

WESTLAKE GIRLS HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Accountant / Service Provider Internal

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Victoria Mahan	Presiding Member	Elected	1/09/2025
Jane Stanley	Principal ex Officio		
Russell Clements	Parent Representative	Elected	1/09/2025
Sunny Patel	Parent Representative	Elected	1/09/2025
Stephven Kolose	Parent Representative	Co-opted	1/09/2025
Jason Britten	Parent Representative	Co-opted	1/09/2025
Sujata Giri	Parent Representative	Co-opted	1/09/2025
Anna Cooper	Staff Representative	Elected	1/09/2025
Jappan Kaur	Student Representative	Elected	1/10/2024
Nicole Lao	Student Representative	Elected	1/10/2025

WESTLAKE GIRLS HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Westlake Girls High School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Victoria Mahan

Full Name of Presiding Member



Signature of Presiding Member

22 May 2025

Date:

Jane Eileen Stanley

Full Name of Principal



Signature of Principal

22 May 2025

Date:

Westlake Girls High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	23,247,025	22,735,954	22,173,357
Locally Raised Funds	3	5,673,715	5,410,653	4,223,832
Interest		445,866	275,000	301,926
Gain on Sale of Property, Plant and Equipment		-	-	4,169
Total Revenue		29,366,606	28,421,607	26,703,284
Expense				
Locally Raised Funds	3	3,446,226	3,252,040	2,479,068
Learning Resources	4	17,580,430	17,388,607	16,815,420
Administration	5	1,574,447	1,523,910	1,404,185
Interest		45,622	46,000	48,362
Property	6	5,783,631	5,319,568	5,348,590
Loss on Disposal of Property, Plant and Equipment		6,633	5,000	8,524
Total Expense		28,436,989	27,535,125	26,104,149
Net Surplus / (Deficit) for the year		929,617	886,482	599,135
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		929,617	886,482	599,135

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		<u>13,017,545</u>	<u>12,928,155</u>	<u>12,328,331</u>
Total comprehensive revenue and expense for the year		929,617	886,482	599,135
Contributions from the Ministry of Education		142,572	90,079	90,079
Distributions to the Ministry of Education		(560,024)	-	-
Contribution - Furniture and Equipment Grant		198,443	-	-
Equity at 31 December		<u>13,728,153</u>	<u>13,904,716</u>	<u>13,017,545</u>
Accumulated comprehensive revenue and expense		13,728,153	13,904,716	13,017,545
Equity at 31 December		<u>13,728,153</u>	<u>13,904,716</u>	<u>13,017,545</u>

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	3,909,521	4,080,777	1,652,249
Accounts Receivable	8	1,468,489	1,320,000	1,245,929
GST Receivable		58,270	40,000	30,851
Prepayments		297,775	250,000	241,593
Inventories	9	35,786	-	38,813
Investments	10	4,000,000	4,000,000	5,507,292
Funds Receivable for Capital Works Projects	17	231,901	-	384,250
		10,001,742	9,690,777	9,100,977
Current Liabilities				
Accounts Payable	12	2,184,874	1,870,000	2,003,976
Revenue Received in Advance	13	2,904,897	2,809,000	2,208,879
Provision for Cyclical Maintenance	14	76,061	76,061	45,862
Finance Lease Liability	15	204,110	203,000	214,327
Funds held in Trust	16	1,584,993	1,500,000	1,141,299
Funds held for Capital Works Projects	17	-	-	111,189
		6,954,935	6,458,061	5,725,532
Working Capital Surplus / (Deficit)		3,046,807	3,232,716	3,375,445
Non-current Assets				
Property, Plant and Equipment	11	11,073,755	11,063,000	10,123,191
		11,073,755	11,063,000	10,123,191
Non-current Liabilities				
Provision for Cyclical Maintenance	14	181,631	181,000	191,942
Finance Lease Liability	15	210,778	210,000	289,149
		392,409	391,000	481,091
Net Assets		13,728,153	13,904,716	13,017,545
Equity		13,728,153	13,904,716	13,017,545

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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		4,842,644	4,732,767	4,254,887
Locally Raised Funds		2,931,451	2,593,616	2,741,413
International Students		3,430,270	3,412,578	2,497,193
Goods and Services Tax (net)		(27,419)	(9,149)	(28,456)
Payments to Employees		(3,587,960)	(3,735,757)	(2,890,699)
Payments to Suppliers		(5,667,702)	(5,230,898)	(4,296,667)
Interest Paid		(45,622)	(46,000)	(48,362)
Interest Received		435,783	317,601	274,859
Net cash from/(to) Operating Activities		2,311,445	2,034,758	2,504,168
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	4,169
Purchase of Property Plant & Equipment (and Intangibles)		(1,743,319)	(1,664,739)	(95,742)
Purchase of Investments		-	-	(2,107,292)
Proceeds from Sale of Investments		1,507,292	1,507,292	-
Net cash from/(to) Investing Activities		(236,027)	(157,447)	(2,198,865)
Cash flows from Financing Activities				
Furniture and Equipment Grant		198,443	-	-
Contributions from Ministry of Education		142,572	-	90,079
Distributions to Ministry of Education		(560,024)	-	-
Finance Lease Payments		(83,991)	(80,545)	(655,861)
Funds Administered on Behalf of Other Parties		484,855	631,763	664,037
Net cash from/(to) Financing Activities		181,855	551,218	98,255
Net increase/(decrease) in cash and cash equivalents		2,257,273	2,428,529	403,558
Cash and cash equivalents at the beginning of the year	7	1,652,248	1,652,248	1,248,691
Cash and cash equivalents at the end of the year	7	3,909,521	4,080,777	1,652,249

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2024

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 statements have been prepared for the period 1 January 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 expense threshold of \$33 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

The 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 best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 11.



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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

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. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly 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. Grants for the use of land and buildings 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 where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) 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.

e) 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.



f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's 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.

g) Inventories

Inventories are consumable items held for sale and are 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.

h) 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 material.

i) 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 (funded by the Board) to buildings owned by the Crown or directly by the Board 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	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	8–15 years
Information and Communication Technology	3–5 years
Intangible Assets	4 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment

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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available 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 surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) 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.

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from international and grants received where there are unfulfilled obligations for the Group to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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.

n) 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 Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

o) Funds held for Capital works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.



p) 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 the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	4,637,442	4,553,360	4,317,311
Teachers' Salaries Grants	14,112,084	14,000,000	13,676,668
Use of Land and Buildings Grants	4,374,624	4,088,000	4,088,245
Other Government Grants	122,875	94,594	91,133
	<u>23,247,025</u>	<u>22,735,954</u>	<u>22,173,357</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	623,442	692,000	662,938
Fees for Extra Curricular Activities	1,279,746	1,103,721	963,966
Trading	658,876	606,636	652,285
Fundraising and Community Grants	47,756	15,000	39,734
Other Revenue	441,371	452,731	388,299
International Student Fees	2,622,524	2,540,565	1,516,610
	<u>5,673,715</u>	<u>5,410,653</u>	<u>4,223,832</u>
Expense			
Extra Curricular Activities Costs	1,965,420	1,750,012	1,478,746
Trading	189,990	175,000	192,199
Fundraising and Community Grant Costs	50,207	25,667	30,745
International Student - Employee Benefits - Salaries	746,297	765,000	490,836
International Student - Other Expenses	494,312	536,361	286,542
	<u>3,446,226</u>	<u>3,252,040</u>	<u>2,479,068</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>2,227,489</u>	<u>2,158,613</u>	<u>1,744,764</u>



4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	660,759	670,304	580,671
Information and Communication Technology	335,975	336,303	261,247
Employee Benefits - Salaries	15,362,247	15,247,000	14,868,566
Staff Development	231,947	203,000	194,803
Depreciation	781,527	710,000	710,885
Other Learning Resources	207,975	222,000	199,248
	17,580,430	17,388,607	16,815,420

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	19,079	20,000	18,614
Board Fees and Expenses	13,601	11,410	8,908
Other Administration Expenses	168,480	166,500	64,874
Employee Benefits - Salaries	1,157,034	1,160,000	1,152,283
Insurance	82,180	77,000	71,427
Service Providers, Contractors and Consultancy	134,073	89,000	88,079
	1,574,447	1,523,910	1,404,185

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	293,721	283,764	278,910
Cyclical Maintenance	108,139	90,000	107,420
Heat, Light and Water	263,525	208,250	231,114
Repairs and Maintenance	234,035	177,500	223,011
Use of Land and Buildings	4,374,624	4,088,000	4,088,245
Employee Benefits - Salaries	329,704	310,000	298,135
Other Property Expenses	179,883	162,054	121,755
	5,783,631	5,319,568	5,348,590

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.



7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	3,909,521	4,080,778	1,652,249
Cash and cash equivalents for Statement of Cash Flows	3,909,521	4,080,778	1,652,249

Of the \$3,909,521 Cash and Cash Equivalents, \$2,904,897 of Revenue Received in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	23,432	20,000	15,420
Receivables from the Ministry of Education	1,796	-	116,335
Interest Receivable	52,684	-	42,601
Teacher Salaries Grant Receivable	1,390,577	1,300,000	1,071,573
	1,468,489	1,320,000	1,245,929
Receivables from Exchange Transactions	76,116	20,000	58,021
Receivables from Non-Exchange Transactions	1,392,373	1,300,000	1,187,908
	1,468,489	1,320,000	1,245,929

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	35,786	-	38,813
	35,786	-	38,813

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	4,000,000	4,000,000	5,507,292
Total Investments	4,000,000	4,000,000	5,507,292



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	7,786,712	271,150	-	-	(170,883)	7,886,979
Furniture and Equipment	1,505,170	319,437	(3,472)	-	(182,911)	1,638,224
Information and Communication Technology	152,744	259,270	-	-	(88,882)	323,132
Intangible Assets	11,550	17,550	-	-	(1,213)	27,887
Leased Assets	478,154	164,067	-	-	(255,471)	386,750
Library Resources	120,786	27,403	(5,770)	-	(17,802)	124,617
Sports	68,076	682,455	-	-	(64,365)	686,166
	<u>10,123,192</u>	<u>1,741,332</u>	<u>(9,242)</u>	<u>-</u>	<u>(781,527)</u>	<u>11,073,755</u>

The net carrying value of furniture and equipment held under a finance lease is \$386,750 (2023: \$478,154)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	9,137,892	(1,250,913)	7,886,979	8,880,194	(1,093,482)	7,786,712
Furniture and Equipment	3,277,822	(1,639,598)	1,638,224	3,018,065	(1,512,895)	1,505,170
Information and Communication Technology	1,638,652	(1,315,520)	323,132	1,480,332	(1,327,588)	152,744
Intangible Assets	190,413	(162,526)	27,887	174,282	(162,732)	11,550
Motor Vehicles	75,200	(75,200)	-	75,200	(75,200)	-
Leased Assets	845,334	(458,584)	386,750	849,931	(371,777)	478,154
Library Resources	365,153	(240,536)	124,617	354,693	(233,907)	120,786
Sports	1,391,622	(705,456)	686,166	710,031	(641,955)	68,076
	<u>16,922,088</u>	<u>(5,848,333)</u>	<u>11,073,755</u>	<u>15,542,728</u>	<u>(5,419,536)</u>	<u>10,123,192</u>

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	315,670	300,000	458,481
Accruals	259,632	200,000	117,953
Banking Staffing Overuse	28,968	-	32,212
Employee Entitlements - Salaries	1,474,036	1,300,000	1,325,341
Employee Entitlements - Leave Accrual	106,568	70,000	69,989
	<u>2,184,874</u>	<u>1,870,000</u>	<u>2,003,976</u>

Payables for Exchange Transactions	2,184,874	1,870,000	2,003,976
	<u>2,184,874</u>	<u>1,870,000</u>	<u>2,003,976</u>

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
International Student Fees in Advance	2,721,733	2,786,000	1,913,987
Other revenue in Advance	183,164	23,000	294,892
	<u>2,904,897</u>	<u>2,809,000</u>	<u>2,208,879</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	237,804	191,942	205,839
Increase to the Provision During the Year	108,139	90,000	107,420
Use of the Provision During the Year	(88,251)	(24,881)	(75,455)
Provision at the End of the Year	<u>257,692</u>	<u>257,061</u>	<u>237,804</u>
Cyclical Maintenance - Current	76,061	76,061	45,862
Cyclical Maintenance - Non current	181,631	181,000	191,942
	<u>257,692</u>	<u>257,061</u>	<u>237,804</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	204,110	203,000	214,327
Later than One Year and no Later than Five Years	210,778	210,000	289,149
	<u>414,888</u>	<u>413,000</u>	<u>503,476</u>
Represented by			
Finance lease liability - Current	204,110	203,000	214,327
Finance lease liability - Non current	210,778	210,000	289,149
	<u>414,888</u>	<u>413,000</u>	<u>503,476</u>

16. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,584,993	1,500,000	1,141,299
	<u>1,584,993</u>	<u>1,500,000</u>	<u>1,141,299</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



17. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
ILE Whare Wananga Project	(72,834)	160,000	(476,557)	369,391	(20,000)
Gym Weather Tightness	111,189	24,000	(672,651)	436,685	(100,777)
Football Turfs	(311,416)	695,113	(1,028,079)	644,382	-
S Block Weather Tightness	-	-	(111,124)	-	(111,124)
Totals	(273,061)	879,113	(2,288,411)	1,450,458	(231,901)

Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

(231,901)

Gym Weather Tightness and ILE Whare Wananga costs exceeded Ministry funding, and therefore, the Board provided \$560,024 of funding to complete and close out the projects from retained surpluses. The \$560,024 was treated as a donation to the Ministry of Education via a distribution through equity.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Event Centre	(327,100)	327,100	-	-	-
ILE Whare Wananga Project	(30,691)	20,000	(62,143)	-	(72,834)
Gym Weather Tightness	(6,611)	900,000	(782,200)	-	111,189
Football Turfs	-	-	(311,416)	-	(311,416)
Totals	(364,402)	1,247,100	(1,155,759)	-	(273,061)

Represented by:

Funds Held on Behalf of the Ministry of Education

111,189

Funds Receivable from the Ministry of Education

(384,250)



18. 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.

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	8,530	7,600
<i>Leadership Team</i>		
Remuneration	1,420,917	1,245,927
Full-time equivalent members	9	8
Total key management personnel remuneration	1,429,447	1,253,527

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 a Finance (four members) committee that meets monthly. As well as these regular meetings, including preparation time, the Presiding member 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	270-280	260-270
Benefits and Other Emoluments	6-7	6-7

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	38	31
110 - 120	18	17
120 - 130	13	11
130 - 140	3	3
140 - 150	2	2
150 - 160	3	1
	77.00	65.00

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



20. 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:

	2024 Actual	2023 Actual
Total	\$30,000	\$78,519
Number of People	2	2

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has been advised. The School has therefore recognised a liability regarding this funding wash-up, which is expected to be settled in July 2025.



22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$602,840 (2023:\$2,000,250) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Whare Wananga ILE Upgrade	176,974
Admin Block Air Conditioning	106,890
Total	283,864

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

(a) operating lease for teacher laptops (TELA)

(b) motor vehicle lease

	2024 Actual \$	2023 Actual \$
No later than One Year	43,843	44,840
Later than One Year and No Later than Five Years	51,072	43,646
	<u>94,915</u>	<u>88,486</u>

The total lease payments incurred during the period were \$48,922 (2023: \$47,239).

23. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	3,909,521	4,080,778	1,652,249
Receivables	1,468,489	1,320,000	1,245,929
Investments - Term Deposits	4,000,000	4,000,000	5,507,292
Total financial assets measured at amortised cost	<u>9,378,010</u>	<u>9,400,778</u>	<u>8,405,470</u>

Financial liabilities measured at amortised cost

Payables	2,184,874	1,870,000	2,003,976
Finance Leases	414,888	413,000	503,476
Total financial liabilities measured at amortised cost	<u>2,599,762</u>	<u>2,283,000</u>	<u>2,507,452</u>

24. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WESTLAKE GIRLS HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024, 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:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 26 May 2025. 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 arise from section 134 of the Education and Training Act 2020.

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 2024, the Evaluation and Analysis of the Students' Progress and Achievement, the report on How we have given effect to Te Tiriti o Waitangi, the Statement of Compliance with Employment Policy, and the Kiwisport Funding 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 (including International Independence Standards) (New Zealand) (PES 1)* 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

WESTLAKE GIRLS HIGH SCHOOL

ANALYSIS OF VARIANCE 2024

Te Mana Wāhine

Our Vision: Confident, robust, optimistic, proud citizens of Aotearoa New Zealand, equipped for global success

ACADEMIC TARGETS 2024

Analysis of Academic Results - [BOT Presentation Feb 2025](#) including targets for 2024 vs provisional results. This includes the reasoning for our results and the changes that have been made over the last year.

2024 GOALS AND AREAS OF STRATEGIC PRIORITY

KNOWING OUR ĀKONGA

NELP Objective 3, Priority 6

Building staff and student engagement with achievement data and effective measurement systems to inform teaching practices and support student growth

(i) Staff able to accurately identify students at risk and provide intervention/opportunities for these students

WHAT HAPPENED?	WHY DID IT HAPPEN?	WHERE TO NOW?
Deans identified students at risk of not achieving Level 3 and provided Academic Mentoring for them	Academic mentoring of individual students was put in place to help monitor success in assessments and tracking toward level 3 targets	Keep refining how this is done and focus on those at risk of not obtaining UE as well.
An extra English writing standard was offered for those who did not have UE lit going into Level 3 exams. An extra standard was provided to those who had NA in 1x L3 English internal so they had another opportunity to gain UE without relying on 3 x external standards	This helped support literacy requirements and made sure the focus was on the ability to get UE in English, which is a course most students take in Level 3.	Standards will continue to be offered to those who are not on track or need extra support. There is now a co-req-specific WSL role to help support literacy across the school.
WSL time was dedicated to helping those who had not achieved their numeracy co-req. There was also a specific focus on supporting those for who English was not their first language by providing support in other languages by maths teachers.	Numeracy support was required for those who did not gain the co-req due to recent arrival at the school, those who struggled with the language barrier, and those who had not yet met the level of maths required to gain the co-req in numeracy.	There are now 2.5 WSL roles dedicated to numeracy and working with at-risk students.

(ii) Staff contribute to the tracking process by identifying and sharing information about students at risk in their classes

WHAT HAPPENED?	WHY DID IT HAPPEN?	WHERE TO NOW?
WSL Project on tracking of students in a Y9 Maths class focusing on building confidence and resilience	Focus on engagement as a school was a priority in 2024 and this also tied in with the Hauora space around the growth mindset and resilience of students	The scope has been broadened for all students in Y9 Maths in 2025 to help them engage in class, feel confident contributing, and increase their overall achievement
Ongoing staff credit predictions were completed every term by Y13 teachers with better accuracy than in 2023. By mid-year HOF/HODs were notified of students in their learning areas who had gained 6 credits or less in a course	To know our ākonga and help identify those who were at risk so interventions could be put in place. Staff making these predictions three times a year has made for better accuracy. Teachers were then able to state what supports were being put in place to help students who were not achieving	This will continue in 2025

HAUORA

NELP Objective 2, Priority 4

Preparing and supporting all students to leave Westlake Girls' High School as resilient, lifelong learners

(i) Students demonstrate agency and self-belief in their learning and future pathways

WHAT HAPPENED?	WHY DID IT HAPPEN?	WHERE TO NOW?
Use of the Growth Profile in Assemblies Y9-11	The first year of introducing the Growth Profile to students and beginning to embed it into the school culture. Linked to camps for Y9 and 10 students.	Continue to refer to and embed the Growth profile in school culture, explaining the importance of growth mindset, self-belief, and student agency. Part of a longitudinal study being completed in conjunction with AUT.
Attendance at Career Bites increased from 2023-2024 showing more students are interested in learning about future pathways beyond school	Intentional attendance tracking in 2024 vs. anecdotal looking at numbers on occasion before this. Promoted at assemblies, through regular promotion by the Careers team during staff briefings, and on Year Level Careers Google Classrooms	Continue to promote Careers Bites to all students and track students' booking appointments via Careers Central (particularly for self-referrals)
Baseline data collected around engagement at school and shared with staff as a basis for the Pedagogy Framework and Teacher Profile	As part of the ICGS we had access to the survey through Stanford University to give us an understanding of how the students at our school fare in terms of well-being, and school	The survey will be completed again in 2025 to see where the changes have occurred and look at the next steps for focus based on student voice and feedback.

	engagement (and other areas) compared to similar schools internationally and schools in Australasia.	
(ii) Teachers actively and consciously contribute to strategic priorities and school goals		
WHAT HAPPENED?	WHY DID IT HAPPEN?	WHERE TO NOW?
Increased number of Scholarship entries in 2024	Pro-active Scholarship coordinator who mentored students taking scholarships. Scholarship assemblies.	Appoint a new scholarship coordinator to continue the work and encourage entries and participation in exams
Faculties and Departments identified standards where increasing Excellence rates was a priority 58% of subjects saw an improvement in E grades for their chosen standard.	Faculties and Departments identified areas for improvement in their department goals based on the school goals	Focus across the school on the importance of 14 credits or more to help raise UE, Level 3, and endorsement in subjects
<p style="text-align: center;">STRATEGIC PROJECTS</p> <p style="text-align: center;">Student Growth Profile, Westlake Girls Pedagogy Framework, Teacher Profile</p> <p style="text-align: center;">Tracking documents - Terms 1, 2, 3 & 4 2024 WSL Strategic Priorities alignment</p>		
Student Growth Profile		
WHAT HAPPENED?	WHY DID IT HAPPEN?	WHERE TO NOW?
Growth Profile - Y9 , 10 , 11 , 12 and 13 Assemblies in Years 9 -11 focused on the Growth Profile Certificates were given to students in assemblies who demonstrated the focus of the Year Level Growth profile Process shared at ICGS Symposium	After the creation of the Student Graduate Profile and knowing what we wanted for our student leavers, it was important to provide support for students to get there and develop their skills of self-belief, agency, and leadership through the school values and vision.	Continue promoting the Growth Profile with staff, whānau, and most importantly students at each year level.
Westlake Girls Pedagogy Framework and Teacher Profile		
WHAT HAPPENED?	WHY DID IT HAPPEN?	WHERE TO NOW?
EOY Draft Vision of the Pedagogy Framework and Teacher Profile Developed through a team led by two middle leaders who collected student voice, staff voice, and research to help create the initial draft of the Pedagogy Framework and Teacher Profile	Aligns with the Student Growth Profile and aims to establish who the staff at WGHS are and how they teach. It brings together past PLD and aligns with our school goals, vision, and strategic priorities.	Share with staff to collect feedback and further refine both the profile and the framework. The aim is then to establish their importance and embed them as part of the culture of staff at WGHS that is sustainable through staffing changes. It will also be linked to the WGHS Professional Growth Cycle for teachers

Westlake Girls High School Statement of Compliance with Employment Policy

As at 31st of December 2024, Westlake Girls High School has ensured the fair and proper treatment of its employees in all aspects of employment by:

- Confirming that policies and procedures relating to personnel have been reviewed.
- Confirming that it meets the requirements identified as best practice.
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contracts.
- Confirming that all employees are treated fairly according to the skill, abilities and qualifications they bring without bias.
- Confirming that it meets all its Equal Employment Opportunities requirements.

Westlake Girls High School

Overall NCEA achievement

	Level 1	Level 2	Level 3	UE
	54.2%	90.9%	92.7%	82.2%

Māori and Pasifika NCEA achievement

	Level 1	Level 2	Level 3	UE
Māori	44.9%	78%	83.3%	64.3%
Pasifika	19.4%	76%	85.2%	63%

NCEA endorsements

	Level 1	Level 2	Level 3
Merit	36.7%	38.4%	41%
Excellence	12.1%	28.4%	18.4%

Level 1 Literacy and Numeracy

Literacy	92.3%
Numeracy	93.5%

Comments:

- Level 1 NCEA is no longer a qualification that we strive for. Our Year 11 programmes include some Level 1 credits, but not full courses.
- In 2024, there were a significant number of students in our Year 12 cohort who came to us in 2023 as ESOL students. Four students attained the required 60 Level 2 credits, however they didn't pass the basic literacy requirement. This is our first experience of students not attaining Level 2 for this reason.
- We had a significant shift up in our Level 3 results that goes against the trend of the previous four years. Predictive tracking and creating a target group that had extra academic mentoring contributed to this result.
- Another area that had an upward shift was University Entrance. This goes against the National and EQI trends for 2024. Not quite in line with our Level 3 shift, but still pleasing. Helped by predictive tracking and academic mentoring.
- For our Māori ākonga, it's pleasing to see a rise in both University Entrance and Level 3 so we are more in line with our EQI band. However, changing the trend since 2022 with Level 2 needs to be a focus for us this year.

- Excellent University Entrance and Level 3 results for our Pasifika learners, that have us sitting slightly above our EQI band. However, Level 2 is an area that needs targeting in 2025.
- For Level 2 endorsements, similar overall percentage from the previous year, but pleasing to see a shift up in Excellence. Still sitting about our EQI band.
- A similar percentage of Level 3 endorsement to the previous year, with a slight trend up in the Excellence category. On par with our EQI group for Excellence, and well above for Merit. One of our mandatory department goals was to increase the percentage of Excellence grades in one Level 3 standard.
- Our performance in the NCEA literacy co-requisite was above the national average. Level 1 literacy results were only slightly lower than previous years.
- The results for the NCEA numeracy co-requisite were significantly higher than the national average. Level 1 numeracy achievement was slightly lower than previous years.

Report on how we have given effect to Te Tiriti o Waitangi

We have recently opened our beautiful Whare āhuru mōwai after two years of planning and the completion of the building process. The opening ceremony at dawn was attended by 300 people representing our iwi Ngāti Paoa, current and former students, staff and members of the board, as well as whanau, local schools and the wider community. We are humbled by the name gifted to us by Ngāti Paoa

‘Ko Te Manawa o te Kahukura’

The whare āhuru mōwai is deliberately placed in an outstanding area at the centre of the school, adjacent to the newly built event centre and adjacent to the kitchen and looks out onto an expansive ātea.

The whare will serve as a tūrangawaewae for tauira Māori and a place to express their identity as Māori - kia Māori ake. A school whare gives tauira Māori a sense of pride and belonging. For many tauira Māori, a school whare is the only experience they will have with a whare, especially those who are disconnected from their tribal roots. There are numerous rangatahi that fall into this category.

The Senior Leadership team at Westlake Girls High School have made a genuine commitment to a reciprocal relationship with Ngāti Pāoa. At the beginning of the school year our entire staff were hosted at the Piritahi Marae on Waiheke Island by Ngāti Paoa where we learnt some of the Ngāti Paoa history and Tikanga. We continue to meet regularly with Drina Paratene, our Kuia, and Jerry Norman, our Kaumatua, to establish our own tikanga. Drina is a regular visitor to the school, working with staff in the areas of Mātauranga Māori and Tikanga.

Janine Williams (Ngāti Paoa) is also working with the school and Emma Ormsby, the artist who is an ex-student/art teacher at the school. They are co-constructing the design for the dressing of the whare.

Our Māori students continue to achieve well above the National average and at Levels 2 + 3 NCEA Certificate results were within 5% of the whole school cohort. One of our students was awarded NZQA Scholarship in Te Reo last year.

Numbers of students in Te Reo classes continue to be high and we have three teachers of Te Reo, as well as a dedicated Dean of Māori students.

We offer staff our own Te Reo classes now that online courses are harder to access.

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024 the school received a total of Kiwisport funding of \$59,468.24 (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.