

WESTLAKE GIRLS HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

Name	Position	How Position Gained	Term Expired/ Expires
Joy Bradfield	Presiding Member	2019 Election	2022 Election
Jane Stanley	Principal	ex Officio	2022 Election
Carolyn Ranson	Parent Representative	2019 Election	2022 Election
Russell Clements	Parent Representative	2019 Election	2022 Election
Kim Tay	Parent Representative	2019 Election	2022 Election
Andrew Hofmeyr	Parent Representative	2020 co-opted Member	2022 Election
Challen Wilson	Parent Representative	2021 co-opted Member	2022 Election
Carol Wright	Staff Representative	2019 Election	2022 Election
Sarah Penny	Student Representative	2019 Election	2021 Election

Accountant / Service Provider: Internal

WESTLAKE GIRLS HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Westlake Girls High School

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

SYLVIA JOY BRADFELD

Full Name of Presiding Member



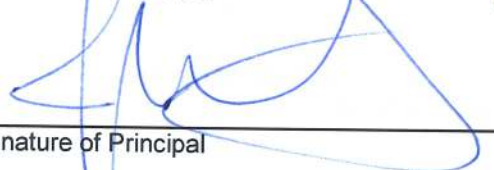
Signature of Presiding Member

27.05.2022

Date:

Jane Eileen Stanley

Full Name of Principal



Signature of Principal

27/5/2022

Date:

Westlake Girls High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	19,418,877	19,331,503	20,258,937
Locally Raised Funds	3	2,045,257	2,290,138	1,789,633
Interest Income		27,673	50,000	213,790
Gain on Sale of Property, Plant and Equipment		6,000	-	-
International Students	4	1,602,259	1,566,411	2,984,060
		<u>23,100,066</u>	<u>23,238,052</u>	<u>25,246,420</u>
Expenses				
Locally Raised Funds	3	1,270,795	1,514,559	1,209,491
International Students	4	797,613	925,034	1,584,250
Learning Resources	5	14,330,979	13,348,126	14,207,207
Administration	6	1,025,713	1,099,532	1,143,640
Finance		37,013	45,900	33,829
Property	7	4,148,572	5,373,800	5,226,993
Depreciation	12	611,311	635,000	629,887
Loss on Disposal of Property, Plant and Equipment		7,287	-	3,208
Amortisation of Intangible Assets	13	3,528	-	5,678
		<u>22,232,811</u>	<u>22,941,951</u>	<u>24,044,183</u>
Net Surplus / (Deficit) for the year		867,255	296,101	1,202,237
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>867,255</u>	<u>296,101</u>	<u>1,202,237</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		10,565,812	10,565,812	9,363,575
Total comprehensive revenue and expense for the year		867,255	296,101	1,202,237
Equity at 31 December		11,433,067	10,861,913	10,565,812

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	2,941,022	3,301,997	2,616,475
Accounts Receivable	9	1,006,398	950,037	933,393
GST Receivable		40,971	-	162,305
Prepayments		92,130	55,862	54,894
Inventories	10	38,930	25,141	24,350
Investments	11	1,000,000	2,500,000	6,187,184
Funds held for Capital Works Projects	20	510,581	327,100	502,513
		5,630,032	7,160,137	10,481,114
Current Liabilities				
GST Payable		-	82,744	-
Accounts Payable	14	1,505,599	1,556,964	1,918,572
Borrowings	15	29,656	-	-
Revenue Received in Advance	16	896,219	1,169,432	1,851,426
Provision for Cyclical Maintenance	17	43,479	46,387	45,477
Finance Lease Liability	18	107,204	107,203	130,894
Funds held in Trust	19	390,501	492,000	901,526
		2,972,658	3,454,730	4,847,895
Working Capital Surplus/(Deficit)		2,657,374	3,705,407	5,633,219
Non-current Assets				
Property, Plant and Equipment	12	9,852,727	8,327,206	5,098,763
Intangible Assets	13	4,750	4,778	8,278
		9,857,477	8,331,984	5,107,041
Non-current Liabilities				
Borrowings	15	870,344	1,000,000	-
Provision for Cyclical Maintenance	17	137,800	101,925	99,926
Finance Lease Liability	18	73,640	73,553	74,522
		1,081,784	1,175,478	174,448
Net Assets		11,433,067	10,861,913	10,565,812
Equity		11,433,067	10,861,913	10,565,812

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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		3,893,871	3,888,270	4,125,308
Locally Raised Funds		1,970,266	2,304,181	1,690,642
International Students		713,554	870,165	1,694,396
Goods and Services Tax (net)		121,334	245,049	(237,209)
Payments to Employees		(2,808,654)	(2,846,615)	(3,694,224)
Payments to Suppliers		(3,752,308)	(4,349,708)	(2,947,093)
Interest Paid		(37,013)	(45,900)	(33,829)
Interest Received		46,539	51,613	234,939
Net cash from/(to) Operating Activities		147,589	117,055	832,930
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		6,000	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(5,372,562)	(3,696,856)	(3,144,720)
Proceeds from Sale of Investments		5,187,184	3,687,184	4,415,662
Net cash from/(to) Investing Activities		(179,378)	(9,672)	1,270,942
Cash flows from Financing Activities				
Finance Lease Payments		(24,572)	(187,748)	(167,058)
Loans Received/ Repayment of Loans		900,000	1,000,000	-
Funds Administered on Behalf of Third Parties		(519,092)	(234,113)	(1,446,181)
Net cash from/(to) Financing Activities		356,336	578,139	(1,613,239)
Net increase/(decrease) in cash and cash equivalents		324,547	685,522	490,633
Cash and cash equivalents at the beginning of the year	8	2,616,475	2,616,475	2,125,842
Cash and cash equivalents at the end of the year	8	2,941,022	3,301,997	2,616,475

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 2021

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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements 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 12.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants

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) 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.

e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

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.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Board Owned Buildings	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

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.

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

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

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 entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

r) 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.

s) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	3,752,482	3,746,000	3,597,288
Teachers' Salaries Grants	12,358,056	11,000,000	11,788,384
Use of Land and Buildings Grants	3,123,717	4,400,000	4,313,903
Other MoE Grants	57,539	41,920	414,063
Other Government Grants	127,083	143,583	145,299
	<u>19,418,877</u>	<u>19,331,503</u>	<u>20,258,937</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$24,008 for the year ended 31 December 2021. (2020: \$372,155)

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	603,619	550,000	506,585
Curriculum related Activities - Purchase of goods and services	14,895	17,800	8,823
Fees for Extra Curricular Activities	762,488	931,411	634,398
Trading	321,549	340,000	241,601
Fundraising & Community Grants	4,684	30,000	29,953
Other Revenue	338,022	420,927	368,273
	<u>2,045,257</u>	<u>2,290,138</u>	<u>1,789,633</u>
Expenses			
Extra Curricular Activities Costs	1,180,823	1,414,559	1,097,223
Trading	88,996	85,000	95,280
Fundraising and Community Grant Costs	976	15,000	16,988
	<u>1,270,795</u>	<u>1,514,559</u>	<u>1,209,491</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u><u>774,462</u></u>	<u><u>775,579</u></u>	<u><u>580,142</u></u>

2021: No international travel during the year due to COVID-19 restriction.
2020: Nil.

4. International Student Revenue and Expenses

International Student Roll

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
	91	91	162
Revenue			
International Student Fees	\$ 1,602,259	\$ 1,566,411	\$ 2,984,060
Expenses			
Student Recruitment	171,684	256,686	298,475
Employee Benefit - Salaries	574,253	600,000	1,199,991
Other Expenses	51,676	68,348	85,784
	<u>797,613</u>	<u>925,034</u>	<u>1,584,250</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>804,646</u>	<u>641,377</u>	<u>1,399,810</u>

International Travel

2021: No international travel during the year due to COVID-19 restriction.

2020: Nil

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	522,909	647,126	559,574
Information and Communication Technology	222,873	216,000	238,515
Employee Benefits - Salaries	13,344,025	12,144,000	13,169,334
Staff Development	63,959	139,000	58,639
STAR costs	177,213	202,000	181,145
	<u>14,330,979</u>	<u>13,348,126</u>	<u>14,207,207</u>

International Travel

2021: No international travel during the year due to COVID-19 restriction.

2020: Nil.

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	16,552	16,552	16,070
Board Fees	8,330	10,000	7,755
Board Expenses	1,791	6,000	3,672
Communication	15,876	18,300	21,872
Consumables	22,512	32,500	31,489
Other	55,335	96,180	93,158
Employee Benefits - Salaries	875,327	890,000	938,857
Insurance	29,990	30,000	30,767
	<u>1,025,713</u>	<u>1,099,532</u>	<u>1,143,640</u>

International Travel

2021: No international travel during the year due to COVID-19 restriction.

2020: Nil.

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	291,027	297,300	285,387
Cyclical Maintenance Provision	63,379	20,000	12,961
Grounds	84,150	64,000	64,872
Heat, Light and Water	176,765	171,500	144,607
Repairs and Maintenance	138,407	144,000	142,672
Use of Land and Buildings	3,123,717	4,400,000	4,313,903
Security	15,106	15,000	16,640
Employee Benefits - Salaries	256,021	262,000	245,951
	<u>4,148,572</u>	<u>5,373,800</u>	<u>5,226,993</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	2,941,022	3,301,997	2,616,475
Cash and cash equivalents for Statement of Cash Flows	<u>2,941,022</u>	<u>3,301,997</u>	<u>2,616,475</u>

Of the \$2,941,022 Cash and Cash Equivalents, \$168,129 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2021 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	18,940	10,660	10,451
Interest Receivable	1,660	18,913	20,526
Teacher Salaries Grant Receivable	985,798	920,464	902,416
	<u>1,006,398</u>	<u>950,037</u>	<u>933,393</u>
Receivables from Exchange Transactions	20,600	29,573	30,977
Receivables from Non-Exchange Transactions	985,798	920,464	902,416
	<u>1,006,398</u>	<u>950,037</u>	<u>933,393</u>

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	38,930	25,141	24,350
	<u>38,930</u>	<u>25,141</u>	<u>24,350</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	1,000,000	2,500,000	6,187,184
Total Investments	<u>1,000,000</u>	<u>2,500,000</u>	<u>6,187,184</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings	3,569,794	4,289,982	-	-	(90,447)	7,769,329
Furniture and Equipment	581,199	441,074	-	-	(87,069)	935,204
Plant & Equipment	127,722	396,313	-	-	(19,924)	504,111
Information and Communication Technology	286,207	78,925	-	-	(162,619)	202,513
Leased Assets	188,715	139,144	-	-	(154,589)	173,270
Library Resources	116,566	24,275	(7,287)	-	(16,694)	116,859
Sports	195,091	-	-	-	(58,404)	136,687
Sundry	33,469	2,850	-	-	(21,565)	14,754
Balance at 31 December 2021	<u>5,098,763</u>	<u>5,372,562</u>	<u>(7,287)</u>	<u>-</u>	<u>(611,311)</u>	<u>9,852,727</u>

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	8,560,527	(791,197)	7,769,329	1,414,624	(709,862)	704,762
Furniture and Equipment	1,693,360	(758,156)	935,204	1,551,743	(970,544)	581,199
Plant & Equipment	526,998	(22,886)	504,112	130,684	(2,962)	127,722
Information and Communication Technology	1,955,157	(1,752,644)	202,513	1,887,410	(1,601,203)	286,207
Motor vehicles	76,933	(76,933)	-	85,932	(85,932)	-
Leased Assets	445,430	(272,160)	173,270	538,926	(350,211)	188,715
Library Resources	340,510	(223,651)	116,859	337,324	(220,758)	116,566
Sports	673,409	(536,722)	136,687	673,409	(478,318)	195,091
Sundry	470,285	(455,531)	14,754	501,428	(467,959)	33,469
Buildings in Progress	-	-	-	2,865,032	-	2,865,032
Balance at 31 December	<u>14,742,609</u>	<u>(4,889,880)</u>	<u>9,852,727</u>	<u>9,986,512</u>	<u>(4,887,749)</u>	<u>5,098,763</u>

13. 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 2020	193,611	-	193,611
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020 / 1 January 2021	193,611	-	193,611
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021	193,611	-	193,611
Accumulated Amortisation and impairment losses			
Balance at 1 January 2020	179,655	-	179,655
Amortisation expense	5,678	-	5,678
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020 / 1 January 2021	185,333	-	185,333
Amortisation expense	3,528	-	3,528
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021	188,861	-	188,861
Carrying amounts			
At 1 January 2020	13,956	-	13,956
At 31 December 2020 / 1 January 2021	8,278	-	8,278
At 31 December 2021	4,750	-	4,750

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 (2020: \$nil)

14. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	180,461	197,948	194,048
Accruals	192,104	124,847	514,555
Banking Staffing Overuse	7,988	44,098	43,233
Employee Entitlements - Salaries	1,066,767	1,130,692	1,108,521
Employee Entitlements - Leave Accrual	58,279	59,379	58,215
	<u>1,505,599</u>	<u>1,556,964</u>	<u>1,918,572</u>
Payables for Exchange Transactions	1,505,599	1,556,964	1,918,572
	<u>1,505,599</u>	<u>1,556,964</u>	<u>1,918,572</u>

The carrying value of payables approximates their fair value.

15. Borrowings

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Loans due in one year	29,656	-	-
Loans due after one year	870,344	1,000,000	-
	<u>900,000</u>	<u>1,000,000</u>	<u>-</u>

The school has borrowings at 31 December 2021 of \$900,000 (31 December 2020: \$0). This loan is from Westpac Bank for the purpose of constructing an Event Centre. The loan is unsecured, and is payable over 2 years and 10 months, with the first year Interest Only. After the Interest Only period the principal and interest repayment is \$9,377 per month.

16. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
International Student Fees in Advance	617,764	810,223	1,506,469
Other revenue in Advance	278,455	359,209	344,957
	<u>896,219</u>	<u>1,169,432</u>	<u>1,851,426</u>

17. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	145,403	145,403	164,778
Increase/ (decrease) to the Provision During the Year	63,379	20,000	12,961
Use of the Provision During the Year	(27,503)	(17,091)	(32,336)
Provision at the End of the Year	<u>181,279</u>	<u>148,312</u>	<u>145,403</u>
Cyclical Maintenance - Current	43,479	46,387	45,477
Cyclical Maintenance - Term	137,800	101,925	99,926
	<u>181,279</u>	<u>148,312</u>	<u>145,403</u>

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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	107,204	107,203	130,894
Later than One Year and no Later than Five Years	73,640	73,553	74,522
	<u>180,844</u>	<u>180,756</u>	<u>205,416</u>
Represented by			
Finance lease liability - Current	107,204	107,203	130,894
Finance lease liability - Term	73,640	73,553	74,522
	<u>180,844</u>	<u>180,756</u>	<u>205,416</u>

19. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	390,501	492,000	901,526
	<u>390,501</u>	<u>492,000</u>	<u>901,526</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.

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Asset Capitalised \$	Closing Balances \$
Event Centre	(322,920)	-	(4,180)	4,437,594	(4,437,594)	(327,100)
High Voltage Cable and Switchboard Replacements	(159,328)	157,500	(700)	-	-	(2,528)
Asbestos removal	(2,265)	350,000	(488,605)	-	-	(140,870)
Landscaping	(11,380)	360,000	(339,386)	-	-	9,234
AMS Project	-	-	(192,626)	-	-	(192,626)
ILE Wharenui Project	(4,480)	-	(11,106)	-	-	(15,586)
Food Tech Room Project	(2,140)	157,500	(35,349)	-	-	120,011
Weather Tightness	-	108,586	(69,702)	-	-	38,885
Totals	<u>(502,513)</u>	<u>1,133,586</u>	<u>(1,141,654)</u>	<u>4,437,594</u>	<u>(4,437,594)</u>	<u>(510,581)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	168,129
Funds Due from the Ministry of Education	678,710
	<u>(510,581)</u>

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

Russell Clements is a trustee of the Board and also owns Appliance Outlet (2020) Limited. During the year the School contracted Appliance Outlet (2020) Limited to provide and implement an LED signage for the event centre for a discounted rate. The total value of all transactions for the year was \$47,849 (2020: Nil) and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is more than \$25,000 (excl GST) for the year the contract required Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

22. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	8,330	7,755
<i>Leadership Team</i>		
Remuneration	957,976	1,107,491
Full-time equivalent members	7	8
Total key management personnel remuneration	966,306	1,115,246

There are eight members of the Board excluding the Principal. The Board has held seven full meetings of the Board in the year. The Board also has four Finance members that meet monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	240-250	230-240
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	2021 FTE Number	2020 FTE Number
100 - 110	17	24
110 - 120	12	6
120 - 130	1	1
130 - 140	3	0
160 - 170	0	1
	33.00	32.00

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 board members, committee members, 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:

	2021 Actual	2020 Actual
Total	\$9,000	\$87,000
Number of People	1	2

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2021, a contingent liability for the school may exist.

25. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

- a) \$10,497,367 for building an event centre. The project is funded by \$3,271,000 of Ministry funds, and \$7,226,367 of Board funds. \$2,943,900 has been received from the Ministry and \$10,295,492 has been spent on the project to date; and
- (b) \$400,000 for landscaping works around the new event centre. This project is fully funded by the Ministry and \$360,000 has been received of which \$350,766 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$175,000 to build a new food technology room as agent for the Ministry of Education. The project is fully funded by the Ministry and \$157,500 has been received of which \$37,489 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2020: \$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).

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

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

	2021 Actual	2020 Actual
No later than One Year	\$ 45,410	\$ 19,543
Later than One Year and No Later than Five Years	76,458	13,483
	<u>121,868</u>	<u>33,026</u>

26. 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	2,941,022	3,301,997	2,616,475
Receivables	1,006,398	950,037	933,393
Investments - Term Deposits	1,000,000	2,500,000	6,187,184
Total Financial assets measured at amortised cost	<u>4,947,420</u>	<u>6,752,034</u>	<u>9,737,052</u>

Financial liabilities measured at amortised cost

Payables	1,505,599	1,556,964	1,918,572
Borrowings - Loans	900,000	1,000,000	-
Finance Leases	180,844	180,756	205,416
Total Financial Liabilities Measured at Amortised Cost	<u>2,586,443</u>	<u>2,737,720</u>	<u>2,123,988</u>

27. Events After Balance Date

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

28. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted the school in various ways which negatively affected the operations and services of the school.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, was compromised.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WESTLAKE GIRL'S HIGH SCHOOL FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 21, that comprise the statement of financial position as at 31 December 2021, 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 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2022. 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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. 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 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 school 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our audit 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



School Name:	Westlake Girls High School	School Number:	0038
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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: <ul style="list-style-type: none"> Strengthen the school culture of high expectations and growth mindset. Build staff and student engagement in student achievement data and capability in KAMAR and ASSAY to increase 	<p>We provided 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. Recording of Y9 names were uploaded to KAMAR so staff could check correct pronunciations.</p> <p>We continued to focus on building relational trust and cultural inclusivity in 2021. The centrally funded PLD we applied for is centred on local curriculum with a focus on Cultural inclusivity, growth mindset and high expectations and will be incorporated into our pedagogical framework.</p> <p>PLD throughout the year included:</p> <ul style="list-style-type: none"> Local Curriculum PLD with Jackie Brown (Impacted) Christine Rubie-Davies on High Expectations Teaching 	<p>We did most of these things during the year before lockdown commenced.</p> <p>Our PLD slowed down and became more focused on departments and their understanding of the new NCEA framework and what it means for their subject. This was used to help revisit and then build graduate profiles for each department</p> <p>ERO work with Māori students and whanau was a direct response to the lockdowns and new research conducted by ERO</p>	<p>Leadership PLD – targeted at middle leaders of large departments/or managing large numbers of staff. Working with 3E Leader and some internally run leadership PLD to complete Growth Leadership training.</p> <p>PLD will continue across the school both on Wednesday mornings and with individual staff. Current focus on Local Curriculum and building the middle leaders' connection to the strategic plan and priorities. Mainly done though WSL and some leadership roles (Pedagogy and Curriculum). This is new this year and has been purposely set</p>



classroom effectiveness.	<ul style="list-style-type: none"> Start of PLD sessions a Te Reo teacher led the staff in classroom Te Reo learning and opened each session for us. (PLD SCHEDULE) 		up to allow this group to engage with the school priorities as well as lead in their own spaces. They are working collectively as a team and will offer PLD learning opportunities for staff based on their inquiry focus.
<p>Know our students:</p> <ul style="list-style-type: none"> Develop an inclusive school environment where all students feel safe and confident to be themselves. <p>(Evidence in appraisal conversations, in teaching and learning programmes, student feedback and student well-being survey)</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.</p> <p>Māori students ERO – success of Māori as Māori (LINK TO DOC)</p> <p>Worked with ERO to make engagement with data an area of evaluation focus and part of our review. Areas identified are engagement with data and prompt entry into the database systems to be proactive in supporting student achievement. EVALUATION GOALS DOC</p> <p>UEG grades – developing confidence in teaching staff making OTJs</p>		<p>Going forward we have tried to put things in place to enhance connections to the school and their own personal identity (Y9 Te Reo students taking Te Reo first semester)</p> <p>We aim to work on moving staff from data analysis happening at leadership level for reporting to the BOT to teachers actively engaged in analysing their data and using it in their planning and teaching. Moving from “we reckon” to “we know” and having the evidence to prove this.</p>



ACADEMIC TARGETS					
Māori and Pasifika Performance <ul style="list-style-type: none"> Level 1,2+3 + UE Pass rates within 5% of the overall school rate 	National	Decile 8-10	WGHS	<p>As a whole despite lockdown, we have maintained a high level of success in our results across all three year levels, especially compared to the National and Decile 8-10 schools.</p> <p>Areas where we have identified issues that impacted us meeting our targets are as follows:</p> <p>Due to lockdown, Level 1 students were not prepared for NCEA in the same way as usual and this is noticeable in our results. Students did not have the experience of sitting school exams, nor the time to revise thoroughly in class prior to NCEA exams. The focus more on making sure students had UEG grades entered.</p> <p>Level 1 was not a strategic priority as we know those who do not achieve Level 1 will gain it in Level 2. This is also an area that we are investigating 'where to next' in terms of the NCEA Review and what that means for us at WGHS.</p> <p>Level 2 Māori (34) students maintained their pass rate from Level</p>	<p>Continue with the Māori and Pasifika mentoring programme in a slightly modified form. Based on whanau and student feedback, the focus will be more holistic rather than just academic.</p> <p>Maintain focus on maintaining and increasing Māori and Pasifika success as identified by ERO in the ERO Evaluation documents.</p> <p>Continue tracking students and regularly updating them on their successes and targets as well as discussions about pathways post school.</p> <p>UE - makes sure we continue to check courses of students and discuss pathways with them so they know their options for the future and what they need to do if they are in UE approved courses.</p>
	Level 1: Māori:56.5% Pasifika:61%	Level 1: Māori:67.9% Pasifika:67.3%	Level 1: Targets not met Whole School Provisional: 89.2% Māori: 79.4% Pasifika: 70%		
	Level 2: Māori:67.5% Pasifika:70.6%	Level 2: Māori:81.3% Pasifika:80.2%	Level 2: Targets met Whole School Provisional: 96.4% Maori: 97% Pasifika: 96%		
	Level 3: Māori:57.8% Pasifika:64.5%	Level 3: Māori:73.7% Pasifika:70.8%	Level 3: Targets not met Whole School Provisional: 92.6% Maori: 85.7% Pasifika: 80%		
	UE: Māori:30.9% Pasifika:31.9%	UE: Māori:54.6% Pasifika:46.7%	UE: Targets not met Whole School Provisional: 85% Māori: 77.1%		



			Pasifika: 45%	<p>1 in 2020 (91.3%) Pasifika (20) students improved from 91.3% in 2020 in Level 1</p> <p>Level 3 Māori students (34) - Level 1 88.3% Level 2 90.5% and then dropped in Level 3 to 85.7% Pasifika students (14) - Level 1 66.7%, Level 2 96% and then dropped in Level 3 to 80%</p> <p>To note: Māori - one student equates to 2.94% Pasifika - one student equates to 7.14%</p> <p>University Entrance Y13 Māori students (total 34) - 8 did not attain UE.</p> <ul style="list-style-type: none"> • 2 students were identified at the start of the year as not being as not being able to earn UE due to course selection • 2 students were identified as not having passed enough internals at midyear to earn UE • 2 students did not return to school post lockdown to complete UEGs or NCEA exams • 1 student was identified as being at risk prior to NCEA exams commencing and was contacted to offer guidance 	
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				<p>on what was required to achieve</p> <ul style="list-style-type: none"> Max predicted pass rate midyear was 82.4% <p>Y13 Pasifika Students (14) – 9 did not attain UE.</p> <ul style="list-style-type: none"> 3 students were identified at the start of the year as not being as not being able to earn UE due to course selection 3 students were identified as not having passed enough internals at midyear to earn UE 3 students were identified as being at risk prior to NCEA exams commencing and were contacted to offer guidance on what was required to achieve Max predicted pass rate midyear was 57% 	
Whole School Results	National	Decile 8-10	WGHS	Midyear data showed we were tracking on target for students in Levels 2 and 3 to meet the target and just under at Level 1. We had good systems in place for monitoring students and despite challenges, we	We recognise the students in Level 2 this year that out of the 36 students who still do not have Level 1, 11 students have an attendance rate of ranging from 0%-59%. This will be challenging
NCEA Level 1 PASS RATE - 95%	Level 1: 70.7%	Level 1: 76.6%	Level 1: Target not met - 89.2%		



NCEA Level 2 PASS RATE - 95%	Level 2: 79.2%	Level 2: 88.3%	Level 2: Target met - 96.1%	have still obtained pleasing results that surpass both the National and Decile 8-10 averages.	for us to monitor/track/support them. We need to contact these students and their parents and decide on the most appropriate pathway.
NCEA Level 3 PASS RATE - 95%	Level 3: 73.3%	Level 3: 84.9%	Level 3: Target not met - 92.6%	<p>Due to lockdown, Level 1 students were not prepared for NCEA in the same way as usual and this is noticeable in our results. The cohort at Level 1 had struggled in Y10 (2020) post lockdown. In 2021, 6 students attended Northern Health School (5 did not achieve Level 1), 13 students were on reduced timetables (4 did not achieve Level 1)</p> <p>Level 2 had a successful year. The cohort adapted well post lockdown of 2020. In their second year of NCEA, most had Level 1 and did not have to worry about the perceived stress of Level 3 results and UE. They received regular updates from the DP Year Level lead via assemblies, Google classroom and form class talks. They were well supported and achieved well as a result.</p> <p>Level 3 was tracking right on target at mid-year (94.70% predicted)</p>	<p>Keep tracking students and mentoring those who need it. Make sure NCEA assemblies are available online and when allowed in person so student understands the requirements</p> <p>Run school exams so student have the ability to practise in exam conditions</p> <p>As part of our ERO evaluation focus, staff will be asked to enter predictive grades each term to help with OTJ and UEGs. Look at different ways of communicating with staff so the message about collecting evidence is clear and cannot be misconstrued.</p>



				<p>Second year of COVID interruptions led to:</p> <ul style="list-style-type: none"> • Reduced/lack of mentoring in T3 and 4 • Lack of engagement • Attendance concerns post lockdown (4 officially left school, however attendance dropped to below 30% after school reopened in Term 4 before NCEA examinations) • Absences from UEGs and Exams <p>Size of Y13 cohort 2020 (389) vs 2021 (459)</p> <p><i>Why was it worse?</i></p> <p>Lockdown was later in the year, weekly uncertainties about what was happening, length of time overall created angst that wasn't there in lockdowns of 2020. Incredibly difficult for staff to manage - being onsite, not understanding the requirements of UEG grades (changing weekly) affected ability to communicate with clarity to students. Some staff did not understand that UEGs were an NZQA requirement not a school requirement.</p>	
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				<p>An unforeseeable implication was that due to conflicting messages from the PPTA and the MOE, we had a large number of teaching staff absent due to anxiety in Term 4 – students didn't see teacher at school so went back to online learning and did not return.</p> <p><i>Why did they do well?</i></p> <p>Multiple opportunities to perform which is helpful for achievement but also stressful to fit in. As a result, it was unnecessary to worry about exams (range of about 50% attendance). For Y13 students who were capable, they did well anyway but if a student struggled or had lacked engagement/motivation online, it was harder to achieve</p>	
UE PASSRATE - 90%	National: 56%	Decile 8-10: 74.3%	Target not met: 85%	<p>Ambitious goal (prior had been 85% target) - our UE stretch target was always going to be a challenge as there were 14 students who could not attain UE to begin with due to course selection (we did not have this information when setting our goal) and then another 10 who during the year were on reduced loads or had failed too many internals before exams</p>	<p>Ongoing from last year: Continue effective 14 credit tracking and the resulting proactive support for students.</p> <p>Continue to raise HOD awareness of the impact of course structures on student's ability to achieve and ensure the necessary changes are made</p>



		<p>began. (Pastoral concerns resulted in changes to courses and students no longer being able to achieve end goal). Our midyear tracking had the cohort at 89.2% UE pass rate.</p> <p>16 leavers throughout the year count towards our statistics. 4 students did not get UE because they were missing UE literacy credits but they had 12 credits in three subjects. They have all been offered opportunities to gain these credits via Summer School – 2 of them chose to take up this opportunity.</p>	<p>UE – makes sure we continue to check courses of students and discuss pathways with them so they know their options for the future and what they need to do if they are in UE approved courses.</p>																																																																																																			
<p>Increase course Excellence endorsements in department identified courses (Level 1, 2 and 3)</p>	<table><thead><tr><th colspan="3">LEVEL 1</th><th colspan="3">LEVEL 2</th><th colspan="3">LEVEL 3</th></tr><tr><th>COURSE</th><th>2020</th><th>2021</th><th>COURSE</th><th>2020</th><th>2021</th><th>COURSE</th><th>2020</th><th>2021</th></tr></thead><tbody><tr><td>11ARTV</td><td>18%</td><td>28%</td><td>12ARTD</td><td>38%</td><td>33%</td><td>13ARTH</td><td>10%</td><td>42%</td></tr><tr><td>11BUSS</td><td>14%</td><td>23%</td><td>12ACCO</td><td>23%</td><td>25%</td><td>13ECON</td><td>10%</td><td>26%</td></tr><tr><td>11ENGL</td><td>4%</td><td>9%</td><td>12ENGV</td><td>3%</td><td>4%</td><td>13ENGL</td><td>5%</td><td>14%</td></tr><tr><td>11SCIE</td><td>20%</td><td>18%</td><td>12MATS</td><td>5%</td><td>2%</td><td>13STAT</td><td>6%</td><td>16%</td></tr><tr><td>11SOST</td><td>29%</td><td>56%</td><td>12MATP</td><td>5%</td><td>6%</td><td>13PHED</td><td>16%</td><td>17%</td></tr><tr><td>11DVCT</td><td>34%</td><td>36%</td><td>12PHED</td><td>23%</td><td>43%</td><td>13BIOL</td><td>7%</td><td>36%</td></tr><tr><td></td><td></td><td></td><td>12CHEM</td><td>21%</td><td>34%</td><td>13SOST</td><td>29%</td><td>28%</td></tr><tr><td></td><td></td><td></td><td>12CLST</td><td>10%</td><td>31%</td><td>13FTEC</td><td>0%</td><td>40%</td></tr><tr><td></td><td></td><td></td><td>12NTEC</td><td>23%</td><td>41%</td><td></td><td></td><td></td></tr></tbody></table> <p>LINK TO TABLE HERE</p>	LEVEL 1			LEVEL 2			LEVEL 3			COURSE	2020	2021	COURSE	2020	2021	COURSE	2020	2021	11ARTV	18%	28%	12ARTD	38%	33%	13ARTH	10%	42%	11BUSS	14%	23%	12ACCO	23%	25%	13ECON	10%	26%	11ENGL	4%	9%	12ENGV	3%	4%	13ENGL	5%	14%	11SCIE	20%	18%	12MATS	5%	2%	13STAT	6%	16%	11SOST	29%	56%	12MATP	5%	6%	13PHED	16%	17%	11DVCT	34%	36%	12PHED	23%	43%	13BIOL	7%	36%				12CHEM	21%	34%	13SOST	29%	28%				12CLST	10%	31%	13FTEC	0%	40%				12NTEC	23%	41%				<p>Majority of courses have increased Excellence endorsements, particularly at Level 1</p> <p>Increases in 13ARTH, 13BIOL and 13FTEC significant</p> <p>Level 2 Mathematics courses have already been identified as areas for change by new HOF</p>	<p>Continue to have departments set goals and intentionally work on lifting achievement in chosen courses (for Excellence endorsements)</p>
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<p>SCHOLARSHIP</p> <ul style="list-style-type: none">Target:101Scholarship entries above the National average	<p>Total number 66 including 4 Outstanding Scholarships</p> <p>Decrease from 2020 (73)</p> <p>High number of entries for scholarship (up from 2019 and 2020)</p>	<p>More students entered scholarship than previous years. This was because of individual invites based on endorsement in subjects the previous year as well as encouragement via assemblies and google classroom notes.</p>	<p>More focus on staff working across areas in scholarship</p> <p>Encouragement to attend examinations needed – linked to growth mindset and safe risk taking for students.</p>																																																																																																			



<ul style="list-style-type: none"> Higher student attendance at Scholarship exams 	Attendance was at only 51% of entries	Scholarship coordinator continued to support teachers and students. This was her second year of this. This staff member coordinated the students through lockdowns and ran a separate Google Classroom across subjects with challenging tasks and was responsible for monitoring and guiding them throughout the year.	<p>Reinstate breakfasts, guest speakers and workshops for students</p> <p>Reinstate discussions and meetings for staff</p>
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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?	WHERE TO NEXT?
<p>Developing strengths:</p> <ul style="list-style-type: none"> Build students awareness of their strengths, character traits and interests Career pathways that are clear for students, whanau and staff 	<p>Students had a pathway even if they did not have UE.</p> <p>Samoan was offered as an external for two students who opted into it – one with double E and the other A and M</p> <p>Korean internals were offered to native speakers</p> <p>Careers activities held this year:</p> <ul style="list-style-type: none"> Tertiary night went ahead 	<p>We managed to do most of these activities as scheduled, either in person or online if there were COVID restrictions</p>	<p>Continue to offer languages for native speakers that we don't offer the teaching for (Samoan, Tongan, Korean). Could offer support with our parent community?</p> <p>Te Reo – all Māori students in Y9 are in semester one with the option to continue for semester two if they choose. For cultural identity and language reasons.</p> <p>WSL – SNG's Business Academy, Awhi project and Uniform Shop</p>



<ul style="list-style-type: none"> Curriculum pathways and courses that give all our students the best opportunity to follow their interests, develop their strengths and reach their potential. <p>Growing leadership:</p> <ul style="list-style-type: none"> Explore the development of key competencies and personal leadership skills Provide opportunity for those who wish to extend their leadership skills 	<ul style="list-style-type: none"> Women in Trades North Shore expo (before lockdown) Course counselling here in person and online Uni course planning online Career bites continued up until lockdown (well attended) <p>Started PLD with Jackie Brown – some went online during lockdown. Focused on Local Curriculum, growth mindset and NCEA</p> <p>This was once again interrupted</p> <p>Extra-curricular opportunities were offered and went ahead when possible</p> <p>Students got creative online while in lockdown – Prefects led online, Te Reo classes/activities led by seniors online, Cultural Week online. Te Wiki o Te Reo activities held online</p> <p>Students had opportunities to coach younger teams, organising groups</p> <p>Chinese week Blog created</p> <p>Students still led in assemblies as usual.</p>	<p>Prefect leadership programme began as normal, and the intent was to extend. It went well and the project went ahead.</p> <p>Activities were held where possible and those that were able to continue online did.</p>	<p>Tertiary night online (Red) so we can still run it early in the year.</p> <p>PLD ongoing – focused on Local Curriculum and NCEA Review</p> <p>Challenges ahead – Events are restrictions due to traffic light system. Vaccine passports for events likely to be required.</p> <p>Live streaming events from the Events Centre rostering on classes to sit socially distanced in rows to keep numbers under 100 for assemblies.</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?	WHERE TO NEXT?
Positive messaging: <ul style="list-style-type: none"> Messaging to promote self-belief 	Research project could not happen	Lockdown – covid related	<p>Will occur this year – Trial programme 4 student sessions will be about gathering information and managing anxiety. Teacher involvement will include – what are they feeling and how can our language help students with the way we communicate with them</p> <p>Meant to run in Term 1 and 2</p>
Practices to support student wellbeing: <ul style="list-style-type: none"> Continue to promote the benefits of physical activity Consider student wellbeing in all decisions related to curriculum, assessment + school systems - evidence in meeting minutes 	<p>Many activities (JBE) for students who did not participate in sports. Encouragement to have a go.</p> <p>Movement of internals to meet the needs of students and adapting to online learning during lockdown</p> <p>Adapting to teaching and learning online to meet the needs of students</p> <p>Removal of school exams – junior and seniors</p>	<p>Data available here</p> <p>Assessment calendar adapted</p> <p>Due to lockdown, it was difficult to continue with internal assessments. Some assessments were swapped for ones that were more easily completed at home</p>	<p>Consolidating work done already – look at what was popular and what wasn't, then offering what the student indicated they wanted.</p> <p>House tabloid sports will take place Term 1 and are open to all students (our focus is on what we can do at school open to all and not vaccine pass related)</p> <p>Adapted Assessment calendar this year too. TICS and HODs have had the chance to adapt programmes to meet the needs of students (looking at what has worked and what has not) and prepare in case of periods of absences.</p>



	<p>We continued with Pulse App. We increased the numbers of students who signed on. However the number of students using it was low. We added for staff and had a small group of regular users.</p>	<p>We removed senior school exams and junior exams to meet the needs of our students. Junior engagement during Term 4 prior to return to school waned. Our focus became more about connecting and building relationships to help ease students back into school life and the classroom in person. Teachers were still able to formatively assess students in small chunks and address gaps which presented after a long time of online learning.</p> <p>Senior exams were replaced with UEGs which followed NZQA guidelines on how to do this.</p> <p>Positive parent feedback about no senior exams.</p> <p>Regular use low despite high numbers of registration. Because of lockdown we used a student of concerns sheet instead. VKT provided information on concerns per term. Our data has shown in school vs out of school 15% of students at any one time for multiple reasons - mental health, home life, behaviour, attendance, lack of engagement. Sought feedback from students re pulse app - small number loved it (low response) they were already seeing counsellors.</p>	<p>Not continuing to use Pulse App. The cost was prohibitive for the low number of users and useful connections made.</p> <p>Design our own google form and send it out to students a couple of time per term to get snapshots of how they are feeling.</p>
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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. The BOT also funds Mentoring (Māori, Pasifika and Academic), extra time allowance for HOFs so they can lead their departments in these areas, teacher aid assistance for students with learning needs and staff release/time allowance for staff to work with students who are not coping in a full school environment. All of these extra supports help us focus on fulfilling the school's strategic priorities and targets.

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021 the school received a total of Kiwisport funding of \$54,205.04 (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.