

WESTLAKE GIRLS HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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	Position	How Position Gained	Term Expired/ Expires
Joy Bradfield	Chair Person	2019 Election	2022 Election
Jane Stanley	Principal	ex Officio	2022 Election
Carolyn Ranson	Parent Rep	2019 Election	2022 Election
Russell Clements	Parent Rep	2019 Election	2022 Election
Kim Tay	Parent Rep	2019 Election	2022 Election
Andrew Hofmeyr	Parent Rep	2020 co-opted Member	2022 Election
Carol Wright	Staff Rep	2019 Election	2022 Election
Grace Chen	Student Rep	2019 Election	2020 Election
Sarah Penny	Student Rep	2020 Election	2021 Election

Accountant / Service Provider:	Internal
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WESTLAKE GIRLS HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
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	Financial Statements
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
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Westlake Girls High School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Carlyn Ranson

Full Name of Acting Board Chairperson

[Signature]

Signature of Acting Board Chairperson

18/05/2021

Date:

Jane Stanley

Full Name of Principal

[Signature]

Signature of Principal

18/05/2021

Date:

Westlake Girls High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	20,258,937	19,117,424	18,736,689
Locally Raised Funds	3	1,789,633	2,069,381	2,396,405
Interest income		213,790	135,000	290,306
International Students	4	2,984,060	2,948,453	4,479,301
		<u>25,246,420</u>	<u>24,270,258</u>	<u>25,902,701</u>
Expenses				
Locally Raised Funds	3	1,209,491	1,614,091	1,637,042
International Students	4	1,584,250	1,655,371	2,040,433
Learning Resources	5	14,207,207	13,810,311	13,777,186
Administration	6	1,143,640	1,059,500	1,095,122
Finance		33,829	31,000	50,823
Property	7	5,226,993	5,348,500	5,259,456
Depreciation	8	629,887	614,000	664,108
Loss on Disposal of Property, Plant and Equipment		3,208	15,000	3,567
Amortisation of Intangible Assets	14	5,678	6,000	15,656
		<u>24,044,183</u>	<u>24,153,773</u>	<u>24,543,393</u>
Net Surplus for the year		1,202,237	116,485	1,359,308
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>1,202,237</u></u>	<u><u>116,485</u></u>	<u><u>1,359,308</u></u>

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

Westlake Girls High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	9,363,575	9,363,579	7,931,876
Total comprehensive revenue and expense for the year	1,202,237	116,485	1,359,308
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	72,391
Equity at 31 December	10,565,812	9,480,064	9,363,575

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

Westlake Girls High School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	2,616,475	5,098,856	2,125,842
Accounts Receivable	10	933,393	837,156	841,849
GST Receivable		162,305	-	-
Prepayments		54,894	138,332	135,151
Inventories	11	24,350	30,025	29,379
Investments	12	6,187,184	3,000,000	10,602,846
Funds held for Capital Works Projects	20	502,513	2,460,386	(198,199)
		<u>10,481,114</u>	<u>11,564,755</u>	<u>13,536,868</u>
Current Liabilities				
GST Payable		-	146,340	74,904
Accounts Payable	15	1,918,572	1,301,011	1,272,986
Revenue Received in Advance	16	1,851,426	3,262,686	3,242,245
Provision for Cyclical Maintenance	17	45,477	12,840	12,564
Finance Lease Liability - Current Portion	18	130,894	146,889	137,043
Funds held in Trust	19	901,526	1,683,229	1,646,995
		<u>4,847,895</u>	<u>6,552,995</u>	<u>6,386,737</u>
Working Capital		<u>5,633,219</u>	<u>5,011,760</u>	<u>7,150,131</u>
Non-current Assets				
Property, Plant and Equipment	13	5,098,763	4,708,613	2,453,285
Intangible Assets	14	8,278	14,944	13,956
		<u>5,107,041</u>	<u>4,723,557</u>	<u>2,467,241</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	99,926	155,563	152,214
Finance Lease Liability	18	74,522	99,690	101,583
		<u>174,448</u>	<u>255,253</u>	<u>253,797</u>
Net Assets		<u>10,565,812</u>	<u>9,480,064</u>	<u>9,363,575</u>
Equity	26	<u>10,565,812</u>	<u>9,480,064</u>	<u>9,363,575</u>

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

Westlake Girls High School

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		4,125,308	3,686,082	3,665,943
Locally Raised Funds		1,690,642	2,089,570	2,493,499
International Students		1,694,396	2,948,453	3,984,253
Goods and Services Tax (net)		(237,209)	71,436	(61,383)
Funds Administered on Behalf of Third Parties		(745,469)	36,234	(79,242)
Payments to Employees		(3,694,224)	(3,902,804)	(4,023,675)
Payments to Suppliers		(2,914,757)	(3,704,429)	(4,536,147)
Cyclical Maintenance Payments in the year		(32,336)	(16,375)	(38,190)
Interest Paid		(33,829)	(31,000)	(50,823)
Interest Received		234,939	139,591	302,222
Net cash from/(to) Operating Activities		87,461	1,316,758	1,656,457
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(3,144,720)	(3,918,348)	(415,756)
Sale of Investments		4,415,662	7,602,846	(2,058,651)
Net cash from/(to) Investing Activities		1,270,942	3,684,498	(2,474,407)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	72,391
Finance Lease Payments		(167,058)	(126,047)	(227,399)
Funds Held for Capital Works Projects		(700,712)	(1,902,195)	279,572
Net cash from/(to) Financing Activities		(867,770)	(2,028,242)	124,564
Net increase/(decrease) in cash and cash equivalents		490,633	2,973,014	(693,386)
Cash and cash equivalents at the beginning of the year	9	2,125,842	2,125,842	2,819,228
Cash and cash equivalents at the end of the year	9	2,616,475	5,098,856	2,125,842

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

Westlake Girls High School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

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

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

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.

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.

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

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

i) Inventories

Inventories are consumable items held for sale and comprised 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) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

k) 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.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings - school	10–75 years
Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	8–15 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Sports	5–12 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

m) 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.

n) 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.

o) 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

q) 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.

r) 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).

s) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' 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.

t) 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.

u) Budget Figures

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

v) 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	3,597,288	3,550,000	3,430,204
Teachers' Salaries Grants	11,788,384	11,000,000	10,886,171
Use of Land and Buildings Grants	4,313,903	4,400,000	4,255,629
Other MoE Grants	414,063	42,000	41,920
Other Government Grants	145,299	125,424	122,765
	20,258,937	19,117,424	18,736,689

The school has not opted in to the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$372,155 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	506,585	450,000	557,750
Activities	634,398	1,018,121	1,086,046
Trading	241,601	211,220	302,611
Fundraising	29,953	40,000	-
Other Revenue	377,096	350,040	449,998
	1,789,633	2,069,381	2,396,405
Expenses			
Activities	1,097,223	1,494,091	1,538,156
Trading	95,280	90,000	98,886
Fundraising (Costs of Raising Funds)	16,988	30,000	-
	1,209,491	1,614,091	1,637,042
Surplus for the year Locally raised funds	580,142	455,290	759,363

2020: No international travel during the year due to COVID 19 restriction.

2019: Overseas travels were funded from locally raised funds (self-funded by students). The students travelled to:

- Italy and Greece for the purpose of cultural experience at a cost of \$233,100
- Boston for a Future Problem Solving competition at a cost of \$42,693
- Brisbane for a music tour at a cost of \$66,786
- Melbourne for a sport event at a cost of \$68,019

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	162	255	266
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	2,984,060	2,948,453	4,479,301
Expenses			
Commissions	288,320	300,000	470,064
Recruitment	10,155	70,000	174,767
International Student Levy	62,030	77,371	97,827
Employee Benefit - Salaries	1,223,745	1,208,000	1,297,775
	1,584,250	1,655,371	2,040,433
Surplus for the year International Students	1,399,810	1,293,082	2,438,868

International Travel

2020: No international travel during the year due to COVID 19 restrictions.

2019: the Principal, Associate Principal, Director of International Students and International Department advisors travelled to Korea, Taiwan, Indonesia, China, Vietnam, Thailand, Japan and Germany at a cost of \$146,750 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	559,574	641,061	622,767
Information and Communication Technology	238,515	213,500	209,424
Employee Benefits - Salaries	13,169,334	12,621,500	12,610,569
Staff Development	58,639	147,250	146,699
STAR costs	181,145	187,000	187,727
	<u>14,207,207</u>	<u>13,810,311</u>	<u>13,777,186</u>

International Travel

2020: No international travel during the year due to COVID 19 restrictions

2019: Nil.

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	16,070	16,070	16,071
Board of Trustees Fees	7,755	10,000	7,873
Board of Trustees Expenses	3,672	7,000	7,788
Communication	21,872	25,000	27,004
Consumables	31,489	33,900	38,498
Other	93,158	92,530	108,621
Employee Benefits - Salaries	938,857	850,000	862,269
Insurance	30,767	25,000	26,998
	<u>1,143,640</u>	<u>1,059,500</u>	<u>1,095,122</u>

International Travel

2020: No international travel during the year due to COVID 19 restrictions

2019: Nil.

7. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	285,387	291,500	307,724
Cyclical Maintenance Provision	12,961	20,000	54,017
Grounds	64,872	67,500	74,249
Heat, Light and Water	144,607	153,500	149,568
Repairs and Maintenance	142,672	146,000	159,875
Use of Land and Buildings	4,313,903	4,400,000	4,255,629
Security	16,640	15,000	16,065
Employee Benefits - Salaries	245,951	255,000	242,329
	<u>5,226,993</u>	<u>5,348,500</u>	<u>5,259,456</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

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Buildings - School	52,523	47,000	45,445
Furniture and Equipment	96,691	85,000	91,923
Plant & Equipment	2,573	1,000	390
Information and Communication Technology	204,930	205,000	189,417
Leased Assets	165,907	167,000	230,490
Library Resources	16,652	17,000	16,427
Sports	59,254	60,000	57,712
Sundry	31,357	32,000	32,304
	<u>629,887</u>	<u>614,000</u>	<u>664,108</u>

9. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Cash on Hand	3,571	3,721	3,721
Bank Current Account	2,262,887	5,065,846	2,092,832
Bank Call Account	350,017	29,289	29,289
Cash and cash equivalents for Statement of Cash Flows	<u>2,616,475</u>	<u>5,098,856</u>	<u>2,125,842</u>

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

10. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Receivables	10,451	12,867	12,615
Interest Receivable	20,526	37,084	41,675
Teacher Salaries Grant Receivable	902,416	787,205	787,559
	<u>933,393</u>	<u>837,156</u>	<u>841,849</u>
Receivables from Exchange Transactions	30,977	49,951	54,290
Receivables from Non-Exchange Transactions	902,416	787,205	787,559
	<u>933,393</u>	<u>837,156</u>	<u>841,849</u>

11. Inventories

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
School Uniforms	24,350	30,025	29,379
	<u>24,350</u>	<u>30,025</u>	<u>29,379</u>

12. Investments

The School's investment activities are classified as follows:

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	6,187,184	3,000,000	10,602,846
Total Investments	<u>6,187,184</u>	<u>3,000,000</u>	<u>10,602,846</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Buildings	733,349	23,936	-	-	(52,523)	704,762
Furniture and Equipment	664,207	13,686	-	-	(96,691)	581,200
Plant & Equipment	8,505	121,788	-	-	(2,573)	127,720
Information and Communication Technology	396,574	94,563	-	-	(204,930)	286,207
Leased Assets	220,774	133,848	-	-	(165,907)	188,715
Library Resources	114,992	21,434	(3,208)	-	(16,652)	116,566
Sports	250,058	4,287	-	-	(59,254)	195,091
Sundry	64,827	-	-	-	(31,357)	33,470
Building in Progress	-	2,865,032	-	-	-	2,865,032
Balance at 31 December 2020	2,453,286	3,278,574	(3,208)	-	(629,887)	5,098,763

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings	1,414,624	(709,862)	704,762
Furniture and Equipment	1,551,743	(970,544)	581,199
Plant & Equipment	130,684	(2,962)	127,722
Information and Communication Technology	1,887,410	(1,601,203)	286,207
Motor Vehicles	85,932	(85,932)	-
Leased Assets	538,926	(350,211)	188,715
Library Resources	337,324	(220,758)	116,566
Sports	673,409	(478,318)	195,091
Sundry	501,428	(467,959)	33,469
Building in Progress	2,865,032	-	2,865,032
Balance at 31 December 2020	9,986,512	(4,887,749)	5,098,763

The net carrying value of equipment held under a finance lease is \$188,715 (2019: \$220,774)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	746,548	32,246	-	-	(45,445)	733,349
Furniture and Equipment	705,481	50,646	-	-	(91,923)	664,207
Plant & Equipment	-	8,896	-	-	(390)	8,505
Information and Communication Technology	343,260	242,731	-	-	(189,417)	396,574
Leased Assets	399,209	52,055	-	-	(230,490)	220,774
Library Resources	110,486	24,500	(3,567)	-	(16,427)	114,992
Sports	261,835	45,935	-	-	(57,712)	250,058
Sundry	95,831	1,300	-	-	(32,304)	64,827
Balance at 31 December 2019	2,662,650	458,309	(3,567)	-	(664,108)	2,453,285

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	1,498,095	(764,746)	733,349
Furniture and Equipment	1,573,669	(909,462)	664,207
Plant & Equipment	8,896	(391)	8,505
Information and Communication Technology	1,906,948	(1,510,374)	396,574
Motor Vehicles	85,932	(85,932)	-
Leased Assets	1,184,315	(963,540)	220,774
Library Resources	338,144	(223,152)	114,992
Sports	669,122	(419,064)	250,058
Sundry	548,773	(483,946)	64,827
Balance at 31 December 2019	7,813,894	(5,360,608)	2,453,285

14. Intangible Assets

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

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2019	184,111	-	184,111
Additions	9,500	-	9,500
Disposals	-	-	-
Balance at 31 December 2019 / 1 January 2020	193,611	-	193,611
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020	193,611	-	193,611
Accumulated Amortisation and impairment losses			
Balance at 1 January 2019	163,999	-	163,999
Amortisation expense	15,656	-	15,656
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2019 / 1 January 2020	179,655	-	179,655
Amortisation expense	5,678	-	5,678
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020	185,333	-	185,333
Carrying amounts			
At 1 January 2019	20,112	-	20,112
At 31 December 2019 / 1 January 2020	13,956	-	13,956
At 31 December 2020	8,278	-	8,278

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2019: \$nil)

15. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	194,048	146,557	118,532
Accruals	514,555	123,279	123,279
Banking Staffing Overuse	43,233	31,342	31,342
Employee Entitlements - Salaries	1,108,521	923,771	923,771
Employee Entitlements - Leave Accrual	58,215	76,062	76,062
	<u>1,918,572</u>	<u>1,301,011</u>	<u>1,272,986</u>
Payables for Exchange Transactions	1,918,572	1,301,011	1,272,986
	<u>1,918,572</u>	<u>1,301,011</u>	<u>1,272,986</u>

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
International Student Fees	1,258,292	2,313,164	2,313,164
Other International Student income in advance	248,177	482,969	482,969
Other	344,957	466,553	446,112
	<u>1,851,426</u>	<u>3,262,686</u>	<u>3,242,245</u>

17. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	164,778	164,778	148,951
Increase to the Provision During the Year	12,961	20,000	54,017
Use of the Provision During the Year	(32,336)	(16,375)	(38,190)
Provision at the End of the Year	145,403	168,403	164,778
Cyclical Maintenance - Current	45,477	12,840	12,564
Cyclical Maintenance - Term	99,926	155,563	152,214
	145,403	168,403	164,778

18. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	130,894	146,889	137,043
Later than One Year and no Later than Five Years	74,522	99,690	101,583
	205,416	246,579	238,626

19. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	901,526	1,683,229	1,646,995
	901,526	1,683,229	1,646,995

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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Asset Capitalised \$	Closing Balances \$
Event Centre	<i>in progress</i>	(388,940)	1,148,785	(1,860,645)	2,460,386	(2,460,386)	322,920
Whare Nui Refurbishment	<i>completed</i>	13,770	-	(13,770)	-	-	-
Fire Alarm	<i>completed</i>	10,156	-	(10,156)	-	-	-
10YPP	<i>completed</i>	166,815	-	(166,815)	-	-	-
High Voltage Cable and Switchboards	<i>in progress</i>	-	-	(159,328)	-	-	159,328
Asbestos removal	<i>in progress</i>	-	-	(2,265)	-	-	2,265
Landscaping	<i>in progress</i>	-	-	(11,380)	-	-	11,380
ILE Project 38-20-07	<i>in progress</i>	-	-	(4,480)	-	-	4,480
Food Tech Room Project	<i>in progress</i>	-	-	(2,140)	-	-	2,140
Totals		(198,199)	1,148,785	(2,230,979)	2,460,386	(2,460,386)	502,513

Represented by:

Funds Due from the Ministry of Education

502,513
502,513

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Event Centre	<i>in progress</i>	152,443	1,099,334	(557,951)	-	(388,940)
Whare Nui Refurbishment	<i>in progress</i>	13,770	-	-	-	13,770
Fire Alarm	<i>in progress</i>	(84,840)	-	(94,996)	-	10,156
10YPP	<i>in progress</i>	-	16,350	(183,165)	-	166,815
Totals		81,373	1,115,684	(836,112)	-	(198,199)

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	7,755	7,873
Full-time equivalent members	0.15	0.19
<i>Leadership Team</i>		
Remuneration	1,107,491	1,003,395
Full-time equivalent members	8.00	7.96
Total key management personnel remuneration	1,115,246	1,011,268
Total full-time equivalent personnel	8.15	8.15

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	230-240	220-230
Benefits and Other Emoluments	5-6	5-6

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	24	7
110 - 120	6	0
120 - 130	1	0
160 - 170	1	1
	32.00	8.00

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:

	2020 Actual	2019 Actual
Total	\$87,000	\$14,000
Number of People	2	1

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

25. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

a) \$9,991,000 contract for building a performing arts centre. The project is funded by \$3,271,000 of Ministry funds, and \$6,720,000 of Board funds. \$2,982,366 has been received from the Ministry and \$5,777,635 has been spent toward costs relating to the project. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$9,991,000)

(b) Operating Commitments

As at 31 December 2020 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.

	2020 Actual	2019 Actual
No later than One Year	\$ 19,543	\$ 36,431
Later than One Year and No Later than Five Years	13,483	12,121
	<u>33,026</u>	<u>48,552</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:

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	2,616,475	5,098,856	2,125,842
Receivables	933,393	837,156	841,849
Investments - Term Deposits	6,187,184	3,000,000	10,602,846
Total Financial assets measured at amortised cost	<u>9,737,052</u>	<u>8,936,012</u>	<u>13,570,537</u>

Financial liabilities measured at amortised cost

Payables	1,918,572	1,301,011	1,272,986
Finance Leases	205,416	246,579	238,626
Total Financial Liabilities Measured at Amortised Cost	<u>2,123,988</u>	<u>1,547,590</u>	<u>1,511,612</u>

28. Events After Balance Date

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

29. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WESTLAKE GIRLS HIGH SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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 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 2020, 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 2020; 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 19 May 2021. This is the date at which our opinion is expressed.

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

Basis for 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We 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 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 arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International 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 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
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Strategic Aim:	<p>Vision – <i>Confident, optimistic, robust young women who are proud citizens of Aotearoa New Zealand, equipped for Global Success</i></p> <p>Purpose – <i>To provide a positive, inclusive environment delivering the highest-quality academic education, with rich opportunities for personal growth</i></p> <p>Goal 1 – Academic Achievement. <i>Inspire, engage and challenge all students to achieve their academic potential.</i></p> <p>Goal 2 – Personal Growth. <i>Enhance the development of personal strengths, characteristics and leadership capability in all our students.</i></p> <p>Goal 3 – Hauora. <i>Physical Health & Mental Wellbeing Build vital, resilient young women to lead active and productive lives</i></p>
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GOAL ONE	AC			
STRATEGIC INITIATIVES				
Strengthen teacher practices:	<ul style="list-style-type: none"> Strengthen the school culture around high expectations and growth mindset. 	<ul style="list-style-type: none"> Provide PD opportunities to build innovative pedagogical practice 	<ul style="list-style-type: none"> Evidence of reflection and review in Department meetings / subject meetings minutes Evidence in appraisal conversations 	
		<ul style="list-style-type: none"> Fewer standards not attempted Higher student attendance at Scholarship exams Increase excellence endorsements across Levels 1,2 +3 to reflect the potential of our students Academic Targets 		

STRATEGIC INITIATIVES	ACTIONS 2020	MEASURES
Know our students:	<ul style="list-style-type: none"> Build relational trust with our students through increased engagement in our 'Strategies for Teachers' card 	<ul style="list-style-type: none"> Evidence in appraisal conversations Evidence in teaching and learning, student feedback and student well-being survey
	<ul style="list-style-type: none"> Continue to refine student tracking data and share regularly with HOD's + TIC's to encourage engagement with data Build staff capability and engagement in KAMAR and ASSAY to increase knowledge of students and effectiveness in the classroom 	<ul style="list-style-type: none"> Evidence in department meeting minutes of staff engaged with student achievement data and using KAMAR with confidence to regularly reflect and review student progress All deadlines for recording Senior and Junior student data met

ACADEMIC TARGETS 2021	
MAORI + PASIFIKA PERFORMANCE	Level 1,2+3 +UE Pass rates within 5% of the overall school rate
NCEA Level 1 PASS RATE	94%
NCEA Level 2 + 3 PASS RATE	>93%
UE PASSRATE	85%
EXCELLENCE ENDORSEMENTS AT ALL LEVELS	>Decile 8 – 10 Schools
SCHOLARSHIP	<ul style="list-style-type: none"> Scholarship entries above the National average Higher student attendance at Scholarship exams

GOAL TWO	PERSONAL GROWTH	
STRATEGIC INITIATIVES	ACTIONS 2020	MEASURES
Developing strengths:	<ul style="list-style-type: none"> • Build students awareness of their strengths, character traits and interests and those of others • Increase teacher and student knowledge and awareness of key competencies 	<ul style="list-style-type: none"> • Career development programme implemented across year levels • Key competencies visible in department schemes
	<ul style="list-style-type: none"> • Continue to promote extra-curricular engagement 	<ul style="list-style-type: none"> • Increase extra-curricular engagement > 70% (64% 2019)
	<ul style="list-style-type: none"> • Student Pathways: Years 9-11 Curriculum review, Level 1, local curriculum, GaTE and Scholarship students 	<ul style="list-style-type: none"> • Years 9-11, Level 1, local curriculum fit for purpose with recommendations for curriculum and assessment in 2021 and beyond presented for consideration
Growing leadership:	<ul style="list-style-type: none"> • Extend leadership programme for Prefects • Increase Leadership opportunities for all years 	<ul style="list-style-type: none"> • Two training sessions per Term in Terms 1,2 +3 • Increase numbers completing Citizenship Award Scheme in Year 9

GOAL THREE	HAUORA	
STRATEGIC INITIATIVES	ACTIONS 2020	MEASURES
Positive messaging:	<ul style="list-style-type: none"> Promote a common language, through a strengths approach and awareness of positive messaging 	<ul style="list-style-type: none"> Student survey
	<ul style="list-style-type: none"> Promote physical activity for all students Encourage House spirit and involvement 	<ul style="list-style-type: none"> Establish reliable benchmark data Increase the number of opportunities offered
Practices to support student wellbeing:	<ul style="list-style-type: none"> Consider student wellbeing in all decisions related to curriculum, assessment + school systems 	<ul style="list-style-type: none"> Documented in Minutes of meetings Student survey

Westlake Girls High School

Analysis of Variance 2020

GOAL 1.

Inspire, engage and challenge all students to achieve their academic potential.

What did we do?	What happened?	Why did it happen?	Where to next?
Strengthen teacher practices: <i>Strengthen the school culture around high expectations and growth mindset. Provide PD opportunities to build innovative pedagogical practice</i>	PD to start the year: Adrienne Buckingham on 'Belonging and Inclusion' from The NZ Institute of Resilience + Wellbeing. Anton Blank reinforced this later. Toolbox sessions taken by WSL's and other staff	New timetable structure implemented to allow a 1 hour period per week for PD O:\Admin 2021\Jane\Strategic Documents\PD Calendar 2020.docx	Continue High Expectations and Growth Mindset PLD for staff Applied for PLD for local curriculum with a focus on cultural inclusivity, growth mindset and high expectations. Develop a pedagogical framework – continue work already done.
ACADEMIC TARGETS			
MAORI + PASIFIKA PERFORMANCE -Level 1,2+3 + UE Pass rates within 5% of the overall school rate	Level 1: Targets met Whole School 94.5% Maori: 97.1% Pasifika: 91.3% Level 2: Targets met Whole School 96.1% Maori: 90.5% Pasifika: 95.8% Level 3: Targets met Whole School 96.1% Maori: 90.5% Pasifika: 94.7% UE: Targets not met Whole School 88.9% Maori: 76.2% Pasifika: 73.7%	HOD catch ups individually with SLT 1 x per term to track and support students. WSL role targeted at evaluating our mentoring programme. What works well and how can we further support students? This was interrupted by COVID The combinations of courses student chose did not always allow them to attain UE.	Continue Māori and Pasifika Mentoring New role: person allocated to track and monitor ongoing mentoring. Identified Pasifika students who need further support in Y10 (from Y9 PAT, CAT and exam data) – they are now provided with one on one or small group tutoring in numeracy and literacy once a week with a dedicated teacher (extra to mentoring) Continue our Whanau evenings and focus on high expectations and growth mindset for all students.
WHOLE SCHOOL RESULTS: NCEA Level 1 PASS RATE - 94% NCEA Level 2 PASS RATE > 93% NCEA Level 3 PASS RATE > 93%	Target Met 94.5% Target Met 96.1% Target Met 96.1%	Student tracking data is providing valuable information on course combinations and identification of students at risk of not achieving. https://docs.google.com/spreadsheets/d/1bG6dVBuoBSKRHqJKykps2rVOD2wuvYQ95hQs6guZof0/edit#gid=0 Tracking the accumulation of 14 credits in each subject from Year 11 has enabled us to be proactive in providing opportunities for students at risk of not achieving.	Looking closely at combinations of courses students have chosen to make sure success is possible. Continued 14 credit tracking, monitoring and mentoring at Y13 so staff and students know what needs to be achieved. Raise HOD awareness of impact of course structures. Continue to review the percentages and numbers of students who do not achieve credits through N/A or ABS and make evidence-based changes where necessary.

		<p>Year level SLT role: This has evolved since being established in 2018 and changes of personal at Year levels had an impact in 2020.</p> <p>This focus is on tracking certificate achievement.</p>	<p>2021 Year 12 cohort: Those students who did not achieve Level 1 are a long way behind – will need to support and monitor carefully.</p> <p>HOD focus on subject endorsements. How will the new ‘achieved’ subject endorsement impact student motivation and choices?</p>
UE PASSRATE – 85%	Target Met 88.9%	An awareness of combinations of courses and their impact on student’s ability to attain UE. Student engagement in their own data has resulted in renewed motivation and informed decisions.	Continue effective 14 credit tracking and the resulting proactive support for students. Raise HOD awareness of the impact of course structures on student’s ability to achieve and ensure the necessary changes are made.
EXCELLENCE ENDORSEMENTS AT ALL LEVELS -> Decile 8-10 Schools	Target Met @ Level 1 + 2 WGHS 		

What did we do?	What happened?	Why did it happen?	What next?
<p>Know our students:</p> <p><i>Build relational trust with our students through increased engagement in our 'Strategies for Teachers' card</i></p> <p><i>Evidence in appraisal conversations</i></p> <p><i>Evidence in teaching and learning, student feedback and student well-being survey</i></p>	<p>Focussing on getting to know our students better – the language they speak at home, understanding ways that help them learn better and investigating ways to help build a growth mind set, making form time more productive and providing better data at transition points.</p> <p>A whole staff session on Belonging and Inclusion on February 5 followed by "Toolbox" sessions with staff around "Getting to know your students" in Term 1.</p> <p>We experienced a Social Media incident where a Year 13 student posted an offensive Blackface post. This was followed later in the year with 3 x zoom sessions with Anton Blank. The focus was on Maori students</p>	<p>Continued relationship with NZIWR for Term1.</p> <p>https://docs.google.com/document/d/1_A7u_szwRYCALijYRdbnDyJvYFDvUVzHcSRyG4v8pv/AE/edit</p> <p>WSL roles for 2020 were purposefully targeted to these areas and staff PD toolbox sessions enabled regular sharing among the whole staff.</p> <p>The session on belonging and inclusion also integrated high expectations and growth mindset.</p> <p>This was a catalyst for a community Hui, staff and student engagement and awareness of cultural inclusivity. We engaged Melanie Riwai- Couch and surveyed our Maori and Pasifika parents.</p> <p>https://drive.google.com/drive/u/0/folders/1n83hsV2CDyHfQBB2kcFebmq_BX0Xxvze</p>	<p>We will continue to focus in building relational trust and cultural inclusivity in 2021.</p> <p>This is a focus of the PLD we have applied for and will be incorporated into our pedagogical framework.</p> <p>We will provide staff class lists off KAMAR – with all student details including ethnicity, language spoken at home and continue to develop their capability to use this tool.</p> <p>We were involved in ERO's review of COVID and collected student voice during the year. As such, we did not survey our students specifically as planned but also implemented a student wellbeing APP 'PULSE' and are continuing with this in 2021.</p>
<p><i>Continue to refine student tracking data, share regularly and build staff capability and engagement in KAMAR and ASSAY to increase knowledge of students and effectiveness in the classroom.</i></p> <p><i>Evidence in department meeting minutes of staff engaged with student achievement data and using KAMAR with confidence to regularly reflect and review</i></p>	<p>Student tracking data is being refined and providing greater insight into improvements we can make to course structures and the impact across the school. O:\Admin\2021\DATA\MASTER DATA PDF ALL DEPT.pdf</p> <p>We regard 14 credits as a measure of success in a course and courses where percentages gaining 14 credits or more is below the average for that level require further investigation</p> <p>PD sessions on what KAMAR and ASSAY can produce and how to use it. – 1 session held but interrupted by COVID</p>	<p>This work has been allocated to a role outside of the teaching staff. This has resulted in ongoing analysis of greater detail. This approach has provided valuable information that had been under the radar prior. We are able to identify students who are at risk in time to put interventions in place.</p> <p>Further planned sessions were interrupted by COVID.</p> <p>Form Teachers taking a more proactive role – SLT guiding – 1 x meeting per month</p>	<p>We are continuing consultation with our Maori and Pasifika parents to identify a pathway forward using the results of Melanie's survey. We hope to extend the survey to all parents in 2021.</p> <p>We will continue this work and are part of the ERO pilot review process.</p> <p>Engaging our staff in their student's data will continue to be a focus in 2021.</p> <p>Review of results at the beginning of the year to include course changes where evidence shows they are not fit for purpose.</p> <p>Celebrate our great results!! – minor tweaks will continue to result in small but important gains.</p>
<p><i>All deadlines for recording Senior and Junior student data met.</i></p>	<p>Target not met</p>	<p>COVID disruption and changes to timings of assessments made this difficult.</p>	<p>In 2021 we will focus on growing a culture of continued improvement across the school. We need to continue to help staff understand the impact of this on colleagues + student outcomes</p>

Commented [JS1]:

GOAL 2: PERSONAL GROWTH. Enhance the development of personal strengths, characteristics and leadership capability in all our students.

What did we do?	What happened?	Why did it happen?	What next?
Developing strengths: <i>Build students awareness of their strengths, character traits and interests and those of others through a career development programme implemented across year levels.</i>	<p>The careers team visited form classes to show students how to use Career Central in smaller groups.</p> <p>Form teachers shown how to use the programme.</p>	<p>This was a planned focus with shared responsibility across the team and sessions scheduled in advance.</p> <p>Work continued via google classrooms when COVID interrupted.</p>	<p>This area is evolving quickly, with our new Events Centre due for completion in Term 2. We aim to provide regular opportunities for Parents and Staff to engage with up information and trends. It is hoped this will provide students with consistent and accurate advice.</p>
<i>Increase teacher and student knowledge and awareness of key competencies and see these in department schemes.</i>	<p>Mid- year Junior reports –included key competency statements for the three term rotation in Year 9 as well as in general comments.</p>	<p>Junior reports – format remodelled – this process included staff consultation.</p>	<p>Explore this area further with a view to identifying a matrix at each Year level of the development we should see in different contexts.</p>
<i>Increase extra-curricular engagement > 70% (64% 2019)</i>	<p>Another Expo was held in 2020 for new and current students to learn of the availability of existing and new clubs and groups.</p> <p>Target – data lost</p>	<p>There were gains made despite the disruption of COVID.</p> <p>We had a ransomware attack in July and lost the groups in KAMAR so data to show improvement is difficult.</p>	<p>We participated in a National Sport NZ survey which provided information on activity levels and barriers to being active.</p> <p>Compared to their peers, both regionally + nationally, our inactive students perceived themselves to be too much work / not enough time to increase their exercise. We need to investigate this.</p>
Student Pathways: <i>Years 9-11 Curriculum review, Level 1, Local curriculum, GaTE and Scholarship Local curriculum fit for purpose in 2021 and beyond presented for consideration.</i>	<p>Started well and collected a lot of data – had a framework to start before interruption</p>	<p>NCEA TOD ignited the conversations at the end of the year.</p>	<p>Prioritise Level 1 programmes for 2021-2023</p> <p>Implementation of new NCEA standards alongside our own identification of essential knowledge and pathways for students</p> <p>Aotearoa New Zealand History curriculum – ready for implementation in 2022</p> <p>Responding to the refreshed New Zealand Curriculum and engaging with the ‘Understand, Know, Do’ model, as well as clear learning progressions and progress statements which will be provided over the next five years for each learning area.</p>
What did we do?	What happened?	Why did it happen?	What next?
Growing leadership: <i>Extend leadership programme for Prefects Two training</i>	<p>The regular programme continued successfully. This is coordinated by the Career and Leadership Development</p>	<p>While we were unable to extend formal opportunities due to the COVID disruption, the many crisis that we faced together</p>	<p>2021 started with a very successful two day, live in, leadership development programme for the Prefect leadership group.</p>

<p>sessions per Term in Terms 1,2 +3</p> <p>Increase Leadership opportunities for all years. Increase numbers completing Citizenship Award Scheme in Year</p>	<p>Dept. The Prefects completed their research project on inclusivity. O:\Admin 2021\Jane\Strategic Documents\Becoming Cultured Swans.pdf O:\Admin 2021\Jane\Strategic Documents\Cultural Agreement.docx</p> <p>O:\Admin 2021\Jane\Strategic Documents\Form Time Session Plan.pdf</p> <p>A student-led group worked with Anya Satyanand from the Princes Trust and have formed a plan for 2021 which includes working with groups of both students and staff to raise awareness of unconscious bias. WGHS Draft Student Action Plan (002).docx</p> <p>Numbers who completed the Year 9 citizenship award scheme were down from 2019. Target not met</p>	<p>provided another dimension for the 2020 Prefect leaders.</p> <p>The BOT student trustee coordinated a group Year 12 students who had expressed a desire to help after attending the community Hui.</p> <p>COVID interruptions had a big impact on Engaging students and their ability to complete this.</p>	<p>Programme for the remainder of the year is scheduled.</p> <p>Understanding leadership as a process of development for all students. All staff have a role in this development. These skills incorporate some of the key competencies and will be part of the matrix mentioned above. WSL role in this area. We would like to explore the research and evidence of how these skills are developed through ages 13 – 18years. Looking at a variety of contexts that may bring clarity to staff of where they can contribute. STUDENT LEADERSHIP DEVELOPMENT.docx</p> <p>In 2021 we will look for alternatives that can be completed online in case this happens again.</p>
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GOAL 3: HAUORA. Physical Health & Mental Wellbeing Build vital, resilient young women to lead active and productive lives

What did we do?	What happened?	Why did it happen?	What next?
<p>Positive messaging: <i>Promote a common language, through a strengths approach and awareness of positive messaging and gather student feedback.</i></p> <p><i>Promote physical activity for all students and Establish reliable benchmark data. Increase the number of opportunities offered. Encourage House spirit and involvement</i></p>	<p>PD sessions with Adrienne Buckingham and Anton Blank as well as our own tool-box sessions reinforced this. One session looking at Carol Dwight's research and another with activities and classroom strategies.</p> <p>Due to the COVID disruption we chose not to survey students.</p> <p>Despite the COVID disruptions the Sports staff were nimble and flexible and offered many opportunities for students 'inside our bubble' 2020 Participation Highlights.pptx Started well with Athletics day and other initiatives. House Captains and Prefects continued through lockdown running challenges and activities online.</p>	<p>Our PD focus of high expectations and developing a growth mindset links here. Raising staff awareness of the impact of their messaging to students and developing a common language.</p> <p>Transitioning back after lockdowns: - we gave clear instructions to staff about their positive messaging to students and followed this up with communication to parents.</p> <p>HOF PE, HEALTH + SPORT. This was a new role in 2020 and has contributed to the collaboration of these areas.</p> <p>COVID disruption offered other opportunities. Christina Pollock ran profiles of students and staff and how they were doing during lockdown</p>	<p>Are we empowering are students? Do we enable, challenge and nurture? What do these behaviours look like for staff?</p> <p>In 2020 + 2021 Campbell Thompson (HPSNZ Psychologist) has taken a session during the leadership training on self-belief – feedback has been very positive. We would like to explore how we can influence student's self-belief to incorporate strategies into our pedagogical framework.</p> <p>PE staff only have one general duty and the second will be to assist the Sports Dept. in lunchtime and afterschool activities. Look at options for House fundraising that involve physical activity.</p>
<p>Practices to support student wellbeing: <i>Consider student wellbeing in all decisions related to curriculum, assessment + school systems - evidence in meeting minutes.</i></p>	<p>Our online learning model recognised the challenges families would face and encouraged student agency and self-management. O:\Admin 2021\Jane\Strategic Documents\Curriculum Design and Delivery Overview.docx</p> <p>We chose derived grade tests over school exams. Departments encouraged to reduce assessment. Teachers were able to record students of concern during the lockdown period – these students were contacted and supported by the Deans. Our counselling team were available online for students.</p>	<p>Teacher and student wellbeing prioritised. This was very purposeful in our response to COVID We were part of ERO COVID inquiry. Communications to staff, students + parents were consistent around this approach.</p> <p>A strong Pastoral Team – House meetings continued virtually. Our SENCO and teacher aides were all online continuing their work with students who have specific learning needs.</p>	<p>2021 – we began the year preparing for another lockdown, checking student devices and connectivity. How can we use the feedback gathered from all during lockdowns to improve practise and give students agency in their learning?</p> <p>2021 Continue to develop our Pastoral team – through Leadership Projects and enable them further opportunities to influence our students in a positive way.</p>

	<p>Trialled the 'Pulse Wellbeing App' which gives a weekly picture of changes in student wellbeing responses.</p>	<p>Take up was low due to the interruption of the Ransomware attack. The data we did collect enabled the Pastoral team to respond quickly to a number of students who needed support.</p>	<p>We are continuing with Pulse App and aim to have 80% of our students connected.</p> <p>O:\Admin 2021\Jane\Strategic Documents\Pulse 2020 DataSummary.pdf</p>
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Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020 the school received a total of Kiwisport funding of \$52,364.05 (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.