

WESTLAKE GIRLS HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 38

Principal: Jane Stanley

School Address: 2 Wairau Road, Takapuna, Auckland 0627

School Postal Address: 2 Wairau Road, Takapuna, Auckland 0627

School Phone: 09 489 4169

School Email: office@westlakegirls.school.nz

Members of the Board of Trustees

Name	How Position Gained	Position
Joy Bradfield	2016 Election	Chair Person
Jane Stanley	ex Officio	Principal
Joanna Hopkins	2016 Election	Parent Rep
Michelle Alexander	2016 Election	Parent Rep
Mandy Curry	2016 Election	Parent Rep
Mark Robinson	2016 Election	Parent Rep
Jez Scull	2016 Election	Staff Rep
Allison Charis	2017 Election	Student Rep

Accountant / Service Provider: Internal

WESTLAKE GIRLS HIGH SCHOOL

Annual Report - For the year ended 31 December 2018

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Westlake Girls High School

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

SYLVIA JOY BRADFELD

Full Name of Board Chairperson



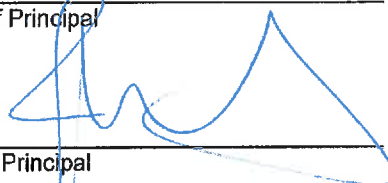
Signature of Board Chairperson

17/5/19

Date:

Jane Eileen Stanley

Full Name of Principal



Signature of Principal

17/05/2019

Date:

Westlake Girls High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	18,090,994	17,374,449	17,461,430
Locally Raised Funds	3	2,225,441	2,136,431	2,100,082
Interest Earned		289,005	183,000	287,731
International Students	4	4,586,506	4,370,300	4,882,640
		<u>25,191,946</u>	<u>24,064,180</u>	<u>24,731,883</u>
Expenses				
Locally Raised Funds	3	1,504,083	1,556,627	1,514,763
International Students	4	2,020,264	2,146,995	1,996,079
Learning Resources	5	13,003,611	12,961,310	12,604,380
Administration	6	1,036,325	1,104,350	1,125,506
Finance		48,126	40,000	40,553
Property	7	5,330,944	4,986,400	5,170,704
Depreciation	8	687,088	648,000	590,106
Loss on Disposal of Property, Plant and Equipment		15,204	-	-
Amortisation of Intangible Assets	14	26,126	22,000	(1,837)
		<u>23,671,771</u>	<u>23,465,682</u>	<u>23,040,254</u>
Net Surplus / (Deficit) for the year		1,520,175	598,498	1,691,629
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>1,520,175</u>	<u>598,498</u>	<u>1,691,629</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 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	6,375,685	6,375,684	4,684,056
Total comprehensive revenue and expense for the year	1,520,175	598,498	1,691,629
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	36,016	-	-
Equity at 31 December	7,931,876	6,974,182	6,375,685
Retained Earnings	7,931,876	6,974,182	6,375,685
Reserves	-	-	-
Equity at 31 December	7,931,876	6,974,182	6,375,685

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 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	9	2,819,228	2,635,043	2,035,044
Accounts Receivable	10	1,045,641	772,285	1,025,672
GST Receivable		-	-	7,682
Prepayments		117,275	80,000	139,645
Inventories	11	19,438	12,981	12,702
Investments	12	8,544,195	8,589,748	7,750,586
		<u>12,545,777</u>	<u>12,090,057</u>	<u>10,971,331</u>
Current Liabilities				
GST Payable		136,287	38,834	-
Accounts Payable	15	1,139,440	1,314,114	1,285,625
Revenue Received in Advance	16	3,646,938	3,782,892	3,676,206
Provision for Cyclical Maintenance	17	13,264	64,374	62,988
Finance Lease Liability - Current Portion	18	214,646	158,018	205,542
Funds held in Trust	19	1,726,237	1,802,001	1,763,211
Funds held for Capital Works Projects	20	84,840	477,569	-
		<u>6,961,652</u>	<u>7,637,802</u>	<u>6,993,572</u>
Working Capital Surplus/(Deficit)		<u>5,584,125</u>	<u>4,452,254</u>	<u>3,977,759</u>
Non-current Assets				
Property, Plant and Equipment	13	2,662,650	2,799,889	2,684,767
Intangible Assets	14	20,112	-	46,238
		<u>2,682,762</u>	<u>2,799,889</u>	<u>2,731,005</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	135,687	100,691	100,691
Finance Lease Liability	18	199,324	177,270	232,388
		<u>335,011</u>	<u>277,961</u>	<u>333,079</u>
Net Assets		<u><u>7,931,876</u></u>	<u><u>6,974,182</u></u>	<u><u>6,375,685</u></u>
Equity		<u><u>7,931,876</u></u>	<u><u>6,974,182</u></u>	<u><u>6,375,685</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 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,312,365	2,645,310	3,309,651
Locally Raised Funds		2,350,842	2,275,431	2,130,851
International Students		4,488,229	4,413,735	5,086,428
Goods and Services Tax (net)		143,970	46,518	(165,186)
Payments to Employees		(3,818,062)	(3,356,239)	(3,784,703)
Payments to Suppliers		(4,559,860)	(4,656,602)	(4,556,817)
Cyclical Maintenance Payments in the year		(72,310)	(78,614)	
Interest Paid		(48,126)	(40,000)	(40,553)
Interest Received		286,260	233,837	286,586
Net cash from / (to) the Operating Activities		2,083,308	1,483,376	2,266,257
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(447,945)	(738,883)	(742,796)
Purchase of Investments		(793,609)	(839,162)	(2,260,484)
Net cash from / (to) the Investing Activities		(1,241,554)	(1,578,045)	(3,003,280)
Cash flows from Financing Activities				
Furniture and Equipment Grant		36,021	-	
Finance Lease Payments		(256,192)	(102,642)	63,196
Funds Administered on Behalf of Third Parties		(36,974)	38,790	
Funds Held for Capital Works Projects		199,575	758,518	(823,032)
Net cash from Financing Activities		(57,570)	694,666	(759,836)
Net increase/(decrease) in cash and cash equivalents		784,184	599,997	(1,496,859)
Cash and cash equivalents at the beginning of the year	9	2,035,044	2,035,044	3,531,903
Cash and cash equivalents at the end of the year	9	2,819,228	2,635,041	2,035,044

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 excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



Westlake Girls High School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

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 2018 to 31 December 2018 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other 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, Gifts and Bequests

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.



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 90 days 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 or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

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. Any 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	8–15 years
Copier leases	5 years
Computer leases	3 years
Information and communication technology	3-5 years
Motor vehicles	5 years
Sports	5-12 years
Other/Sundry	5 years
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

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

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. It's 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

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

Non cash generating assets

Property, plant, and equipment 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, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. 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, borrowings, finance lease liability, 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.

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

Commitments and contingencies are disclosed exclusive of GST.

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.



2. Government Grants

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	3,257,634	3,196,569	3,141,146
Teachers' salaries grants	10,360,691	10,130,640	9,982,860
Use of Land and Buildings grants	4,318,672	3,900,000	4,191,616
Other MoE Grants	42,000	42,240	42,240
Other government grants	111,997	105,000	103,568
	<u>18,090,994</u>	<u>17,374,449</u>	<u>17,461,430</u>

3. Locally Raised Funds

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	471,478	445,000	456,635
Activities	976,773	1,001,472	941,438
Trading	308,597	249,500	276,668
Other Revenue	468,593	440,459	425,342
	<u>2,225,441</u>	<u>2,136,431</u>	<u>2,100,082</u>
Expenses			
Activities	1,401,101	1,479,627	1,440,523
Trading	102,982	77,000	74,239
	<u>1,504,083</u>	<u>1,556,627</u>	<u>1,514,763</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>721,358</u>	<u>579,804</u>	<u>585,320</u>

International Travel

During the year ended 31 December 2018:

- a) the Principal travelled to Italy at a cost of \$6,529 for the purpose of assisting a school Choir performance. The travel was funded from locally raised funds.
- b) students travelled to France for the purpose of cultural experience at a cost of \$42,878. The travel was funded from locally raised funds (self-funded by students).
- c) students travelled to Vietnam for the purpose of cultural experience at a cost of \$221,377. The travel was funded from locally raised funds (self-funded by students).
- d) students travelled to Brisbane for the purpose of a sports event at a cost of \$48,192. The travel was funded from locally raised funds (self-funded by students).

(2017: the school choir travelled to Brisbane at a cost of \$140,575 for the purpose of a music tour. The travel was funded from locally raised funds.)



4. International Student Revenue and Expenses

	2018	2018	2017
	Actual	Budget	
	Number	(Unaudited)	Actual
	275	275	292
International Student Roll			
	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International student fees	4,586,506	4,370,300	4,882,640
Expenses			
Commissions	477,353	554,675	495,004
Recruitment	133,561	205,000	143,469
International student levy	100,554	121,000	107,446
Employee Benefit - Salaries	1,308,796	1,266,320	1,250,159
	2,020,264	2,146,995	1,996,079
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>2,566,242</u>	<u>2,223,305</u>	<u>2,886,561</u>

International Travel

During the year ended 31 December 2018 the Associate Principal, Director of International Students and International Department advisors travelled to Korea, Indonesia, China, Vietnam, Thailand and Japan at a cost of \$101,254 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue. (2017: the Associate Principal, Director of International Students and International Department advisors travelled to Korea, Indonesia, China, Vietnam, Thailand, Germany and Japan at a cost of \$73,626 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.)

5. Learning Resources

	2018	2018	2017
	Actual	Budget	
	\$	(Unaudited)	Actual
		\$	\$
Curricular	685,610	721,009	644,133
Information and communication technology	220,136	214,611	211,916
Extra-curricular activities	16,830	24,000	32,578
Employee benefits - salaries	11,785,477	11,660,740	11,404,848
Staff development	108,244	157,600	138,408
STAR costs	187,314	183,350	172,496
	<u>13,003,611</u>	<u>12,961,310</u>	<u>12,604,380</u>

International Travel

During the year ended 31 December 2018: the Principal and Deputy Principal travelled to Australia at a cost of \$2,248 for the purpose of attending the Alliance of Girls Conference. The travel was funded from learning resources. (2017: the Principal and Associate Principal travelled to Australia at a cost of \$6,363 for the purpose of visiting Alliance of Girls schools. The travel was funded from learning resources.)



6. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Fees Paid to Audit Firm:			
- Audit Fees	15,601	15,000	14,253
- Consulting Fee for Assessment of Forecasts	13,900	-	-
Board of Trustees Fees	7,955	10,000	9,008
Board of Trustees Expenses	3,110	10,000	10,917
Communication	35,418	50,000	35,328
Consumables	31,223	46,000	38,461
Other	94,101	86,350	117,610
Employee Benefits - Salaries	809,280	857,000	876,266
Insurance	25,737	30,000	23,663
	<u>1,036,325</u>	<u>1,104,350</u>	<u>1,125,506</u>

7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	274,668	302,200	281,412
Cyclical Maintenance Expense	57,582	80,000	46,554
Grounds	124,206	90,000	77,025
Heat, Light and Water	154,006	175,200	154,068
Repairs and Maintenance	147,561	156,800	169,201
Use of Land and Buildings	4,318,672	3,900,000	4,191,616
Security	11,862	17,000	12,187
Employee Benefits - Salaries	242,387	265,200	238,640
	<u>5,330,944</u>	<u>4,986,400</u>	<u>5,170,704</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	48,002	100,000	64,604
Furniture and Equipment	95,736	80,000	61,270
Information and Communication Technology	171,537	140,000	109,261
Motor Vehicles	-	-	18,609
Leased Assets	260,361	221,000	271,500
Library Resources	25,740	19,000	17,022
Sports	51,176	58,000	58,429
Sundry	34,536	30,000	(10,589)
	<u>687,088</u>	<u>648,000</u>	<u>590,106</u>



9. Cash and Cash Equivalents

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	7,168	8,365	8,365
Bank Current Account	2,767,964	2,514,818	1,914,820
Bank Call Account	44,096	111,859	111,859
Cash and cash equivalents for Cash Flow Statement	<u>2,819,228</u>	<u>2,635,043</u>	<u>2,035,044</u>

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

10. Accounts Receivable

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	19,354	-	75,749
Receivables from the Ministry of Education	239,577	672,597	280,948
Interest Receivable	53,588	-	50,840
Teacher Salaries Grant Receivable	733,122	99,688	618,134
	<u>1,045,641</u>	<u>772,285</u>	<u>1,025,672</u>
Receivables from Exchange Transactions	312,519	-	407,538
Receivables from Non-Exchange Transactions	733,122	772,285	618,134
	<u>1,045,641</u>	<u>772,285</u>	<u>1,025,672</u>

11. Inventories

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
School Uniforms	19,438	12,981	12,702
	<u>19,438</u>	<u>12,981</u>	<u>12,702</u>

12. Investments

The School's investment activities are classified as follows:

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	8,544,195	8,589,748	7,750,586



13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	744,045	50,505	-	-	(48,002)	746,548
Furniture and Equipment	681,858	120,211	(852)	-	(95,736)	705,481
Information and Communication Technology	311,940	202,857	-	-	(171,537)	343,260
Motor Vehicles	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Leased Assets	427,339	232,231	-	-	(260,361)	399,209
Library Resources	123,494	25,644	(12,912)	-	(25,740)	110,486
Sports	309,291	3,720	-	-	(51,176)	261,835
Sundry	86,801	45,006	(1,440)	-	(34,536)	95,831
Balance at 31 December 2018	2,684,768	680,174	(15,204)	-	(687,088)	2,662,650

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	1,469,023	(722,475)	746,548
Furniture and Equipment	1,681,039	(975,558)	705,481
Information and Communication Technology	1,665,630	(1,322,370)	343,260
Motor Vehicles	88,686	(88,686)	-
Leased Assets	1,132,260	(733,050)	399,209
Library Resources	324,107	(213,621)	110,486
Sports	627,472	(365,637)	261,835
Sundry	582,189	(486,358)	95,831
Balance at 31 December 2018	7,570,406	(4,907,755)	2,662,650

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Buildings	754,723	53,925	-	-	(64,604)	744,044
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)	-
Leased Assets	316,669	428,064	(45,894)	-	(271,500)	427,339
Library Resources	116,018	24,498	-	-	(17,022)	123,494
Sports	367,721	-	-	-	(58,429)	309,292
Sundry	48,664	27,547	-	-	10,589	86,800
Balance at 31 December 2017	2,483,739	837,028	(45,894)	-	(590,106)	2,684,767



13. Property, Plant and Equipment

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Land	-	-	-
Buildings	1,421,618	(677,574)	744,044
Building Improvements	-	-	-
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	(88,686)	-
Textbooks	-	-	-
Leased Assets	900,028	(472,689)	427,339
Library Resources	333,312	(209,818)	123,494
Sports	639,088	(329,798)	309,290
Sundry	633,479	(546,677)	86,802
Balance at 31 December 2017	7,188,019	(4,503,252)	2,684,767

14. Intangible Assets

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

2018	Opening \$	Additions \$	Disposals \$	Amortisation/ Impairment \$	Closing \$
Cost					
Intangible Assets (Cost)	184,111	-	-	-	184,111
Balance at 31 December 2018	184,111	-	-	-	184,111
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	137,873	-	-	26,126	163,999
Balance at 31 December 2018	137,873	-	-	26,126	163,999
Net Book Value at 31 December 2018					20,112

2017	Opening \$	Additions \$	Disposals \$	Amortisation/ Impairment \$	Closing \$
Cost					
Intangible Assets	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



15. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	83,686	164,194	160,460
Accruals	179,801	312,207	305,486
Banking staffing overuse	2,310	26,472	25,902
Employee Entitlements - salaries	805,698	767,803	751,275
Employee Entitlements - leave accrual	67,945	43,439	42,504
	<u>1,139,440</u>	<u>1,314,114</u>	<u>1,285,625</u>
Payables for Exchange Transactions	1,139,440	1,314,114	1,208,898
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	76,727
	<u>1,139,440</u>	<u>1,314,114</u>	<u>1,285,625</u>

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	2,727,695	2,882,892	2,769,538
Other International Student income in advance	563,486	550,000	619,919
Other	355,757	350,000	286,749
	<u>3,646,938</u>	<u>3,782,892</u>	<u>3,676,206</u>

17. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	163,679	163,679	183,805
Increase/ (decrease) to the Provision During the Year	57,582	80,000	46,554
Use of the Provision During the Year	(72,310)	(78,614)	(66,680)
Provision at the End of the Year	<u>148,951</u>	<u>165,065</u>	<u>163,679</u>
Cyclical Maintenance - Current	13,264	64,374	62,988
Cyclical Maintenance - Term	135,687	100,691	100,691
	<u>148,951</u>	<u>165,065</u>	<u>163,679</u>



18. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	214,646	158,018	205,542
Later than One Year and no Later than Five Years	199,324	177,270	232,388
Later than Five Years	-	-	-
	<u>413,970</u>	<u>335,288</u>	<u>437,930</u>

19. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,726,237	1,802,001	1,763,211
	<u>1,726,237</u>	<u>1,802,001</u>	<u>1,763,211</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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Event Centre	<i>in progress</i>	(49,884)	185,000	387,327	-	152,443
Whare Nui Refurbishment	<i>in progress</i>	13,770	-	-	-	13,770
Fire Alarm	<i>in progress</i>	-	88,200	3,360	-	(84,840)
H Block Library	<i>completed</i>	62,446	61,967	(479)	-	-
A Block HAVC	<i>completed</i>	31,497	51,633	20,137	-	-
Photography Room Upgrade	<i>completed</i>	1,616	1,615	(1)	-	-
Roofing Project	<i>completed</i>	221,504	221,605	101	-	-
Totals		<u>280,948</u>	<u>610,020</u>	<u>410,445</u>	<u>-</u>	<u>81,373</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

(84,840)

166,213

81,373

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Event Centre	<i>in progress</i>	(321,307)	-	271,423	-	(49,884)
Whare Nui Refurbishment	<i>in progress</i>	13,770	-	-	-	13,770
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
Totals		<u>(542,083)</u>	<u>-</u>	<u>823,032</u>	<u>-</u>	<u>280,948</u>



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.

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	7,955	9,008
Full-time equivalent members	0.15	0.20
<i>Leadership Team</i>		
Remuneration	979,658	918,841
Full-time equivalent members	7.78	7.30
Total key management personnel remuneration	987,613	927,849
Total full-time equivalent personnel	7.93	7.50

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	170-180
Benefits and Other Emoluments	5-6	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	6.00	5.00
140 - 150	1.00	0.00
160 - 170	0.00	1.00
	7.00	6.00

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



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:

	2018 Actual	2017 Actual
Total	\$10,000	\$20,700
Number of People	1	1

24. Contingencies

There are no contingent liabilities other than those disclosed below, and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

25. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

- (a) \$79,204 contract to remove asbestos from the hall and old admin block. This project is fully funded by the Board and is to be completed by Teak Construction in January 2019; and
- (b) \$98,000 contract to upgrade the school's fire alarm system. This project is fully funded by the Ministry and \$88,200 has been received of which \$3,360 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

- (a) operating lease for teacher laptop (TELA) not classified to finance leases as immaterial.
- (b) motor vehicle lease not classified to finance leases as immaterial.

	2018 Actual	2017 Actual
	\$	\$
No later than One Year	36,067	33,451
Later than One Year and No Later than Five Years	42,346	73,257
Later than Five Years		
	<u>78,413</u>	<u>106,708</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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	2,819,228	2,635,043	2,035,044
Receivables	1,045,641	772,285	1,025,672
Investments - Term Deposits	8,544,195	8,589,748	7,750,586
Total Cash and Receivables	12,409,064	11,997,075	10,811,302

Financial liabilities measured at amortised cost

Payables	1,139,440	1,314,114	1,208,898
Finance Leases	413,970	335,288	437,930
Total Financial Liabilities Measured at Amortised Cost	1,553,410	1,649,402	1,646,828

28. Other Matters

The School is intending, subsequent to year end to enter into commitments for the build of a performing arts centre at an estimated cost of \$9,820,000. The project is intended to be funded by \$3,112,000 of Ministry funds, and \$6,708,000 of Board funds. As of 31 December 2018 funding of \$746,210 has been received from the Ministry and \$898,653 has been spent toward preliminary costs relating to the project. The school has received preliminary Ministry of Education approval for the Board component of funding and the overall project budget, however final approval is still pending.

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 2018

The Auditor-General is the auditor of Westlake Girl's 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 22, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 24 May 2019. 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 is responsible for the other information. The other information comprises the Analysis of Variance Reporting and Kiwisport Report included on pages 26 to 34, 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, during the year our firm provided consulting services to the school with regard to forecast financial information prepared by the school. We have no other relationship with or interests in the School.



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

Analysis of Variance Reporting



School Name:	Westlake Girls High School	School Number:	0038
Strategic Aim:	Goal 1 - Personal excellence Goal 2 – Leadership Development Goal 3 – Community Engagement Goal 4 – Operational Quality		
Annual Aim:	<p>GOAL 1</p> <p>Merit and Excellence Endorsements for students to be above the national average for decile 8-10 schools.</p> <p>GOAL 2:</p> <p>To build an inclusive and safe learning environment for all our staff and students.</p> <ul style="list-style-type: none"> • 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 <p>GOAL 3:</p> <p>To improve our overall NZQA Scholarship results.</p>		
Target:	<p>Goal 1</p> <p>Merit and Excellence Endorsements for students to be above the national average for decile 8-10 schools.</p>		

	Certificate Endorsements	2018 Target
	Level 3 Merit	43
	Level 3 Excellence	22
	Level 2 Merit	45
	Level 2 Excellence	26
	Level 1 Merit	48
	Level 1 Excellence	37
	Goal 2	
	To build an inclusive and safe learning environment where staff and students feel supported and able to do their best work.	
	We used measures from the NZCER Wellbeing@school survey to form the target for this goal. This survey was completed by a sample of students across all levels in 2017.	
	Our target was to see an increase in each of these measures in the survey results in 2018	
	Goal 3	
	To improve our overall NZQA Scholarship results.	
	Our target was to increase the number of scholarships to 101	
Baseline Data:	Goal 1	
	Our baseline data incorporated two measures – our 2017 results and the 2017 results for Decile 8-10 schools – see table below	
	Certificate Endorsements	2017 Provisional / Decile 8-10
	Level 3 Merit	41.2 / 34.0
	Level 3 Excellence	21.5 / 20.2
	Level 2 Merit	48.8 / 34.0
	Level 2 Excellence	22.2 / 41.5
	Level 1 Merit	46.7 / 41.5

Goal 2

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

94% of students agreed with the statement that *"they feel safe at school"*

89% of students agreed with the statement that *"people accept me for who I am"*

81% of students agreed with the statement that *"they feel they belong at school"*

49% of students agreed with the statement that *"teachers are interested in my culture or family background"*

65% of students agreed with the statement that *"teachers make learning interesting"*

61% of students agreed with the statement that *"teachers think that all students can do well"*

Goal 3

To improve our overall NZQA Scholarship results.


Baseline data was the number of scholarships attained in 2017 - 49 scholarships were attained in 2017

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>Goal 1 <i>Merit and Excellence Endorsements for students to be above the national average for decile 8-10 schools.</i></p> <p>Deans, departments and senior leaders identified students at risk of not achieving to their expected level. Maori, Pasifika and students at risk of not achieving were mentored by deans, SLT and staff members designated as mentors and assigned time to mentor students. Form teachers were encouraged to engage more fully with students to take a greater interest in their students' academic progress. Year Level heads (SLT) ran assemblies regularly to remind students of the qualification requirements and they also provided information evenings to parents to gain their support and understanding of requirements.</p> <p>Departments looked at their assessment load and reduced the numbers of standards assessed (to around 18-20) where it was possible to do so without compromising pathways. Attendance was monitored more closely with weekly reports made to Year Level heads.</p>	<p>Goal 1</p> <p>Endorsements - Level 1 NCEA 47.1% of students gained Merit endorsements and 34.5% gained Excellence endorsements. (Merit were 6% above and Excellence 5% above decile 8-10 results) This gave a total of 81.7% of endorsements.</p> <p>Endorsements – Level 2 NCEA 47.0% of students gained Merit endorsements and 22.8% gained Excellence endorsements (Merit 14.1% above and Excellence 1.2% below Decile 8-10) This gave a total of 69.8% endorsements.</p> <p>Endorsements – Level 3 NCEA 37.7% of students gained Merit endorsements and 18.8% gained Excellence endorsements (Merit 2.7% above and Excellence 0.4% below Decile 8-10) This gave a total of 56.5% endorsements.</p>	<p>Goal 1</p> <p>Endorsements - Level 1 NCEA This is 11% above the combined Merit and Excellence decile 8-10 total and 2.5% above the WGHS 2017 endorsement benchmark. The improvement of results here appears to indicate that all the measures used were effective for Year 11.</p> <p>Endorsements – Level 2 NCEA This is 12.9% above the combined Merit and Excellence decile 8-10 total and 0.4% below the WGHS 2017 endorsement benchmark. The combined Merit and Excellence totals are pleasing and have satisfied the target set but we have noted that there has been an overall reduction in Excellence endorsements at Level 2 (2%) from our 2017 results.</p> <p>It is evident that we need to focus more on excellence criteria for standards where we are out of step with national decile 8-10 results.</p> <p>Endorsements – Level 3 NCEA This is 2.3% above the combined Merit and Excellence decile 8-10 total and 3.6% above the combined Merit</p>	<p>Goal 1 <i>Merit and Excellence Endorsements for students to be above the national average for decile 8-10 schools.</i></p> <p>Departments are identifying the areas where NCEA Excellence results in individual standards can be improved and applying measures that will contribute to improvement.</p> <p>School wide PD on Creative and Critical thinking will be held throughout the year</p>

<p>Assessment tasks were scaffolded more where TICs deemed this to be needed to ensure students could gain a better understanding of what was needed to achieve to higher levels.</p> <p>Literacy, UE Literacy and Numeracy coordinators were appointed to track students progress in these areas.</p>		<p>and Excellence WGHS 2017 endorsement benchmark. Again, the combined Merit and Excellence totals are pleasing and have satisfied the target set - particularly the improvement on 2017 school Merit endorsements which have increased by 7.3%. However, the 3.7% drop in the Excellence endorsements are concerning and an indication for us to focus on working with students to reach beyond Merit to Excellence level.</p>	
<p>Goal 2 <i>To build an inclusive and safe learning environment for all our students.</i></p> <p>The Travellers survey was re-implemented in 2018 after a gap of a few years. Students identified at risk from this survey met as a group with a guidance department member over two terms to support these students in their transition to high school. A MELLO group was formed for students who were needing support and friendship. These students self-selected into this lunchtime group.</p> <p>Several professional learning groups inquired into culturally responsive pedagogies. Then Mathematics and Science departments have strengthened links</p>	<p>Goal 2 <i>To build an inclusive and safe learning environment for all our students.</i></p> <ul style="list-style-type: none"> • 92% of students agree with the statement that they feel safe at school (2% decrease on the 2017 sample) • 90% feel accepted for who they are (1% increase) • 81% of students agreed with the statement that “they feel they belong at school” (no change) • 48% of students agree with the statement that their teachers are interested in 	<p>Goal 2 <i>To build an inclusive and safe learning environment for all our students.</i></p> <p>Although the 2018 survey was much larger with a 64% response rate (1445 students) compared to the sample taken in 2017 (171 students) the results indicate little change in these wellbeing measures.</p>	<p>Goal 2 <i>To build an inclusive and safe learning environment for all our students.</i></p> <p>Many staff will be inquiring into cultural and relational pedagogies in their TAI for 2019 and our Within School Lead will be holding sessions with staff on Tikanga and Te Reo Maori.</p> <p>We plan to hold focus groups with students to understand more about what they would like to see from their teachers in relation to the wellbeing measures indicated in the NZCER Wellbeing@school survey. Their feedback will be communicated to the teachers and support staff when available and any gaps in</p>

<p>to make the learning in the two areas more relevant for students. In Technology students were encouraged to enter local and national competitions, attend shadow tech days.</p> <p>The STEAM programme was extended to Year 10 after a successful introduction in Year 9 in 2017. One aspect of their programme for 2018 was the introduction of community projects.</p> <p>Goal 3 <i>To improve our overall NZQA Scholarship results.</i></p> <p>Our aim was to:</p> <ul style="list-style-type: none"> • 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. 	<p>their culture and family background. (1% decrease)</p> <ul style="list-style-type: none"> • 62% of students agree that their teachers make learning interesting (this question relates closest to the goal <i>"Staff encourage students to make personal connections to their learning"</i> (5% increase) • 63% of students agreed with the statement that <i>"teachers think that all students can do well"</i> (2% increase) • Staff feedback from staff survey generally indicated that they feel supported in the work that they do <p>Goal 3 <i>To improve our overall NZQA Scholarship results.</i></p> <p>69 scholarships were attained in 2018 with 6 outstanding awards and 1 Top Scholar (Chinese). This represents an increase of 41% on 2017 results and a 200% increase in the number of Outstanding awards.</p>	<p>Goal 3 <i>To improve our overall NZQA Scholarship results.</i></p> <p>The measures taken with a Scholarship coordinator appointed and departmental goals set around the number of scholarships they set as a target along with a shared responsibility helped to contribute to this improvement. The target set was ambitious and was seen as a 3-5 year goal.</p>	<p>understanding identified so that suitable PD can be arranged.</p> <p>We have begun a partnership with the NZ Institute of Wellbeing and Resilience to provide a programme for staff to navigate Wellbeing change. The objective of our Whole school Wellbeing Partnership is to support our school to learn about wellbeing in education, develop staff expertise in wellbeing, provide coaching and training to wellbeing leaders, and to assist with planning and review of wellbeing implementation strategies.</p> <p>Goal 3 <i>To improve our overall NZQA Scholarship results.</i></p> <ul style="list-style-type: none"> • Build on 2018 Scholarship programme – target for 2019 is 101 • Appoint a Scholarship working group to widen staff capability • Staff Critical Thinking focus PLD • Use TAI time to work more closely with Scholarship students and build a collective culture
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<ul style="list-style-type: none"> Students report clarity of the scholarship pathway and understanding of the rationale for participation in the scholarship programme. <p>This is what we did:</p> <ul style="list-style-type: none"> Students were encouraged to enter scholarships through assemblies and identification of capable year 12 and 13 students A Scholarship coordinator appointed starting in Term 2 Scholarship Breakfasts in Terms 2 and 3 providing focused help with wellbeing and time management Staff given planning time in Terms 2, 3 and time to work with Scholarship groups in Term 4 An academic writing workshop for students during October holidays to teach students to write clearly, concisely and to the point Regular meetings for Scholarship teachers to share practice such as critical thinking skills 		<p>The collaboration between scholarship teachers along with the sharing of responsibility among teachers within the department has helped to widen the capacity of the teachers.</p>	<ul style="list-style-type: none"> Complete a Gifted and Talented Education (GaTE) audit of the school with support from Potential to Performance (Brooke Trenwith) so that a plan can be put in place to identify students from Years 9-13 including Scholarship Pathway mapping from Y9 to 13 Opportunities for staff to complete an online GaTE course Tracking of students' data from intermediate, entrance results, PATs and CATs in Years 9 and 10
Planning for next year:			



The Board of Trustees will be supporting the school by way of allocating funding for PD and resourcing any extra hours of staffing required to help meet our targets.

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 the school received a total of Kiwisport funding of \$48,307.73 (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.