777
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	76,727	1,500	1,500
	<u>1,285,625</u>	<u>1,219,277</u>	<u>1,219,277</u>

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2017 Actual \$	2017 Budget \$	2016 Actual \$
International Student Fees in advance	2,769,538	2,520,725	2,520,725
Other International Student income in advance	619,919	466,042	466,042
Other Income in advance	286,749	277,773	277,773
	<u>3,676,206</u>	<u>3,264,539</u>	<u>3,264,539</u>

17. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Provision at the Start of the Year	183,805	133,547	133,547
Increase to the Provision During the Year	46,554	80,000	131,123
Use of the Provision During the Year	(66,680)	(29,742)	(80,865)
Provision at the End of the Year	<u>163,679</u>	<u>183,805</u>	<u>183,805</u>
Cyclical Maintenance - Current	62,988	43,298	43,298
Cyclical Maintenance - Term	100,691	140,507	140,507
	<u>163,679</u>	<u>183,805</u>	<u>183,805</u>

Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2017

18. Finance Lease Liability

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

	2017 Actual \$	2017 Budget \$	2016 Actual \$
No Later than One Year	205,542	154,563	154,563
Later than One Year and no Later than Five Years	232,388	109,501	109,501
Later than Five Years	-	-	-
	<u>437,930</u>	<u>264,064</u>	<u>264,064</u>

19. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of International Students - Current	1,763,211	1,722,982	1,722,982
Funds Held in Trust on Behalf of International Students - Non Current	-	239,128	239,128
	<u>1,763,211</u>	<u>1,962,110</u>	<u>1,962,110</u>

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

20. 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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Event Centre	<i>in progress</i>	(321,307)	-	271,423	-	(49,884)
H Block Library	<i>completed</i>	62,446	-	-	-	62,446
A Block HAVC	<i>completed</i>	(296,778)	-	328,275	-	31,497
Photography Room Upgrade	<i>completed</i>	(1,464)	-	3,080	-	1,616
Roofing Project	<i>completed</i>	1,250	-	220,254	-	221,504
Whare Nui Refurbishment	<i>in progress</i>	13,770	-	-	-	13,770
Totals		<u>(542,083)</u>	<u>-</u>	<u>823,032</u>	<u>-</u>	<u>280,948</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	(49,884)
Funds Due from the Ministry of Education	<u>330,832</u>
	<u>280,948</u>

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Event Centre	<i>in progress</i>	(90,876)	250,000	19,569	-	(321,307)
BMS Controls System	<i>completed</i>	86,803	90,368	3,565	-	-
H Block Library	<i>in progress</i>	61,896	-	550	-	62,446
A Block HAVC	<i>in progress</i>	26,537	399,432	76,117	-	(296,778)
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		<u>74,213</u>	<u>739,800</u>	<u>223,386</u>	<u>-</u>	<u>(542,083)</u>



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2017

21. 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.

Mark Robinson is a trustee of the Board and also owns Radar Recruiters. During the year the School contracted Radar Recruiters to recruit a Finance and Business Manager for a discounted rate. The total value of the transaction was \$8,976 and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 for the year the contract does not require Ministry approval under section 103 of the Education Act 1989.

22. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
Board Members		
Remuneration	9,008	10,790
Full-time equivalent members	0.20	0.46
Leadership Team		
Remuneration	918,841	982,571
Full-time equivalent members	7.30	9.00
Total key management personnel remuneration	927,849	993,361
Total full-time equivalent personnel	7.50	9.46

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	180-190
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
110 - 120	0.00	0.00
100 - 110	5.00	5.00
160 - 170	1.00	1.00
	6.00	6.00

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 2017

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:

	2017 Actual	2016 Actual
Total	\$20,700	\$0
Number of People	1	0

24. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

25. Commitments

(a) Capital Commitments

There were no commitments at the year end. (2016 Nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

- (a) operating lease for teacher laptop (TELA)
- (b) motor vehicle lease

	2017 Actual \$	2016 Actual \$
No later than One Year	33,451	30,796
Later than One Year and No Later than Five Years	73,257	102,017
Later than Five Years	-	-
	<u>106,708</u>	<u>132,813</u>

26. Managing 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	2,035,044	3,531,903	3,531,903
Receivables	1,025,671	704,150	704,150
Investments - Term Deposits	7,750,586	6,344,123	5,490,102
Total Cash and Receivables	<u>10,811,301</u>	<u>10,580,176</u>	<u>9,726,155</u>



Westlake Girls High School

Notes and Disclosures

For the year ended 31 December 2017

28. Financial liabilities measured at amortised cost

Payables	1,208,898	1,217,777	1,217,777
Finance Leases	437,930	264,064	264,064
Total Financial Liabilities Measured at Amortised Cost	1,646,829	1,481,841	1,481,841

29. 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 WESTLAKE GIRLS HIGH SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

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 2017, 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 2017; 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 30 May 2018. 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 Chairman's Report, Analysis of Variance Report and Kiwisport Report, attached to the financial statements, 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

MEMBERS OF THE BOARD OF TRUSTEES

NAME		TITLE	OCCUPATION	DATE ELECTED	TERM EXPIRES
BRADFIELD	Joy	Chair	Town Planner	30th May 2016	2019 Election
HOPKINS	Joanna	Parent Representative	Doctor	30th May 2016	2019 Election
ROBINSON	Mark	Parent Representative	HR & Management Consultant	30th May 2016	2019 Election
ALEXANDER	Michelle	Parent Representative	Commercial Director/CFO	30th May 2016	2019 Election
CURRY	Mandy	Parent Representative	Community Relations Asst	30th May 2016	2019 Election
SCULL	Jez	Staff Representative	Teacher	30th May 2016	2019 Election
CLEMENTS-LEVI	Daniella	Student Representative	Student	14th September 2016	2017 Election
ALLISON	Charis	Student Representative	Student	14th September 2017	2018 Election
STANLEY	Jane	Principal WGHS			

Chairman's Report WGHS 2017

In reviewing the past year, I am pleased to report that it has been another successful year at Westlake Girls High School 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 each student to be encouraged and supported to achieve personal excellence in every endeavour, every day; and for WGHS to be a centre of excellence within secondary education.

We have an actively engaged Board of elected trustees at Westlake Girls High School focused on providing strategic leadership and governance in accordance with our statutory obligations and importantly our School Charter goals of Excellence, Leadership, Community Engagement and Operational Quality. I can report that Westlake Girls High School is in sound financial and operational shape, noting that the two are inter-dependent and necessary to the outcome of enhancing student achievement and wellbeing.

Regular curriculum reviews at our meetings provide continuous feedback and insight into the innovative and professional teaching programmes and resources the school provides, including cross-curricular and STEAM programmes.

In reviewing student achievement, the results are again, 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. In 2017 our NCEA results again significantly exceeded National figures with our pass rates at Level 3 the highest ever for the second consecutive year along with achievement of both Merit and Excellence endorsements at this level. 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.

Our students have had continued success in the music and performing arts programmes at a regional and national level; as well as in a wide range of both individual and team sports. As evidenced by the growing participation rate of students in sport, and the number of students achieving New Zealand Representative status

This year WGHS agreed to participate in the Pupuke community of learning | Kahui Ako; part of the National Government's Investing in Educational Success Initiative; and Julie Saikkonen, our Associate Principal has been appointed to lead this initiative going forward.

An ongoing Board focus on health and safety has seen WGHS achieve an externally audited Tier 3 ACC compliance status (this is the highest that can be achieved and we understood that we were the first school to do so).

Building and maintaining a school infrastructure that provides a modern and safe learning environment is always a high priority. The Board is focussed on ensuring the on-going maintenance and development of the school campus, with the key project being the development of the purpose-built Events Centre. This is starting to be realised, and construction is expected to commence towards the end of 2018. We're looking forward to being able to hold formal occasions for our senior and junior students and engaging the wider community in student learning as well as enjoying more stellar music and performing arts programmes, celebrations, parent functions, breakfasts/dinners and exhibitions in this new space. Obviously this cannot be undertaken without considerable financial investment and we are in the process of planning a comprehensive

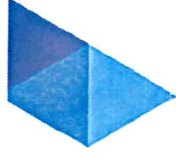
fundraising campaign. We invite the school community to support us going forward to ensure the success of this venture.

I would like to thank our supportive school community, which showed its strength during the unforeseen tragic events of this year, in the outpouring of compassion and generosity to those students and families affected.

In concluding my report I would like, on behalf of the Board, to acknowledge that these successes would not happen without the people that help to achieve them. It is these people who help to create our school as a place of belonging, a place of learning, and an incubator for growth. It is the staff and students that make it successful. Thank you to our Principal Jane Stanley for her leadership this year, to Julie Saikkonen for ensuring a smooth transition, and to the Senior Leadership Team and all the staff at WGHS for their continued dedication and commitment. Thank you to my colleagues on the Board for their support, time and commitment to the school; and congratulations to every student who has excelled and made the most of all the opportunities that WGHS has offered, this is what makes it all worthwhile.

Joy Bradfield, WGHS Board Chair

Analysis of Variance Reporting



School Name: WESTLAKE GIRLS HIGH SCHOOL		School Number: 0038
Strategic Aim:	<p>Goal 1 - Staff and students aim for personal excellence in every endeavour</p> <p>Goal 2 – An effective leadership culture underpins daily actions</p> <p>Goal 3 – Strong community links and partnerships impact positively on student achievement</p> <p>Goal 4 – High quality and effective school operations facilitate optimum learning</p>	
Annual Aim:	<p>Goal 1 – Personal excellence: Strengthening a culture of personal excellence and engagement, Identification of and support of individual learning needs, Innovative and engaging pedagogy, Raising sporting and cultural participation</p> <p>Goal 2 – Leadership: Growing leaders, staff and students</p> <p>Goal 3 – Community engagement: communicating and partnering with the wider community, Maori, Pasifika and Alumni</p> <p>Goal 4 – Operational quality: Quality and sustainable policies, student support and services, Quality facilities and a safe learning environment</p>	
Target:	<p>1. Attendance – Increase from 92% to 94% attendance across all five year levels. Increase attendance for Maori and Pacific Island students from 2016 rates (both 90%) to 92%</p> <p>2. Numeracy</p> <p>Year 10 – Year 10 students will sit the following two internally assessed standards. AS 91026 Apply numeric reasoning in solving problems (4 credits) AS 91035 Investigate a given multivariate data set using the statistical enquiry cycle (4 credits)</p> <p>2017: Maintain the goal of 95% gaining at least one standard and at least 80% of students to gain Merit or above. We also aim for 80% gaining both standards.</p> <p>Year 9 - In order to prepare our students for the internal standards at Year 10 we need to support students to gain a good basic knowledge of Number and Statistics standards. In 2016 37% students were working at curriculum Level 4 or below for Number and 32% for Statistics. We would aim to reduce these percentage by 10% in 2017, and thus aim for at most 25% of students working at curriculum 4 or below in Number and Statistics by the end of the year.</p>	

3. **Literacy**

Literacy Year 9 & 10 - Continue with the focus on writing skills – paragraph writing and literature essay. This will be measured by the progress from their literature essay/paragraph CAT in Term 2 and the literature essay in the end of year examinations. Over the year students will be guided from writing paragraphs to full essays. The 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.

4. **Promoting wellbeing through co-curricular activities**

In 2017 we aim to encourage 100% students to participate in an extra-curricular activity. Westlake Girls offers a large number of co-curricular activities across a variety of different areas. The emphasis is on participation in activities to encourage emotional and physical wellbeing. This will allow students to have a sense of belonging and connection to school and enable them to be included, involved, engaged and make positive contributions.

2016 Percentages		
Domestic Students	Participants in extra-curricular	Non-Participants
Year 9	78	22
Year 10	75	25
Year 11	72	28
Year 12	73	27
Year 13	68	32
Average	73	27

2016 Percentages		
International Students	Participants in extra-curricular	Non-Participants
Year 9	23	77
Year 10	21	79
Year 11	28	72
Year 12	54	46
Year 13	54	46
Average	35	65

Our baseline data from 2016 showed that on average 73% of our domestic students and 35% of International students participated in some kind of extra-curricular activity.

5. NCEA and University Entrance targets

All Students	2017 Target %
Level 3 NCEA	92
University Entrance	86
Level 2 NCEA	97
Level 1 NCEA (Yr 11)	93
Level 1 Literacy (Yr 11)	96
Level 1 Numeracy (Yr 11)	99
Level 1 Literacy (Yr 12)	100
Level 1 Numeracy (Yr 12)	100
Level 1 Literacy (Yr 13)	100
Level 1 Numeracy (Yr 13)	100

Endorsement Targets

Certificate	2017 Target %
Level 3 Merit	45
Level 3 Excellence	20
Level 2 Merit	44
Level 2 Excellence	26
Level 1 Merit	45
Level 1 Excellence	40

Targets for Maori Students

Maori	2017 Target %
Level 3 NCEA (n=36)	90
University Entrance (n=36)	85
Level 2 NCEA (n=29)	96
Level 1 NCEA (n=21)	97
Level 1 Literacy (n=21) Yr 11	100
Level 1 Numeracy (n=21) Yr 11	100

Targets for Pasifika students

Pasifika	2017 Target %
Level 3 NCEA (n=16)	94
University Entrance (n=16)	82
Level 2 NCEA (n=17)	88
Level 1 NCEA (n=20)	93
Level 1 Literacy (n=20) Yr 11	100
Level 1 Numeracy (n=20) Yr 11	100

6. NZ Scholarship Targets

Increase individual scholarship passes from 58 in 2016 to 68 in 2017

Baseline Data, Targets and Results :

1. Attendance

Attendance data for 2016 is used as the baseline. Overall rates for 2016 were at 92.4% and the target was set to increase to 94%. Maori and Pasifika attendance rates were both at 90% in 2016

	Term 1		Term 2		Term 3		Term 4		Full Year	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
School Attendance Rate	93.7	93.0	93.1	89.9	90.9	90.1	92.7	91.9	92.4	91.4
Year 9	94.8	95.0	93.3	92.0	91.7	91.6	90.1	88.6	92.5	91.8
Year 10	94.3	93.0	93.5	90.4	92.5	90.7	90.7	89.1	92.8	91.1
Year 11	94.0	94.0	93.0	91.6	92.0	92.6	96.3	96.3	93.8	93.8
Year 12	94.0	91.4	92.9	89.0	91.7	89.6	95.9	94.5	93.7	91.3
Year 13	91.3	91.8	91.5	86.2	85.5	85.6	89.3	90.9	88.5	88.8

2017 Attendance for Maori and Pasifika students

	Year 9	Year 10	Year 11	Year 12	Year 13	Total
Maori	88%	84%	92%	89%	86%	88%
Pasifika	66%	88%	88%	69%	81%	78%

2. Numeracy and 3. Literacy

	2016 %	2017 Targets	2017 % Outcome
Year 10 Numeracy	95.8% gained at least 1 standard 75.8% gained Merit or Excellence in one or more standards 77% gained two standards	95% gain at least 1 standard 80% gaining Merit or Excellence in one or more standards 80% gain both standards	96.9% gained at least 1 standard 81% gained Merit or Excellence in one or more standards 71.4% gained both standards
Year 10 Literacy	Literature Essay CAT pass rates 10 ENG=77%	Literature Essay CAT pass rates The target is for the % of students who attain Achieved or higher to be the same or higher	Literature Essay CAT pass rates 10 ENG=83% gained A or higher in term 2 and 91% gained A or higher in term 4. 22% gained E in

	10 ENG: 99% 10 ENG1: 45%	for both the term 2 and term 4 literature response essay assessments	term 4 versus 11% in term 2 and 5% more gained Merit (36% of them) 10 ENG: 100% gained A or higher in term 4 compared with 89% in term 2 and 89% gained E in term 4 compared with 63% in term 2. 10 ENG1: 36% gained A in term 2 and 53% gained A in term 4 and 3% increased their grade to M. (N.B. this is a group of second language learners)
Year 9 Numeracy	37% of students were working at level 4 or below in Number 32% of students were working at level 4 or below in Statistics	25% or fewer to be working at level 4 or below in Number 25% or fewer to be working at level 4 or below in Statistics	39.3% were working at level 4 or below in Number 68% were working at level 4 or below in Statistics
Year 9 Literacy	Literature Paragraph CAT 9 ENG: 93.5 9 ENG1: 23%	Continue with the focus on writing skills – paragraph writing and literature essay. Progress will be measured from their term 2 CAT (paragraph writing) and their term 4 examination (literature essay). The target is for the % of students who attain Achieved or higher to be the same or higher for both the term 2 paragraph and term 4 literature response essay.	Literature Paragraph CAT 9 ENG: 89% gained A or higher in both term 2 paragraph and term 4 essay. The % of M and E grades also increased over the year (7% more M grades and 3% more E grades) 9 ENG1: 47% gained A or higher in term 2 and 67% gained A or higher in term 4. The % of M grades increased from 16 to 29

4. Promoting wellbeing through co-curricular activities

In 2017 we aimed to encourage 100% students to participate in an extra-curricular activity.

2016 Percentages		
Domestic Students	2016 Participants in extra-curricular	2017 Participants in extra-curricular
Year 9	78	79
Year 10	75	79
Year 11	72	70
Year 12	73	74
Year 13	68	66
Average	73	74

2016 Percentages		
International Students	2016 Participants in extra-curricular	2017 Participants in extra-curricular
Year 9	23	32
Year 10	21	31
Year 11	28	47
Year 12	54	48
Year 13	54	57
Average	35	43

5. NCEA and University Entrance

All Students	Baseline 2016%	2017 Target %	2017 Final %	Decile 8-10 %	Difference (Final - Target)
Level 3 NCEA	92.1	92	92.9	89.1	0.9
University Entrance	87	86	85.7	76.5	-0.3
Level 2 NCEA	97.1	97	94.7	93.3	-2.3
Level 1 NCEA (Yr 11)	90.2	93	89.1	90.5	-3.9
Level 1 Literacy (Yr 11)	94.8	96	91.5	95.0	-4.5
Level 1 Numeracy (Yr 11)	98	99	97.4	93.6	-1.6
Level 1 Literacy (Yr 12)	99.6	100	98.1	97.0	-1.9
Level 1 Numeracy (Yr 12)	99.6	100	98.5	96.2	-1.5
Level 1 Literacy (Yr 13)	100	100	100	96.8	0
Level 1 Numeracy (Yr 13)	100	100	99.8	96.3	-0.2

All Students	Baseline 2016%	WGHS 2017 Target %	WGHS 2017 Final %	Decile 8-10	Difference (Final - Target)
Level 3 Merit	38.2	45	40.7	33.2	-4.3
Level 3 Excellence	19.2	20	22.3	20.2	+2.3
Level 2 Merit	43.2	44	47.4	33.3	+3.4
Level 2 Excellence	25.8	26	23.1	23.3	-2.9
Level 1 Merit	48.8	45	46.3	40.8	+1.3
Level 1 Excellence	34	40	33.8	28.2	-6.2

Māori	Baseline 2016 %	WGHS 2017 Target %	WGHS 2017 Final %	Decile 8-10	Difference (Final - Target)
Level 3 NCEA (n=28)	85	90	90.3	83.1	+0.3
University Entrance (n=28)	80	85	71.0	62.7	-14.0
Level 2 NCEA (n=23)	94.4	96	100	89.5	+4.0
Level 1 NCEA (n=24)	96.6	97	100	84.5	+3.0
Level 1 Literacy (n=24) Yr 11	97	100	100	94.6	0
Level 1 Numeracy (n=24) Yr 11	97	100	100	91.9	0

Pasifika	Baseline 2016 %	WGHS 2017 Target %	WGHS 2017 Final %	Decile 8-10	Difference (Final - Target)
Level 3 NCEA (n=15)	81.8	94	83.3	80.5	-10.7
University Entrance (n=15)	80	82	72.2	58.1	-9.8
Level 2 NCEA (n=20)	94.7	88	68.4	86.8	-19.6
Level 1 NCEA (n=15)	82.4	93	85	83.6	-8.0
Level 1 Literacy (n=15) Yr 11	100	100	100	95.5	0

Level 1 Numeracy (n=15) Yr 11	94	100	95	92.3	-5
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6. **Scholarship** – In 2016 there were 58 NZ scholarships awarded and in 2017, 49 were gained including 2 Outstanding scholarships. Against the target of 68 this represents a deficit of 19.

6. **Scholarship** – In 2016 there were 58 NZ scholarships awarded and in 2017, 49 were gained including 2 Outstanding scholarships. Against the target of 68 this represents a deficit of 19.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>1. Attendance Form teachers following up on absences for notes, ringing home when required, deans calling up students whose attendance slips below 87%, sending letters to parents of those whose attendance is below 85%.</p>	<p>Overall school attendance for 2017 was 91.4%. This was lower than the target set of 94%.</p>	<p>Medical absences accounted for 66% of all absences and truancy (unexplained) accounted for 26%. Students taking holidays during term time accounted for 8%.</p>	<p>In 2018 we aim to target Year 12 students whose attendance rate is below 90% and who show evidence of non-completion of work; monitor Years 9,10 +11 students taking holidays during term time; Monitor Year 13 students whose attendance rate falls below 90%</p>
<p>2. Numeracy Year 10 – The Year 10 programme built on the success that was achieved in the previous year. This was largely successful except for the reduction in numbers of students who did not gain both standards.</p>	<p>Year 10 - 96.9% of students gained at least one standard, which is 1.9% above the target. 81.0% of students gained at least one Merit or Excellence grade, which is 11% above the target. 71.4% of students gained both standards, which is 8.6% below the target and 5.6% below the result in 2016.</p>	<p>Year 10 - Increased Not Achieved rate for Statistics is the main reason for the reduction in the % of students gaining both standards. There are two factors that had strong effects on the Not Achieved rate in 2017.</p> <ol style="list-style-type: none"> 1. Alignment with the standard in response to the NCEA clarification, which made Achievement a little more difficult. 2. There was a teacher change in Term 3 when the Statistics standard was taught and tested also had some impact. 	<p>In 2018 only 10MATS/MAT1 classes will sit two NCEA standards. 10MATX and 10STMA classes will sit only AS1.1 (Number). This is because we expect the students in these courses will gain enough Numeracy credits in the following year. Students in these courses will be extended with a Statistics project and in Algebra.</p>
<p>Year 9 - 2017 targets for Year 9 were to reduce the percentage of students who are working at Level 4 or below in Number and Statistics strands.</p>	<p>Year 9 – The numbers of students working at level 4 or below in Number was higher (39%) than the target (25%). In Statistics the % was at 68% -</p>	<p>Year 9 – Again there were some teacher changes that proved to be disruptive to the student learning. We also found that the entrance test data was not a useful indicator of the level</p>	<p>In 2018 for the Number strand, we will use the entrance test data as the base of the analysis as well as divide the categories in a slightly different way.</p>

<p>Identification of the students who were below National Standards was done from the CEM entrance tests. The first unit of work focussed on numeracy review and was calculator free. New digital resources were used to engage students in different ways and lunchtime tutorials were available for students who needed additional help. Our smart swans tutoring programme (peer tutors) were in strong demand to assist students who wanted extra one-to-one assistance</p>	<p>considerably less than the target of 25%</p>	<p>of statistics knowledge that students entering the school were at. The Year 9 examination was also particularly challenging and did not allow students to show what they knew as well as we expected</p>	<p>Suggested categories are Approaching L4, Developing at L4, Mastering L4, Developing L5, Level 5 and above. Monitoring students, with focus on those who are at risk would help to reduce the percentage of students still at lower levels at the end of year.</p> <p>As for Statistics, the entrance test data does not give enough indication to be used for our base line. Since the content of Statistics students will learn in Year 9 is somewhat different from the statistics they faced previously and with a new concept (Inference), we will set our target based on our past data.</p>
<p>3. Literacy - Continue with the focus on writing skills – paragraph writing and literature essay. Over the year, students will be guided from writing paragraphs to full essays. This ties in to the school focus on the “Write that essay” programme.</p>	<p>Analysis of students’ results from the 2017 Term 2 CATs and the 2017 Term 4 Examination results show that our focus on writing has been successful and the Literacy Target for both Years 9 and 10, has been achieved. This is evidenced in the measured progress from the students’ Term 2 paragraph/essay CATs to the essays set in the end-of year examination. This is pleasing in that it shows improvement in the variance from Term 2 to Term 4, in all classes, from each of the 3 previous years.</p>		<p>In 2018 we will continue to develop the strategies that were used to successfully meet the goals that were set for 2017. These include the particular focus around writing that we used.</p>

<p>4. Promoting wellbeing through co-curricular activities</p> <p>We instituted a “Stay and Play” programme for International students to encourage them to try out unfamiliar sports in a small group environment after school on Fridays. We continued to encourage students to join sports teams and music groups and advertised various clubs widely. We also re-instituted some of the clubs that were disestablished in previous years.</p>	<p>The % of domestic students who were involved in co and extra-curricular activities increased slightly (1%) from the baseline of 2016 data. There was a slight increase in the % of Year 10 students being involved in activities but for most levels the change was minimal. However, the International student involvement increased by 8% and this was a pleasing result.</p>	<p>Whilst we did not meet the ambitious target of all students participating in extra-curricular activities there was considerable improvement for the international students. The institution of the “Stay and Play” programme has been a big factor in this. Reporting of the co and extra-curricular activities may not be as comprehensive as it could be and we may not be capturing this adequately.</p>	<p>At the suggestion of the prefects this year we have instituted an Expo to showcase the clubs and activities that are offered in the school. This was a huge success and students signed up to join many of these groups. We will also institute a process to ensure that all names of students attending activities are recorded. The “Stay and Play” programme is continuing for 2018 and we have International Student prefects who will promote this actively.</p>
<p>5. NCEA and University Entrance</p> <p>Courses of study were reviewed with a lens on assessment and tendency for over-assessment. An assessment calendar was managed more tightly to balance out the timing of assessments. This was made in response to a Wellbeing survey completed in 2016 where around 70% of senior students expressed concern about the timing of</p>	<p>Targets for NCEA were met or were close to being met at most levels. However there was a drop of 3% on the 2016 baseline results for the provisional results in Level 1 NCEA and 5.7% below the target. This correlated with the drop in Level 1 Literacy. Excellence endorsement results were below the targets set for level 1 and 2 but Merit endorsements were above the target. The Excellence endorsement target for Level 3 was exceeded and both Merit and</p>	<p>There were 65 students who did not gain Level 1. Thirty six of these were International students (many of whom had attended the school for 18 months or less). We recognise that it sometimes takes a longer time for these students to gain the required number of Literacy credits. Twenty nine of the 36 did not have quite enough literacy credits but many of them will reach the ten Literacy credits in term 1 this year to gain the remaining credits for Level 1. Half of</p>	<p>Identification of students at risk of not achieving will take on a bigger focus in 2018 with Deans, SLT members, Maori and Pasifika mentors seeing students on a regular basis to focus on goal setting and exploring ways to assist these student to meet their goals. HODs and teachers have analysed 2017 results to identify the standards that students are finding difficult or where we are not meeting the Decile 8-10 benchmark of achievement and exploring ways to</p>

<p>assessments where many were occurring in the same week. The career Education programmes for Level 1 and 3 that were introduced in Maori and Pasifika students – the one to one mentoring programme continued after the success that has been experienced over the previous 3 years.</p>	<p>Excellence endorsements exceeded the 2016 results. The provisional result for UE was below the target set by 2.6%. but indications are that this should improve once final results are confirmed. Maori students – UE results were lower than expected but Level 3 NCEA met the target. Results for Level 2 met or exceeded the target and for Level 1 the target was missed by 1.8% (approximately 1 student). Pasifika Students – Results are disappointing and the targets that were set were not met. In each case this represents between 3 (Level 1) and 6 (Level 2) students who did not gain those qualifications.</p>	<p>this group have the required 80 credits and once they gain Literacy they will qualify for Level 1. From the 30 other students who did not gain Level 1 there were a variety of reasons for this – four had left earlier in the year (3 moved overseas) thus not gaining enough credits, some had either not met literacy or numeracy or not quite reached the number of credits for Level 1. The one Maori student who did not gain Level 1 was one credit short and will shortly meet the Level 1 requirements. Of the three Pasifika students who have not yet gained Level 1, one student was 5 credits short and will soon gain level 1, another is 13 credits short and has a personalised programme to meet the requirements this year. The third student left in September with 60 credits and did not sit externals.</p> <p>Thirty nine students did not gain Level 2 NCEA. Nineteen of these were international students and nine of them have still to gain Literacy. The remainder have still to gain the required number of level 2 credits. One Maori student did not gain Level 2 prior to leaving school and six Pasifika students are yet to complete their Level 2 qualification. Two students have remained at school to complete their Level 2 and work towards attaining Level 3. The</p>	<p>teach these topics in better ways. Departmental targets have been set that put a greater focus on these areas where the need for improvement has been identified. Assessment loads for courses are also being reviewed to see where quantity can be reduced without compromising pathways for future study.</p>
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		<p>remainder have left school and are working or enrolled with other training providers.</p> <p>Thirty eight students did not gain Level 3. Five of these were Maori and three were Pasifika. All of these students had gained Level 2 NCEA. From the five Maori students there were three who left for the workforce or other training during the year and hence had not completed their course of study to gain their Level 3. The other two completed a full year but did not gain sufficient credits. The three Pasifika students who did not gain Level 3 had completed a full NCEA and UE course but did not gain the required number of credits.</p> <p>Sixty eight students did not gain UE. Eleven of these were Maori students. All but two of these students were studying a full UE programme of 4 or 5 approved subjects. All completed their final year at school except for the three referred to earlier who did not gain Level 3. Five Pasifika students did not gain UE. All students followed a full UE course of 4 or 5 Approved subjects and stayed for the full year. A combination of reasons point to their non-achievement; irregular attendance (ranging from 63-83%), and very demanding level 3 courses</p>
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<p>6. NZ Scholarship – a calendar of tutorials was used to attempt to time the before and after school sessions so that as many students who wanted to attend were able to do so. In term 1 a series of sessions on critical thinking was held for students interested in Media Studies, History, Art History, Geography and Classics. A <i>Write that Essay</i> workshop was offered for students entering scholarship to attend to refine their writing skills. The English department continued to offer their before-school sessions where various English teachers presented on a wide variety of topics. Many subjects offered after school programmes or encouraged students to attend sessions run by outside providers. TH HOD PHED attended a workshop in Wellington on PHED Scholarship</p>	<p>The results for 2017 were disappointing with only 49 subject scholarships gained. This was much lower than the baseline results of 58 in 2016 and shows a downward trend from the 2014 high of 82. Some subjects had very encouraging results with good numbers of success (Calculus, Physical Education & English) but there are some subject areas where the programmes need to be reviewed and intensified if we are to meet targets set for 2018</p>	<p>Non-attendance at the examination continues to be a problem. Of the 268 entries which was similar to previous years there was a 17% non-attendance.</p>	<p>Departments have been asked to review their Scholarship programmes, particularly where achievement is lower than expected for this school. Some will visit other schools where success levels have been strong to learn from others and individual targets that are owned by the department have been set. There is a greater focus on collective responsibility within each department rather than Scholarship being the responsibility of one teacher in the department. This has proved to be successful within the English department and some other departments have been encouraged to explore this further.</p>
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Planning for next year

Along with the achievement goals set in the Annual Plan the Board and staff are addressing the wellbeing of staff and students. This links in with the Achievement Challenge of our Kāhui Ako. Student and Staff wellbeing underpins achievement. The following have been identified as goals for 2018.

GOAL 2:

To build an inclusive and safe learning environment for all our staff and students.

- An inclusive learning environment is evident where staff and students feel supported and able to do their best work
- Students report teachers are genuinely interested in them and their cultural backgrounds.
- Staff encourage students to make personal connections to their learning

GOAL 3:

To improve our overall NZQA Scholarship results.

- Build a culture of excellence where students build confidence to participate and follow through.
- Foster shared responsibility for departmental results and target resources to support strategies.
- Students report clarity of the scholarship pathway and understanding of the rationale for participation in the scholarship programme.

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017 the school received a total of Kiwisport funding of \$46,638.71 (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.