

WESTLAKE BOYS HIGH SCHOOL AND FOUNDATION



GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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WESTLAKE BOYS HIGH SCHOOL AND FOUNDATION

Group Financial Statements - For the year ended 31 December 2018

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Westlake Boys' High School and Foundation

Chairman's Annual Report

For the year ended 31 December 2018

In my report for 2017 some of you may recall that I briefly outlined just what it is that the Board of Trustees does. In short, the Board is responsible for the governance of the school – the Board oversees the work that the Headmaster and the staff do to ensure that the School's strategic objectives are being achieved, and that the way in which the school is operated complies with the various statutory and regulatory requirements overseen by the Ministry of Education.

In this year's report I will discuss a few of the matters with which the Board is involved and how the Board's work in those areas flows through to the staff, the students, their parents and the wider community. So a few thoughts follow on school property, Board policies and subjects offered by the school.

One of the Board's more tangible responsibilities is to ensure that the school's buildings and property are maintained and are able to be used for the required purpose. This is not always an easy task, especially in light of the fact that the blocks around which the rest of the school is built are still the same "Nelson Blocks" as were built for the school when it opened in 1962. Maintaining 56-year-old buildings, let alone buildings built in the last ten years, and ensuring that they meet 21st century teaching and education needs is a complex business. As the school evolves some of these buildings need replacing and while it is with some sadness that we are about to bid farewell to the Old Gym (souvenir wall bars will soon be available to those who recall the days of legendary PE teacher Mr Butt and his favourite game "Groups and Bumps") in its place by the beginning of the 2020 school year will be a brand new double storey classroom block which will provide up to date facilities to replace those of the increasingly dilapidated F Block. The Board has worked hard to persuade the Ministry to approve this plan, and is delighted that it will get underway in December this year.

The Board is responsible for putting in place a number of policies which govern the way in which certain things are dealt with within the school. Up until a few years ago the Board had a bewildering number of policies but a very diligent review a few years ago consolidated those policies into the 19 policies that we operate under today. These policies are subject to a constant programme of review, with the Board generally reviewing one policy per monthly board meeting, so they remain fresh and relevant. Policies cover such diverse topics as curriculum delivery, timetable, community relationships, staff appraisal and professional development, finance, child protection, international students and privacy. Each policy is supported by a comprehensive procedure document which sets out the way in which the Board expects that the policy requirements will be met. It is through this good governance that the school is able to develop its strategies to meet, and we hope exceed, the education requirements of our students.

The Board receives reports from the school about what is going on within the school on a day to day basis, and as to what trends and changes the school is experiencing. For example, at a recent Board meeting we were provided with data showing the number of subjects offered in Year 12 for 2019, and how many students had enrolled in each subject. While we would expect at a Boys school that science and mathematics subjects would be very popular it was with some surprise that we saw that arts and humanities subjects were much less popular than we had anticipated, and less than they have been in the past. The Board is keen that the students at Westlake Boys gain a broad education across a number of disciplines – high school is after all one of the last chances many students will have to try such a wide range of subjects. So while we certainly do not wish to discourage any students from their chosen courses we would encourage the students, and their parents, to think for a moment as to whether perhaps adding history, geography, Korean, accounting or photography (to name a few) might help to better develop a more broad, and curious, outlook on life. After all you spend an awful long time after school working – why not take the opportunity to have some fun, while still learning and gaining valuable skills, while you can?

These are just a few of the areas which the Board of Trustees is required to oversee. Westlake Boys is fortunate to have a talented, dedicated and hardworking Board. That Board comprises Melinda Bennett, Chris Simcock, Jimmy O'Brien, Phil Harkness and Andrew Nicoll as elected parent representatives, Darryl Roycroft as a co-opted Board member, Tracy Houzet as the staff representative, the Headmaster Mr Ferguson and for 2018 we have had the pleasure of having Jonathan Zou as the elected student representative. Each Board member brings a set of skills and points of view which are invaluable in ensuring that the School is able to meet the expectations of the students, staff and wider community. There are elections in May 2019 for three parent representatives, so we may well be saying thanks and good bye to some existing trustees and welcoming aboard new trustees. The Board looks forward to this process of continued community involvement, and a chance for a refresh. We encourage all parents to take the time to consider those who will stand for those three positions, and to cast your votes.

Finally a few thank yous as 2018 begins to wind down (or up for students with the imminent prospect of external exams). To the Board of Trustees, and to our secretary Sandra White, thank you for your dedication to our school – your time is given generously, and your hard work helps to keep Westlake Boys as the great school that it is. To the Headmaster Mr Ferguson and your Senior Leadership Team thank you for steering the ship and giving our students the opportunities to succeed. To the teaching staff your hard work and care and generosity is greatly appreciated – not only for your help and care in the classroom but for being at cycling training at 5:30 in the morning, or leading the musicians through just one more run over that last piece, or for being there in the freezing rain at yet another training session – our students wouldn't be able to have a Westlake Boys education without you.

The staff are all ably supported by a large team who support them. So thank you too to the "back room" – all of you who help with front of house, enrolment, finance, laboratory work, keeping the grounds looking great, keeping the Wi-Fi going and so much more – you all do a marvellous job and we really do appreciate all your hard work.

The Board is also very grateful for the continuing support of the PTA and of Westlakers. These two organisations work tirelessly to support the school, raising money but also helping with the organisation of events, helping the staff to feel appreciated and working to make sure that the connections that Westlakers make in their years at school are able to be maintained and enhanced in the years that follow. Thank you to the PTA and Westlakers.

Congratulations to all our prize winners today – you should be proud of your achievements. To your classmates I hope you too will help celebrate your friends' successes and we wish you all the very best for your external exams and for whatever 2019 might bring to you.

Andrew Nicoll
BOT Chairman

Westlake Boys' High School and Foundation

Headmaster's Annual Report

For the year ended 31 December 2018

It's been a great year. Once again, our community has a lot to celebrate and be grateful for. With most of our high stakes exams still to come, there is still a great deal to achieve.

Our academic results at the end of last year were once again strong. The headline figures of 95% for Year 11, 93% for Year 12 and 95% for Year 13 were impressive across the board and were some of our best ever. Remember though that these results don't just happen by chance. They happen because of hard work and consistent effort. The fatal trap of assuming it will all be ok because people before you passed and then not working hard enough, catches up on you and often means disappointment and revised plans.

Remember that anything really worth doing is probably hard work and will absolutely require you to do things you don't currently do, which will feel uncomfortable for a while. This is a "hard truth" we must all face. **If it was easy, everyone would already be doing it.**

These qualities of hard work and consistent effort also meant that six of our young men finished the year in the top 60 students in the country, for the second year in a row, more than any other school. Congratulations to Stefan Ivanov, Lawrence Gao, David Xiao, Winston Yao, Jonathan Wang and Joshua Ching. Overall our young men at the end of last year achieved 151 Scholarship passes, our second highest ever and the fourth highest of any school in New Zealand. We have now been in the top four schools for scholarship passes for a total of eight years.

Research carried out by Victoria University's Education Department this year traced the achievement of boys in boys' schools compared to boys in co-ed schools for the last four years. This was an extension of the first three-year study commissioned by the Association of Boys Schools for New Zealand. There is now seven years of evidence showing that at every decile level and at every achievement level and irrespective of ethnicity, boys do better in boys' schools. I presented these findings this year to a global audience at the International Boys Schools Conference. This sort of evidence is valuable to boys' schools all over the world.

It is exciting to think how our first full year of Year 11 taking NCEA exams only will pan out this year. We look forward to celebrating these achievements at the start of the 2019 year at our Scholars' Assembly.

2018 has also seen the start of our Pupuke Community of Learning, our kahui ako. Under the leadership of Julie Saikkonen from Westlake Girls High School, we have continued to develop links with local schools in our community, with more initiatives planned for 2019. A particular highlight was the community music concert which was held here in our Auditorium. Well done to all of our staff who have been involved in the Community of Learning this year. This initiative has a lot of potential to become something really positive for our local cluster of schools.

We have also made some good progress this year with our Character Education initiative. Under Mr McBride's leadership a number of staff have been involved in the early stages of something that will become very significant to our school over the next five years. The premise behind the Character Education plan is that we explicitly and intentionally work on developing the character of all our young men throughout their time here. The community forum that we held at the end of last term was a great start in talking about the qualities we expect of a graduate at Westlake. The group of students, former students, parents, board members and Westlakers thought that the young men leaving our school should have the conviction to stand with mana, should be able to adapt to constant change with courage and optimism. They should engage with and meaningfully contribute to their communities. They should listen respectfully, consider what they have heard then respond appropriately with confidence. They should be able to work to consider those who will stand for those three positions, and to cast your votes.etter develop a more broad, and curious, outlook on life. After all you spend an awful long time after school working – why not take the opportunity to have some fun, while still learning and gaining valuable skills, whi

I recently watched an interview with Jack Ma, founder of Ali Baba and purported to be China's richest man. He recently stood down as Chairman of Ali Baba with a plan to return to his original career, teaching. As part of his press conference at the World Economic Forum where he spoke about the future of education, he argued that because machines and computers are so superior to humans at acquiring and storing knowledge nowadays, we need to change some of the way in which we deliver education. He proposed that we should focus on teaching collaboration, independent thinking, care for others, team work, values and creativity through art, music and sport. He went on to say that unless we change what we teach potentially in 30 years' time we could be in trouble. Certainly, some interesting food for thought from a global leader.

In any given year there are normally one or two of our sportsmen who achieve things on a world stage. This year however has seen several incredible international achievements. Only this week we welcomed back our four Youth Olympians from Argentina. To Murdoch McIntyre, Matthew Lucente, Oscar Guo and Connor Bell, well done from all of us. Connor's gold medal in the discus and Oscar's silver medal are worthy of a special mention.

Murdoch picked up a silver medal as well, at the World Cross Country Championships in Paris this year, along with his Westlake team mates David Moore, Stuart Hofmeyr, Daniel Robertson, Zach Keenan and Blair Hill. Well done to Mr Strydom again on his leadership of our cross country and distance running programme.

We also had a World Champion in sailing this year. Blake McGlashan won the 420 World Sailing Championships in Rhode Island in the United States.

In New Zealand this year we won national titles in Badminton, Squash, Cross Country and Road Racing. Our Sailing and Water Polo teams ended up as national runners-up and our Cyclists were placed third.

An honourable mention to our 1st XV at this point. The team remained undefeated throughout the North Harbour season and played their game of the season in the Blues final against St Peters. The referee wrote to four of us after the game to apologise for awarding the try that secured victory for St Peters. He admitted he made a mistake and this mistake cost us the game. Often the margins in sport are small and, in this case, it didn't go our way.

I was lucky enough to see our choir, Voicemale, perform in Italy this year where they won the Grand Prix at an International Choral Festival in Florence. They were lucky enough to perform in some of the world's most beautiful venues including St Peter's Basilica in the Vatican in Rome. A real trip of a lifetime.

Once again, our bands and orchestras did incredibly well at the KBB festival and our Barbershop Quartet won the New Zealand title. Our Symphony Orchestra, Concert Band and Big Band all won Gold Awards. Symphony also took the prize for Best Romantic Work. Concert Band won Best Arranged Work for Elgar's 'Nimrod' and Best Pre-1950 Work. Daniel Ai of Chamber Orchestra won the award for Outstanding Soloist for his serene performance of 'The Swan' by Saint-Saens.

Our Kapa Haka group held their own in division one of Polyfest this year, performing to an outstanding level. This is the first time we have been in this group and as the only North Shore school in the division, Mr Waititi and the members of the group should be very proud of their achievements. We wish them well this weekend at the Te Ahurea Tino Rangatiratanga Secondary Schools **Kapa Haka** competition at James Cook High School.

Congratulations to Mr Brown and the drama team on their successful, fabulous production of *Youthscape* in July. It was an original, really clever piece of social commentary, that got some great feedback and reviews. We look forward to *Les Misérables* next year.

A special mention also to our Premier Debating team who won the Auckland Premier Debating Championships this year, with a Year 12 team, led by William Price.

At the end of this year we farewell three staff members who between them have amassed an incredible 88 years at Westlake Boys High School.

Barbara Naylan has worked as a Laboratory Technician here for 32 years. With her team she has made sure that science can be exciting, by preparing experiments, looking after chemicals and the enormous range of equipment needed for hundreds of lessons. A behind the scenes role that is vital in every good Science Department. Thank you, Barbara, for your dedication to our school and for keeping our scientists safe.

Brian Mackle took up teaching after a career in the Navy. Mr Mackle has spent 21 years with us at Westlake. He's been a great teacher of young men in the Technology Department, often helping them discover their passion for something that they didn't know about previously. He has also been a Rugby Manager throughout his time here, every single season.

Finally, we also say goodbye to Trevor Weal, after an incredible 35 years with us. A real Westlake legend. Mr Weal is often one of the staff members that Old Boys from the 80's and 90's enquire about when I meet them at reunions. They ask because they remember him fondly. On the Westlakers Facebook page last week, some terrific tributes to Mr Weal were posted. A much-loved teacher who is going to be missed. Trevor has been a great Head of Commerce for many years as well as coaching football and looking after our Premier Tennis team for the last 15 years, winning many Auckland titles.

This December and January we will be demolishing our original gym as well as N2 and N3 and all of the storage sheds in that part of the school. In their place we will be building a new block for teaching languages in our school. Once this is complete, hopefully by this time next year, we will demolish F block, creating more space for moving around the school and for all students to enjoy during interval and lunchtimes. We are also well on the way to securing the necessary funding to build our own indoor cricket facility this summer.

As I draw to a close I want to say thank you. Firstly, thank you very, very much to all the young men in this room for what you do, and to our families, thank you for choosing to send your sons here.

Thank you to our Board of Trustees led by Andrew Nicoll for your continued dedication and support of our school and me.

To our PTA, Foundation and Westlakers and other volunteers thank you.

To the people who I work most closely with Mr Gordon, Ms Kwok, Mr Cachopa, Mr Jackson, Mr Young, Mrs Houzet and Mr McBride. To Mrs Mills, Mrs Clough, Mr Ford, Mr Saul and my wonderful EA Sandra White – I am extremely grateful for what you all do, thank you.

Finally, to all our staff. Our Deans, subject leaders, teachers and non-teaching staff. The Board of Trustees and I are so appreciative of everything you do for our young men and our school. Thank you.

As I was driving home on Tuesday after our music awards dinner, I saw a billboard promoting one of our universities. The tag line said, 'The future belongs to the relevant'. As a school we must continue to think about how best to prepare all of you for the future. Your challenge is to work out how you are going to be relevant. I'm sure the future has always been uncertain but the challenges around climate change, global conflict and technological disruption respectively, pose some interesting questions currently.

We often ask people if they have plan B. However, there is no Planet B, so we need to look after this one.

It would be nice to think that the rest of the world including New Zealand can figure out the problems of immigration and angry politics. Neither of these issues seem to be improving at the moment. And then there is technology. Whilst it is ground breaking and fascinating to see the robots created by Boston Dynamics doing parkour and moving like humans. Elon Musk, in a recent interview I listened to, warned that Artificial Intelligence is something that we need to be really wary of. Listening to someone as intelligent as him talking about space travel, electric and solar panel cars and AI, makes it all sound so real and so close. He also said that we're better to be optimistic and wrong than to be pessimistic and right when we think about the challenges of the future.

Things are changing and quickly because of technology. What we all need to do is stay positive about it, get used to it and make the most of it. Adaptability is the key.

My final piece of advice this year comes from one of the most decorated navy seal officers of all time. He says, "make your bed every morning". It means you will have accomplished your first task of the day. It will give you a sense of pride and it will encourage you to do another task and another and another. By the end of the day, that one task completed will have turned into many tasks completed. Making your bed will also reinforce the fact that little things in life matter.

If you can't do the little things right, you will never do the big things right. And, if by chance you have a miserable day, you will come home to a bed that is made—that you made—and a made bed gives you encouragement that tomorrow will be better.

If you want to change the world, start off by making your bed.

As CS Lewis said, "You can't go back and change the beginning, but you can start where you are and change the ending."

Virtute Experiamur

Mr David Ferguson, Headmaster

Westlake Boys' High School and Foundation

Kiwisport Annual Report

For the year ended 31 December 2018

Kiwisport funding continues to complement and subsidise the Westlake sports programme to ensure quality and accessibility.

We view coaches as the greatest enablers of our students so Kiwisport funding has been channelled into accessing elite external coaches and ongoing professional development of our existing coaches. It also supports staff wages within the sports department to ensure administration and backroom tasks are efficiently taken care of.

The funding from Kiwisport also goes into the upkeep and maintenance of the Fitness centre to ensure it is fit for purpose. It is now a highly functional, safe space used by students throughout the day from before school, during school and well after.

A key pillar of our sports programme is social sport and this has continued to grow with programmes in basketball, football, volleyball, cricket and futsal. This number has been further boosted by the start of an Olympic weightlifting club. Kiwisport funding makes this possible.

Finally where appropriate KiwiSport is used to alleviate the financial burden of the travel associated with attending events around the country and wider Auckland. It is unfair to pass all of these rising costs onto students.

Kiwisport funding allows us to improve the quality and quantity of the sporting opportunities and experiences available to all of our students at both ends of the sporting spectrum providing another educational context for student development.

Westlake Boys High School



Annual Plan 2018 – Analysis of Variance

• Student Wellbeing

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Students' aspirations are more ambitious	E8	Lead an intervention strategy with students that are at risk of under-achievement in this year's assessments.	HGR MJA	Two updates were produced the first after Mid-Year Exams the second prior to End of Year Exams. The first contained all data including effort etc.
		Develop student-based data to identify at risk students. Collect and make available results, pastoral, effort, attendance in one package.	MJA	Deans met with families of at-risk students at the start of the year and have continued to develop those relationships.
		The deans will meet with the families of students who have identified risk factors.	Deans	LS Dept and Guidance now included in the process of identifying 'at risk' students, as well as academic indicators (AMC 2019)
			TKW	Numeracy workshop delivered in the July holiday. Literacy & study workshop delivered during EoY exams period. October holiday revision programme offered for both NCEA and CIE students. All of the above resulted in some at-risk students gaining additional internal credits towards their qualifications. Teachers reports against progress towards goals. Department-based intervention strategies devised and delivered after MY and EoY exams.
		Develop student goal setting through the report system. Convert this system to an on-line package	AMC	Criteria for Platinum / Gold / Silver / Bronze awards established for Scholars Assembly to lift aspirations. Post-exam intervention was better coordinated and led to improved

		Form teachers and subject teachers to take a lead in raising students' aspirations		pass rates at most levels. Yr11 extension courses successfully implemented, resulting in high number of endorsements. [TKW]
Develop strategy around character education and positive education	E7	Work continues with Circle Education to implement a strategy around Character Education Research and attend conferences around Positive Education Develop curriculum content for 2019 on Character and Positive Education	AMC AMC AMC	6 new Pilot Projects have brought a further 18 people into the process (AMC 2019) A Teacher Profile process has been started and will be completed in March (AMC 2019) IBSC Action Research process has started and invitation to IBSC Conference accepted (AMC 2019)
More students apply to enrol at Westlake Boys' High School and we continue to have a long waiting list	A1 A1	Continue visits to Intermediate Schools by key staff tasked with specific areas of recruitment We will offer a 'Westlake Activities Afternoon' whereby we will invite all interested students in Sport/Music/Drama between 4pm-5:30pm for a taster of what we offer. This will tie in with the timing of the Open Evening.	AMC TGO	5 staff members attended meetings with Intermediate school teachers at every school that sends 20+ students to Westlake. All information has been collated, actioned and disseminated (AMC 2019)

	C4	Increasing the diversity of families attending our Open Evening by engaging translators in the community		
Westlake is an environment that prioritizes student well-being and achievement.	A1, C1	Further develop the Induction Day led by the Deans and create an active and enjoyable start to Westlake Establish a follow up House Activity for each House every term for Year 9 to reaffirm the messages of the Induction Day. Buddy programme is further developed to make the Form Class Buddies a point of contact for helping students settle in, throughout the whole year.	AMC AMC	
	A1, C6, E7 A1, C6, D6	House Deans continue to adapt and receive PD around new structure. Full awareness of the Deans being the point of contact for both Pastoral and Academic tracking in the first instance. Deans take a proactive role in engaging with specific families around issues such as attendance, achievement, behavior. Deans also get to know every student in their care through regular and positive engagement in their Form Classes.	TGO AMC TGO AMC	Mark Butler now has a regular slot in all PC Meetings (AMC 2019)
A focus on Pastoral care and academic achievement that is positive, proactive and student-centered.				

• Teaching, Learning and Curriculum



KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Pass rates at all levels in NCEA rise above 93% at Level 1 and 2 and 95% at Level 3	E8	<p>Lead the academic guidance, tracking and selection programme to ensure that all Year 11, 12 and 13 students have the curriculum that enables them to succeed.</p> <p>Lead the implementation of the Curriculum Review through Curriculum Committee, the SCT and the school's PD programmes</p> <p>Create intervention strategies that will assist students to reach these goals.</p> <p>Ensure that the new dean structure (2018) reflects the needs of the academic needs/mentoring of all students</p> <p>Identify appropriate (and evaluate) the use of Data to make informed decisions as to the direct of learning (ASSAY3, On your marks).</p> <p>Identify a model to use the data that we have available to track student achievement.</p>	<p>MJA / TKW</p> <p>TKW</p> <p>MJA</p> <p>AMC</p> <p>MJA</p> <p>MJA</p>	<p>High Risk students and student groups were identified. Names were circulated to Deans for follow up.</p> <p>ASSAY 3 and "On your marks" evaluated. They served different purposes so both systems will be in place for 2019.</p> <p>Regular meetings with the academic dean was maintained.</p> <p>Literacy for UE programmes were run</p> <p>Holiday programmes with a focus on Numeracy and Literacy were run.</p> <p>Emma Porteous appointed to provide academic counselling to most at-risk students. Marked improvement in Maori Achievement: 7% increase in L1 pass rate, 45% increase at L2 and 15% increase at L3.</p> <p>New courses and extension programmes at NCEA Level 2 carefully planned to cater for the full range of ability and ensure success. 209 students enrolled in one or more Yr12 extension classes in 2019.</p>

Academic pathways and the Curriculum Review are supported by the timetabling and course selection processes	D6 B3 A1 E9			<p>Lead the timetable team through the process of creating an NCEA only timetable in response to the priorities of the Curriculum Review. 2018 this will involve planning for 2019 which will be the last year of the CIE exams.</p> <p>Ensure that curriculum leaders understand the process and meet the course selection deadlines necessary to implement the process</p> <p>Lead liaison with the Headmaster to ensure that timetabling staffing and whole-school development work, including but not limited to building programmes, is cognizant of timetabling</p>	<p>MJA</p> <p>MJA/AMC</p> <p>MJA/TKW</p>	<p>SCT fully involved in the PCT / PLG / MLP / Bite-sized PD planning and delivery, and will contribute to the designing of the 2019 – 2022 PD structure.</p> <p>Deans received one-on-one training on academic counselling from EPO.</p> <p>WBHS bespoke Entrance Test designed, aligning marking schedule to enable tracking from pre-Yr9 all the way to Yr13. Entrance test was well designed and enabled us to differentiate students with one set of exam, reducing assessments and stress level for new entrants. [TKW]</p> <p>TT review in place. Changes made for 2019 include Technology cycle especially with HAU and discussion over 10FSC and 10MSC.</p> <p>Review of major changes to TT 2020 announced to CC. 2019 will focus on ensuring that Art Music and Technology requirements are in place at Year 9.</p> <p>Review of TT for 2019. Language block confirmed as well as alternate venues for classes that used spaces impacted by the building programme.</p> <p>Note for Term 4: Set up a TT restructure working group, conduct a whole staff TT survey, visit other</p>
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				schools to observe different TT models. WGHS is planning a 2020 TT. Potential collaboration / alignment. TT working group will commence work in April. [TKW]
In line with the development of the school's curriculum, staff are better able to meet the needs of our students through greater understanding of NCEA	D6	<p>Curate communications between NZQA and teaching staff in school</p> <p>Implement the recommendations of the MNA report.</p> <p>Continue to develop staff understanding of NCEA (actively involve staff in the review of NCEA c/o the principal's nominee meeting in February 2018).</p> <p>Ensure that the school continues to engage in dialogue that connects teaching and learning to NCEA assessment</p>	<p>MJA</p> <p>MJA</p> <p>MJA</p> <p>TKW/MJA</p>	<p>Staff PD plus feedback from the PN meeting at start of the year.</p> <p>All changes in place from the MNA report.</p> <p>More staff involved in the Option Selection, upskilling knowledge of NCEA in the process.</p> <p>Whole-school assessment approach workshop delivered in Term One, resulting in changes in course assessment structures.</p> <p>NCEA Mythbusters workshop delivered in Term One. A refresher course should be offered to teachers new to NZ / NCEA at the start of each year.</p>
Extension Pathways are implemented at all levels	E6 E9	<p>Support, with the SCT, the implementation of extension pathways in Years 9 and 10.</p> <p>Support curriculum leaders to develop Year 11-13 programmes to develop extension pathways in NCEA to Scholarship</p> <p>Devise and organize an observation programme to monitor the implementation of extension pathway priorities</p>	<p>TKW</p> <p>TKW</p> <p>TKW</p>	<p>Yr9 & 10 extension classes observed. Student reports and wellbeing carefully monitored.</p> <p>Some students were moved out of extension classes as they showed signs of struggles.</p> <p>Criteria into Yr11 & 12 extension classes established and communicated to teaching staff and students. The criteria ensure inclusiveness and quality of intake.</p>

				<p>Entries into extension courses well managed by HoFs.</p> <p>Year 12 extension course planning completed. Level 1 – Scholarship extension pathway modified.</p> <p>Cross departmental PD on Scholarship teaching and learning delivered in Terms 1, 2 & 3, led by JCA.</p> <p>A collaborative approach was implemented with Termly seminars presented by successful Scholarship teachers</p> <p>Note for 2019: Schol-focused T&L should be extended and expanded to all extension courses. [TKW]</p>
CIE results are maintained or improved at AS and A2 level	E8	Monitoring of internal exam results (including resits and offline subjects) as well as the mentoring of a group of borderline students, based on their 2017 results	JCA/HODs	<p>All students who qualified for resits and offline subjects will write MYE and EYE exams.</p> <p>Students who failed to meet the criteria in the MYE were withdrawn. Approximately 20 borderline students were mentored throughout the year and the majority improved their A level results significantly.</p>
The number of scholarships is maintained or improved, ensuring that our school remains in the 'Top Three' schools in New Zealand	E6 E8 E9	Recruitment of both CIE and NCEA top academic students into both timetabled and extramural scholarship classes	JCA/CSA	<p>A rigorous recruitment campaign took place at the start of the year, with over 600 entries this year (100 up from last year)</p> <p>At least one PD session was held each term, by successful Scholarship teachers, e.g. DSM. However, further PD is required in Assessment</p>
Support Scholarship teachers, by providing PD and resources in Scholarship courses, especially in Assessment				
			JCA/CSA/Committee	

		Support the work of the Scholarship Co-Ordinator in motivating students and teachers in a flexible learning environment	JCA	Regular meetings between JCA and CSA took place throughout the year. A roll system was put into place in KAMAR to monitor student attendance. Regular communication occurred between CSA and Scholarship teachers. Timetabled students were mentored by JCA and Extramural students were mentored by CSA
Digital technologies are used to engage with whānau/iwi and the wider community.	D6 E8	Ensure that communication technologies and systems are able to provide timely and useful information to our school community.	GSA	Facilities are available for communication and access to information on individual and school wide bases. These include texts and emails from our student management system, website posts, weekly emailed news constructed in Microsoft Sway and various social media. e-Campaign is used to send more formal notifications and weekly newsletters to parents Salesforce has been used to keep contact information up to date for alumni and this has been used to publish newsletters to largtify parents of absences during the day. A parent portal enables parene numbers of recipients. SMS messages are sent to nots to access information on their child including timetables and past reports. All reports are emailed to parents. My Monitor allows parents to check and update balances on students Canteen, Print/Copy and Uniform accounts.

Engage with whānau/iwi and community to help students learn effectively and safely online.	E9	Establish processes to engage with whānau/iwi and the wider community to help students learn effectively and safely online.	GSA	<p>Access to secure learning areas can be made from our Start page.</p> <p>An area of our intranet has been developed to advise and inform students on the safe use of online material and guidelines for addressing issues.</p> <p>Student cybersafety agreements have now been incorporated into digital enrolment forms.</p> <p>Parents have been kept informed through newsletters about how learning can be enhanced with digital technologies.</p>
Teachers understand how the use of a digital learning environment can be used effectively to support Teaching and learning.	A1 E9	<p>Lead implementation of Microsoft Teams and other learning platforms to support ICT for Learning in association with the SCT and Curriculum leaders.</p> <p>Support the development of teachers understanding and use of ICT for Learning that support the teaching and learning elements of the Curriculum Review.</p>	GSA	<p>Microsoft teams is used widely across the school both in terms of the range of class abilities and the levels of classes. Teachers are using serious features of teams including OneNote assignments and drop spaces to increase learning time, collaborate with students, and provide feedback.</p> <p>The ICT for Learning Framework of Extending Learning, Self-Regulation and Feedback, and Collaboration has guided all professional development activities. Alongside the framework a descriptor of what would be considered basic skills for teachers has been developed. Each of these elements support rich learning as described through the curriculum review.</p>

<p>Professional learning programmes focussed on ICT for Learning include opportunities for teachers and groups to trial, reflect and share uses of technology to improve student learning.</p>	<p>A1 E9</p>	<p>Lead the development of Professional Learning programmes involving the use of ICT for Learning, working with the SCT, Curriculum leaders and PD coordinator.</p> <p>Support staff in professional learning through the provision of multiple modes of learning, ensuring that all staff have opportunities for learning growth in the use of ICT</p>	<p>GSA</p>	<p>A wide range of professional development opportunities have been made available throughout the year.</p> <p>E-learning Leaders have met to discuss directions for ICT which specific regards to learning. They have also been taught about facilities within our digital learning environment and have trialled features and reported on effectiveness.</p> <p>Each term has seen a number of days set aside to provide opportunities for staff to attend one period workshops on a specific element of the ICT for learning framework. These workshops were repeated up to 6 times over a 3 day period. More specific sessions have been run as part of departmental meetings by the Director of ICT. One on one, just in time sessions have been run for a significant number of staff stop</p> <p>A wide range of support material was available online and in paper form.</p>
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Curriculum Development / Teaching & Learning / Extension Pathways

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Students learn in a rich, culturally-inclusive environment	D4	Teachers offer a culturally responsive curriculum that enables students to develop a stronger sense of their identities	TKW / CC	PLGs continued to focus on relationship-building, differentiated T&L and ako. Student choices are encouraged through varied assessment formats. Te Reo lessons on offer to staff and parents. Unit plan templates and lesson observation forms explicitly provide space to reflect on biculturalism and multiculturalism.
	B4	Te reo and tikanga are integrated into all areas of learning	DfE / TKW / JWA	
	E4	Continue to strengthen the Hauora programme, incorporating health, identity and cultural responsiveness, at Yr 9 and 10	AMC / HMC	
	E6	Provide professional learning opportunities for teachers to build connections between student wellbeing and culturally responsive pedagogies	JCA / AMC	PLG Focus on Character Education, in line with school strategy.
	E7	Support teachers to adopt inquiry-based pedagogy while delivering subject-specific content to a high standard	TKW / CC	2019 TT re-structure to address some issues caused by the split classes in Hauora. One cross-departmental meeting held with HAU, MSC & FSC to re-think reporting of KCs. Note for Term 4 – a thorough course review is required. Staffing changes made it difficult to ensure quality and consistent teaching across the whole year level. 2019 TT successfully reduced split classes.
				Inquiry-based and project-based learning incorporated in most subjects across all levels. Future Thinking replaces 9TEC and is inquiry-based. The teaching and learning of this course will be carefully monitored in 2019.

				Note for 2019 – further PD required to ensure staff fully understand and implement inquiry-based T&L. [TKW]
Students are supported, challenged and extended in their chosen pathways	E9	Deans and subject teachers track student progress and develop individualised intervention strategies in a timely manner Differentiated programmes of work are provided at all levels Extend learning activities and assessment formats to enable students of all abilities to demonstrate their learning Ensure Yr11 extension courses are implemented to a high standard through lesson observations and regular professional dialogues Continue to develop Yr12 and Yr13 extension courses Investigate and begin to develop a cohesive careers education from Yr10 to Yr13, incorporating Dream Catchers, Gateway and Careers Counselling	TGO / TKW / AMC	Intervention initiatives carried out at the Deans / Department / Academic Deans / SLT levels after MY & EoY exams, and monitored through regular meetings with curriculum and pastoral leaders.
			TKW / CC	Improved understanding of “differentiation within classroom” observed in T&L and assessment tasks. New observation forms developed to focus on different areas of teaching practice. Yr11 extension courses implemented as expected. Planning for Yr12 & 13 extension courses on track.
			TKW / CC	Note for 2019 – Include extension teachers in the Schol PD programme.
			TKW / KEA / CC	Planning towards “Yr12 Trade Theory” began. 2020 TT re-structure will build Careers Education time into senior programme.
			TKW / CC	Note for 2019 – additional resources required to implement a Yr9 – 13 Careers Ed. [TKW]
			THO / JRE / LKE	Note for 2019 – This needs to be a focus for lesson observations and professional dialogues with CC next year. This year, CC has largely focused on the curriculum infrastructure, rather than delivery.
Students develop agency to manage and lead their own learning	E9, E8	Teachers set clear, explicit learning objectives at the start of the lesson to guide students’ learning and progress	TKW / CC	
			TKW / CC	

	Teachers use assessment criteria explicitly and consistently to guide students to articulate their own progress against evidence-led criteria	Develop a Westlake Key Competency Framework to unpack the language of the NZC and support students' transition through different developmental stages of the KCs	TKW / KEA / CC	CD, T&L and D&A committees have begun the discussions around the KC framework. This will be a 2-year project, aiming to be completed by 2020. This could develop into a Col project, mapping KCs from Yr1 – 13.
	Technology is incorporated intelligently and responsibly into teaching and learning to enable students to develop confidence and independence	Support teachers to model desired behaviour of confident and competent digital citizens through targeted PD	GSA / CC	Note for 2019 – student use of devices, as well as teacher digital competency, is inconsistent across all levels. More guidance and structure needed to improve outcome.
	Further improve the consistency of the delivery of MSC and FSC at Yr10 so that the teaching and learning of the key competencies is explicit		JCA / GSA	Note for 2019 – more structure PD around project-based learning required for HAU, MSC and FSC teachers. [TKW]
			TKW / LKE / CFO	



Biculturalism in a Multicultural Environment

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Māori and Pasifika students feel that WBHS is a place where they are likely to succeed as Māori and Pasifika students	A1, C1, C4, C6 A2 C4 D5, E7 E7, F8	<p>Lead a specific action plan for the recruitment of Māori and Pasifika students</p> <p>Recruit and retain Pasifika teachers</p> <p>Promote WBHS as a Bicultural school to our local intermediate schools</p> <p>More engagement with Pasifika parents</p> <p>Continue to develop opportunities for Pasifika students to succeed inside and outside the classroom eg Polyfest, leadership opportunities in Pasifika groups, mentors to younger students</p>	<p>THO</p> <p>THO, DFE, PMI</p> <p>SLT, JEL, MBU</p> <p>THO</p> <p>THO, DTO, DTA</p>	<p>The introduction of PFC has helped raise the profile of Pasifika at WBHS. Enrolment forms include PFC as an opt in Form class</p> <p>Staffing – ongoing, DTO is progressing well in curriculum and has embraced PFC form teacher role. EBR (Old boy) joined DTO as Form teacher with a new Pasifika staff member CMU term 2 2019. Will split PFC into two: PFC 1 and PFC 2</p> <p>Pasifika Komiti is strong, THO has actively targeted relationships with Pasifika parents, in particular those on the komiti as a starting point.</p> <p>Pasifika student leaders – roles of responsibility in Pasifika assemblies, coaching and guiding students who want to be involved in leadership. 2 students won a fully funded Hands on Otago scholarship to experience Otago university for a week</p> <p>Felix-Fox elected as student rep to the board</p> <p>PFC – senior students mentoring younger boys</p> <p>School is providing partial funding for tutors for Polyfest. 2019 Polyfest has large uptake including non PI students</p>
Māori student achievement is at 95% across all three NCEA levels	A1, C6, E8	Ensuring curriculum leaders support the implementation of the curriculum review specifically regarding Kā Hikitia with a focus on relationships	JWA TKW	EPO appointed to promote Maori and Pasifika student visibility and monitor their academic progress. A more collaborative and coordinated

		Leading an intervention strategy for Māori students that are at risk of failing their qualification	JWA	<p>approach needed. HNO and Whanau Form teachers must be involved in 2019.</p> <p>Departments required to report on Maori and Pasifika student progress and achievement in detail, and identify strategies to close gaps.</p>
Pasifika student achievement is at 95% across all three NCEA levels	A1, C6, E8 E7	<p>Focus on Numeracy and Literacy at Level 1 and 2 and UE at Level 3</p> <p>Leading an intervention strategy for Pasifika students that are at risk of failing their qualification</p>	THO, DTA, DTO THO	<p>L1 To 3 actively monitored. L1 82%, L2 and 3 92% pass rate end 2018 EPO and THO meet weekly to discuss at risk students. In short- intervention strategies are working and as the relationship between school and family grows, the academic outcomes of the boys is set to improve</p>
All students, staff, and whānau experience WBHS as a truly bicultural institution	C1, C4, D5, D6, E7	<p>Pasifika families feel valued and consulted about their son's education at Westlake</p> <p>Whānau are engaged in our school community</p>	THO	<p>Through Pasifika Komiti and direct contact home this school/home relationship is being built</p> <p>Regular komiti meetings scheduled to end 2019</p>
A continued commitment to the teaching of Te Reo Māori and Māori Performing Arts at Westlake Boys High School	C4,C5	<p>Numbers grow in all Te Reo courses and MPA course.</p> <p>Sustain our numbers at year 9.</p>	JWA	
To create further opportunities to engage whānau in Westlake processes and learning of students To continue to provide an opportunity for whānau Māori to be part of the governance roles of Westlake Boys High School, through a co-opted member of the Board of Trustees	C4,C5 D4, D5,D6	<p>Talk to Board of Trustees about co-option of whanau member being on the Board.</p> <p>Regular whanau meetings</p>		<p>Improved attendance and engagement in both Maori and Pasifika Option Selection evenings.</p> <p>Note for 2019 – curriculum meetings need to be regular and fit for purposes. TKW attended all whanau meetings to share Maori student achievements and progress. Parent attendance and participation in these events were inconsistent.</p>

To continually review processes and protocols to ensure that the principles of Te Tiriti o Waitangi is honoured	C4	Regular curriculum committee meetings focusing on this.	TKW	Regular conversations held at CC meetings. JWA consulted on all occasions.
To further develop bi-cultural practices as teaching staff and as a school to enable Māori students to achieve to the best of their ability.	C4, C5	Weekly te reo language classes for staff on Monday evenings On-going support through our Maori Dean supported by all of our Deans JWA continues to lead us with this in his role.	APO JWA JWA	
Westlake continue to develop bi cultural practices at school and governance levels to enable the promotion of essential Māori practices become a normal part of Westlake life	C4, C5	Whanau member on the Board of Trustees Signage project throughout campus completed	BOT MCU	Andrew Nicoll (BOT Chair) spoke to Pasifika parents at a parent fonu explaining function of the board. Pasifika community will nominate candidates to stand and will encourage parents to vote. Daryl Roycroft co-opted (Whanau member)



Education Outside the Classroom

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Introduce new Safety Management Plan (SMP) and systems (SMS) by making changes in order to streamline the process.	F3	<p>Make a specific low risk and a high risk/overnight EOTC package. Have one document which staff can either pick up a hardcopy or access it on the commons.</p> <p>Provide safe opportunities beyond the classroom to support learning in all areas of the curriculum across a variety of contexts and environments, e.g. Field trips.</p> <p>Investigate how we can best improve the handling of permission slips, particularly with large groups.</p>	<p>SYO/WGA</p> <p>All staff</p> <p>WGA, SYO</p>	<p>New EOTC forms are in use in 2019. Exemplars of LOW RISK AND HIGH RISK SAP EOTC procedures are in Commons for staff use and protocols are currently being followed.</p> <p>On line permission slips are being used in certain areas and the idea is to expand this further.</p>
Implementation of new Education outside the classroom (EOTC) procedures	F7	<p>Transfer updated form for easy accessibility for staff.</p> <p>More focus on reviewing of EOTC activities. Gathering evidence of good practice and noting areas where improvement can be made.</p> <p>All staff trained in, and engaged with, the new EOTC SMP and SMS, by providing PD for all staff in T1, with 80% engagement by the end of T1</p> <p>Review of International EOTC procedures.</p>	WGA, SYO	<p>Staff meeting was held and new procedures outlined and distributed. There is still need for review of our activities post the activity and also encouragement of staff to report on incidents and near misses.</p>
Maintenance and review of EOTC Annual Safety Improvement Plan	F3, F1	<p>Improvement of incident reporting such as near misses or any other incident.</p> <p>Attendance and membership of EONZ to continue.</p>	<p>WGA</p> <p>WGA</p>	<p>Priority for 2019.</p> <p>SBE is registered as a member, SYO to register.</p>
Clear description of the EOTC roles and responsibilities from the BOT to Student Participants	F2	<p>Roles and responsibilities of the BOT/Headmaster, EOTC Coordinator, PIC of EOTC Activity, Activity leaders, Assistants and students are clearly explained</p> <p>Regular safety communication will be disseminated to the staff by the H&S Committee</p>	<p>WGA</p> <p>WGA, MRU</p>	

Development of Safety forms	F6	Ensure that these forms are used to gather, record and provide safety information, which adheres to best practice	WGA, SYO	Need to develop and encourage staff to report on incidents and near misses
Creating a safe behavior culture that permeates throughout the school	F7	Ensure that emergency/ critical incident responses follow the school guidelines, as per instructions Training of EOTC High Risk Activity leaders by external provider about emergency procedures	WGA WGA, Ext Provider	
More students involved in activities outside of the classroom	F8	More students playing sport More students involved in music More students coaching More students involved in community projects More students volunteering	PST WRO	Social Basketball has over 100 students involved (new addition to 2018 sport programme) Students playing sport is at same levels as 2018, but staff involved has dropped. More parents now involved in WBHS Sport (AMC 2019)
More compliments than complaints from community members	E8	Keep a record of both of these and assess at year end	DFE	



• Resourcing

KPI	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Technologies and Infrastructure - Technical support and digital technologies are managed and purchased to maintain a robust, adaptable infrastructure	B3	<p>Lead the review of current technologies and infrastructure to support teaching, learning and administration</p> <p>Investigate, plan, develop and maintain technological systems that align with the school's Strategic Plan</p>	GSA	<p>With the assistance of the e-learning leaders, our ICT infrastructure has been reviewed as part of an annual process.</p> <p>Elements that have occurred during the year have included:</p> <p>Huge increase in the use of Office365 technologies</p> <ul style="list-style-type: none"> • Core server upgrades for production servers and backup servers • Migration of phone system to a modern lower cost system (VOIP) • Replacement of a number of older projectors • Small increase in the number of security cameras particularly around student areas • Streamlining digital enrolment procedures to minimise data entry • Migration of most Department resources to cloud storage • Expansion of wireless display in classrooms to 85 percent • Ongoing upgrade to desktops and teacher laptops. • Future planning complete for upgrades for core switches and wireless access

Progress made with new languages block	B3	On-going communication with the Ministry of Education regarding funding. Get ready to start building in 2019	DFE Property Committee	Good progress made. Demolition to begin December 2018. 2019 start date.
Indoor Cricket Centre investigated	B3	Plans drawn up and costed Fundraising project to make this a reality by the end of 2018.	DFE AFO/DFE	Looking good, two major funding sources found.



• Staff Recruitment and Retention

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
PD programme continues to provide excellent opportunities for our staff to develop as professionals	A7 A8	PLGs will continue this year in completion of its two-year cycle with the needs of the staff addressed, by allocating them accordingly Opportunities will be provided for the staff to develop themselves	JCA/CFO/PD Committee	The second year of the PLGs was completed. An extensive self-review took place by the PLGs and Depts. Numerous staff participated in PLD opportunities by external providers, catered within our school PD budget.
New Appraisal system is implemented in 2018 with new professional codes of responsibility and standards	A 9	Support the PD Co-Ordinator and SCT in planning for the new system Workshops held with the Appraisers and whole staff to explain the new codes and standards Appraisers will hold professional conversations with their staff throughout the year, as part of their professional inquiry cycle	JCA/SMW/KEA JCA/SMW/KEA JCA/Appraiser	New Appraisal system rolled out successfully, with a number of workshops this year. Time was set aside for professional conversations to take place throughout the year.
A comprehensive PCT programme of support is provided to all first and second year teachers, as well as new overseas teachers	A7	Weekly PD sessions take place during the Term 1 and regular PD sessions occur throughout the rest of the year, to assist, support and inspire our young teachers, with a variety of presenters	JCA, SLT, Deans and HODs	Arguably, the most comprehensive PCT programme was held this year with numerous presenters covering a range of development areas for the PCTs. The feedback from the PCTs was incredibly positive.
HODs are encouraged to accept Student Teachers in their practicums, especially in critical subject areas	A2	All student teachers are carefully observed, and comprehensive reports are submitted to the HM for consideration for future employment prospects	JCA, HODs	A large number of student teachers visited our school this year, with a number appointed this year.
Work with Auckland University and AUT to offer scholarships to 2-4 student teachers for 2019	A2	DFE and PMI to visit both campuses to deliver presentation on scholarship opportunities	DFE PMI	3 scholarships offered.
Overseas recruitment of staff	A2	JCA to visit South Africa to carry out recruitment interviews in July 2018 DFE to visit UK in July to carry out interviews for staff for 2019	JCA DFE	12 prospective teachers were interviewed in Joburg and Cape Town, mainly in Maths and Sciences. While none of them were

						appointed, they remain on a list of possible recruitments
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• **International Department**

KPI	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Ensure the marketing materials include clear, sufficient, and accurate information enabling prospective students to make informed choices.	A1	Work more closely and collaboratively with the Community Relations Office to update the school website with refreshed images and improved use of video and student stories	JMC / TKW	Promotional videos completed. Improved Westlake "merchandise". Completed. Prospectus is work in progress.
	D5	In partnership with the Community Relations Office, develop communication strategies to engage international parents through newsletters, success stories, alumni network	JMC	Working towards building international alumni data base. Improved leavers' data.
	D5	International prospectus could be more concise and printed on lighter material to save postage cost	JMC	Note for 2019 – overseas reunions should be part of marketing trips. Agent feedback indicates that our current prospectus looks professional. Care needs to be taken that we don't compromise on quality. This is part of planning now.
	A1 / D4 / D7	Interview all applicants in first language if possible, followed by a pre-departure conversations, prior to making an offer of place	JMC / JTA / JFA / YLE	First language interview and pre-departure consultation is part of enrolment process now. Worked well in terms of clarifying expectations of both school and parents.
Increase the number of quality students arriving from existing markets, ensuring that they are well-suited to our school	A2/D6/E7	Solidify our relations with our current agents so that we remain in their marketing strategies as a desirable school offering unique opportunities for their clients	JMC / TKW	Relationships with agents are positive and maintained through regular visits, newsletter and timely communication when issues arise. Westlake enjoys a very strong and positive reputation amongst overseas agents.

	A1/A2/D6/E7	Strengthen our relationships with NZ-based agents by providing support and PD opportunities	JMC / TKW	Note for 2019 – Agent seminars need to be reinstated to ensure constant and continuous contact with NZ-based agents. This is yet to be planned and actioned.
	A3/D5/E7	Interview all applicants in first language if possible, followed by a pre-departure conversation.	JMC / JTA / JFA / YLE	Parents feedback indicate high level of satisfaction. However, more work can be done to support onshore international parents' integration and wellbeing. Hosted morning tea for onshore parents twice.
	D5/E7/E8/E9	Provide an excellent service to international parents, both onshore and offshore, so that we profit by word of mouth publicity, including conducting video conference once a year with overseas-based parents to inform them their son's progress and support available.	JMC / HJE / TKW	
	D5/E8	Involve current students in the Orientation Programme – student experience / advice / voice.	JMC	More current students are involved in the orientation process and are able to make positive contributions. Student helpers are making a real positive contribution now in our orientation programme.
	D4/D5/D6/E7	Actively recruit students from New Zealand intermediate schools and develop cross-sector marketing strategies.	TKW/JMC	
	B2/B3/D5/E7	Work with other schools in the CoL to market actively across the sector to ensure that students see the full pathway from primary, through college to university / workplace	TKW	Aiming to form a cluster with WGHs, TNIS, AJHS to host an Agent Familiarisation Tour for promising Vietnamese agents in 2019. JFA will visit China with TNIS in April. This is our first cross-sector marketing collaboration.
	A3/B1/	Actively seek to build new agent relationships in emerging markets in South East Asia	JMC / TKW	Work in progress. In 12 months, we will be able to analyse data provided by Enroller which will inform us of prospective parents' and students' information needs. Several staff trainings have been held.
	D4/D5/D6	Utilise network opportunities provided by parents of regular students / alumni	JMC / TKW	
	C4/C5	Develop marketing material that capture the interests of emerging markets and responds to their information needs	TKW	We are still looking for ways to overcome challenges and constraints with short term programmes. Some
Diversify market profile – Increase the number of countries from which we recruit students to be less vulnerable to the collapse of any one market or region			JMC / TKW	

	C4/E9/F9	Develop a wide range of short term programmes to cater for the needs of diverse markets.		strategic thinking and investment required.
Integration of international strategic plan with the whole school strategic plan to support an holistic approach to the care and support of international students	A1/A3/C4/D4/D5	Develop a manual for all staff involved in the care of international students (Deans and others) to support a rigorous process	TKW	Communication with deans have been regular and positive. Dean's manual was completed at the start of this year, and will be updated each year. Manual will be updated by the end of Feb 2019.
	D5/D6	Develop a strong relationship with the Community Relations Office to ensure that the central goals and priorities of the International strategic plan are realised	JMC / TKW	Relationship with the ESOL department is strong. Pastoral, language and other support provided to ESOL and other mainstream teachers as requested. JMC & HJE attend ESOL meetings weekly.
	A1/A3/C4/C5	Take a leading role in supporting the school in developing culturally-responsive pedagogy and wider practice, including providing professional learning for teachers in the area of literacy for ESOL students	HJE / TKW	JMC, HJE, HMA will run regular PD on various issues throughout the year through Tuesday bite-sized PD.
	C5/E7/E8/E9	Ensure there is a degree of quality control for courses designed for International Students		HJN appointed to monitor international students' academic progress and act as an liaison between the school and the international community.
Engage parents of international students more actively so that they are more fully involved in the life of the school and can contribute positively to support the life of the school	B1/B3/E8	Conduct video conference once a year with overseas-based parents to inform them their son's progress and support available	HJE / TKW	Note for Term 4 – This could be a focus for Term 4. Yet to implement.
	A1/D4/D5	Working with the Community of Learning, engage with parents of International students through events and communications before the arrive at the school	HJE / TKW	International open day has not been successful for 2 consecutive years. We need to work more closely through feeder schools. Stronger relationship with TNIS formed.
	D4/D5/D6	Morning Tea events fully integrated into the structure of school life	JMC	International parent engagement has been erratic. More long term thinking and structure required for 2019.
	D4/D5/D6	Develop an Uncle/Auntie programme so that experienced parents of international students can	JMC	

			act in mentor roles with other international students			
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Community Relations and Development

KPI	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Database A database ready to support various school activities including communications, events and fundraising.	<ul style="list-style-type: none"> - Human resourcing - Salesforce development and management - Closer alliance with school's IT Dept - Increasing contact #'s 	<p>Term 1</p> <ul style="list-style-type: none"> • Appointment of Database & Alumni Mgr. • Utilisation of Student resource versus budget limitations. • Centralisation of remote lists into Salesforce. • Full audit on number of 'up to date' Westlakers contact information → Develop plan for increasing the number of Westlakers we can contact. <p>Term 2</p> <ul style="list-style-type: none"> • Identify how to best utilise Salesforce in relation to Comms, Events and Fundraising. • Prepare prospect lists in relation to fundraising projects and upcoming events. • Process Development <ul style="list-style-type: none"> o Recording social media contact details on Salesforce o Enabling Westlakers to update their personal details. • Develop a plan for how best to utilise student resource. <p>Term 3</p> <ul style="list-style-type: none"> • Providing support for Annual Giving Campaign. • Process Development <ul style="list-style-type: none"> o Capturing and uploading 'relevant' school leavers information into Salesforce. • Westlaker profiles for Yearbook. • 2019 Plan & Budget (incorporating Term Four) 	<p>AF</p> <p>AF</p> <p>AF</p> <p>MC</p> <p>MC</p>	<p>Michele Cain commenced in May as Database and Alumni Manager.</p> <p>To ensure momentum, Westlakers are funding additional hours/week for Michele until March 2019.</p> <p>Given Michele's appointment and budget constraints, students are not being used as a resource at present.</p> <p>Michele's current focus is to increase the number of Westlakers we have contact details for. LinkedIn has been chosen as the initial channel for connecting with Westlakers.</p> <p>There are over 3,000 Westlakers on LinkedIn.</p> <p>Michele is currently reviewing the important process for capturing the right information from school leavers</p>

<p>Communications</p> <p>Delivery of a multi-channel communications programme to engage with the various Westlake communities.</p>	<p>- Increased level of relevant communications to Westlake communities.</p> <p>- Effective utilisation of various communication channels.</p> <p>- Brand consistency across various communication channels</p>	<p><u>Term 1</u></p> <ul style="list-style-type: none"> Establish baseline numbers across existing communication platforms → Set targets to increase Increase frequency of content being circulated across the various channels School Website – Review and tidy up School Video Honours Board/1st Team Photos Westlakers – Quarterly Newsletter Review School's reception and Development Office areas – opportunities to promote Westlake 'culture'. Review of top NZ schools and local schools, researching best practice/new methods to get best out of Social Media <p><u>Term 2</u></p> <ul style="list-style-type: none"> Thorough review of school website in regards to content and functionality School video complete Work with Westlakers re development of their Communication Strategy – Website, Newsletter, Social Media Communication Strategy utilising traditional and social media channels <p><u>Term 3</u></p> <ul style="list-style-type: none"> Brand Audit of school Educate Conference 2019 Plan & Budget (incorporating Term Four) 	<p>MC</p> <p>MC</p> <p>MC</p> <p>MC</p> <p>MC</p> <p>Facebook – Significant increase in the frequency and quality of posts. Compares favourably with AGS and Sacred Heart.</p> <p>A review and tidy up of the School's website has been conducted.</p> <p>Production of Videos for the School and International have been completed.</p> <p>Westlakers Newsletter has been reinstated.</p> <p>Websites for Westlakers and the Foundation are nearly complete.</p>
<p>Events</p> <p>Delivery of outstanding and well attended school and community events, within budget.</p>	<p>- Delivery of calendar of events</p> <p>- Sponsorship of all events</p>	<p><u>Term 1</u></p> <ul style="list-style-type: none"> Westlakers Golf Day Scholars Breakfast Archway Donors Event Confirm Westlakers Event Schedule for 2018 	<p>LP</p> <p><u>Completed Events</u></p> <p>Term One - Westlakers Father & Son, Lantern Festival Morning Tea, Westlakers Golf Day, Scholars Breakfast, Archway Donors Event.</p>

	<ul style="list-style-type: none"> - Develop marketing strategies for relevant events - Introduction of 'niche' events around donor cultivation 	<ul style="list-style-type: none"> • Secure sponsorship for relevant events • Commence management of Auditorium bookings • Develop 'Report Card' for events <p>Term 2</p> <ul style="list-style-type: none"> • Westlakers Water Polo • Recent Leavers Reunion • Confirm niche or new events for remainder of 2018 • Develop marketing strategies for increasing attendance at relevant events • Develop process for incorporating 'giving' into events <p>Term 3</p> <ul style="list-style-type: none"> • Father Son Breakfast • San Francisco & London Westlakers Reunions • Educate Conference • Complete 'Guides' for delivering the various Events • 2019 Plan & Budget (incorporating Term Four) 	<p>AF</p> <p>LP</p>	<p>Term Two – Mother & Son Breakfast, Westlakers Water Polo, Recent Leavers Reunion, London Reunion, Sydney Reunion</p> <p>Term Three – Father & Son Breakfast, Grandparents Day, Fritelli Cup Hockey, Wellington Reunion</p> <p><u>Sponsored Events</u></p> <p>Father & Son – Schnauer and Co Limited</p> <p>Grandparents Day – Penberthy Insurance</p> <p>Sports Dinner – Mark Prior, Harcourts</p> <p>Graduation Dinner – Benefitz</p> <p><u>Upcoming Events</u></p> <ul style="list-style-type: none"> • Auckland Reunion • Sports Dinner • Graduation Dinner 	<p>Term Two – Mother & Son Breakfast, Westlakers Water Polo, Recent Leavers Reunion, London Reunion, Sydney Reunion</p> <p>Term Three – Father & Son Breakfast, Grandparents Day, Fritelli Cup Hockey, Wellington Reunion</p> <p><u>Sponsored Events</u></p> <p>Father & Son – Schnauer and Co Limited</p> <p>Grandparents Day – Penberthy Insurance</p> <p>Sports Dinner – Mark Prior, Harcourts</p> <p>Graduation Dinner – Benefitz</p> <p><u>Upcoming Events</u></p> <ul style="list-style-type: none"> • Auckland Reunion • Sports Dinner • Graduation Dinner
<p>Giving</p> <p>A culture of giving amongst Westlake's communities.</p>	<ul style="list-style-type: none"> - Portfolio of giving options – including time and talent - Increased donor engagement - Development & management of various income streams e.g sponsorship – events & school, turf signage, billboards 	<p>Term 1</p> <ul style="list-style-type: none"> • Close off heritage projects – Archway Words, Swan Mural • Archway Donors Event • Indoor Facility – Going Ahead? • Fundraising Campaign for Cross Country Worlds • Issue Donor Receipts • Finalise Grant Applications Plan 2018 <p>Term 2</p> <ul style="list-style-type: none"> • Develop portfolio of giving options going forward • Billboard 	<p>AF</p> <p>AF</p> <p>AF</p>	<p><u>Indoor Facility</u></p> <p>\$180K/\$320k funding secured through NZCT and Pub Charity.</p> <p><u>Grant Applications</u></p> <p>In addition to the above;</p> <p>Trillian - \$25,000; \$5,500; Pub Charity - \$4,931; Four Winds - \$3,000; Milestone - \$5,000; Asia NZ Foundation - \$1,500</p> <p><u>Portfolio of Giving Options</u></p> <p>The following range of giving options is being offered to potential donors</p> <p>Indoor Cricket Facility</p> <p>Scholarships – Students, Staff</p>	<p><u>Indoor Facility</u></p> <p>\$180K/\$320k funding secured through NZCT and Pub Charity.</p> <p><u>Grant Applications</u></p> <p>In addition to the above;</p> <p>Trillian - \$25,000; \$5,500; Pub Charity - \$4,931; Four Winds - \$3,000; Milestone - \$5,000; Asia NZ Foundation - \$1,500</p> <p><u>Portfolio of Giving Options</u></p> <p>The following range of giving options is being offered to potential donors</p> <p>Indoor Cricket Facility</p> <p>Scholarships – Students, Staff</p>

		<ul style="list-style-type: none">• Donor Cultivation• Grant Applications <p>Term 3</p> <ul style="list-style-type: none">• Annual Giving Campaign• The 'Big Ask' to relevant donor prospects• Turf Signage Advertising• Educate Conference• Grant Applications• 2019 Plan & Budget (incorporating Term Four)		<p>Heritage – Westlakers Wall, Swan Mural</p> <p>Sponsorship – Sport, Events Advertising – Turf</p> <p>Time – Gateway, Mentoring, Speaking to a group of students</p> <p><u>Sponsorship</u></p> <p>Rugby: Archibald & Shorter/Landrover – Vehicle; \$12,000; Prestige - \$7,000</p> <p>Tennis: dfkocg - \$2,500</p> <p>Football: Vehicle</p> <p>International: Penberthy Insurance – Vehicle, \$5,000 per annum</p> <p><u>Turf Signage</u></p> <p>14 Invoices were issued in September.</p> <p><u>Student Scholarships</u></p> <p>Stephen Wilson, Craig Doel and Hand Up Foundation confirm to offer repeat scholarships.</p> <p><u>Annual Giving Campaign</u></p> <p>Enlisting the services of an Australian based company called Charidy to deliver annual giving campaign in April 2019.</p> <p><u>The Big Read</u></p> <p>Sponsored by PTA, Student Council and Westlakers</p> <p><u>The Big Ask</u></p> <p>Ant's focus during the next 6 months is to approach potential donors.</p>	AF		
		<p>Term 1</p> <ul style="list-style-type: none">• Confirm 2018 Plan, including committee member responsibilities and events.• Westlakers Golf Day <p>Foundation</p> <p>New trust up & running.</p>	Various	<p><u>Westlakers</u></p> <p>2018 Westlakers Golf Day very successful.</p> <p>Westlakers have funded a number of scholarships</p>			
<p>Band Of Brothers</p> <p>A fully engaged and equipped group willing to connect with and encourage support back to the school.</p>	<p>Ensure Foundation & Westlakers have a clarity around their purpose, plan and lines of accountability.</p>						

		<p>Planning going forward</p> <p><u>Rugby Committee</u> First meeting and finalise plan</p> <p>Term 2</p> <ul style="list-style-type: none"> • Commence memorabilia project • Westlakers Website <p><u>Foundation</u> Host event for 'Connectors'</p> <p><u>Rugby Committee</u> <u>Ongoing</u></p> <p>Term 3</p> <ul style="list-style-type: none"> • Westlaker Profiles for Yearbook 	Various	<p>New Committee Members – Simon Farland, Kohn Penberthy, Blair Moore</p> <p>Westlakers Newsletter reinstated.</p> <p>Westlakers Website almost complete.</p> <p>First stage of Pavilion upgrade (painting & lighting) has been completed.</p> <p>As part of Pavilion upgrade Westlakers have funded the framing of memorabilia sourced from high profile Westlakers.</p> <p>Work has commenced on updating artwork displayed throughout the school, with a focus on showcasing work done by Westlakers.</p> <p>Current focus to preparing for Auckland Reunion to be held on Friday 26 October.</p> <p><u>Foundation</u> New trust has been set up.</p> <p>Foundation Website almost complete.</p> <p>Major Donors Event scheduled for March 1, 2019.</p> <p>Rugby Committee did not go ahead.</p>
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Westlake Boys' High School and Foundation Board of Trustees

For the year ended 31 December 2018

Name & Address	Occupation	Sub-Committee	Position gained	Joined	Term Expires
Mrs Melinda Bennett	School Principal	Discipline Personnel Policy	Elected	May-17	Apr-19
Mr David Ferguson	Headmaster	Finance Property Policy	Headmaster	Apr-07	
Mr Philip Harkness	CFO	Finance Policy Discipline	Elected	May-17	Apr-19
Mrs Tracy Houzet	Deputy Headmaster	Discipline Policy	Staff Rep	Jun-13	Apr-19
Mr Andrew Nicoll	Commercial Lawyer	Personnel Policy Discipline Enrolment (<i>Reserve</i>)	Chairman Elected	Sep-10	Oct-20
Mr Jimmy O'Brien	Property Broker	Property Discipline Policy Community Relations Enrolment	Elected	Nov-17	Oct-20
Mr Darryl Roycroft	Company Director	Whanau Group Discipline	Co-Opted	Jun-17	Apr-19
Mr Chris Simcock	Corporate Relations	Discipline Finance Policy	Elected	Nov-17	Oct-20
Mrs Sandra White	Executive Assistant	Board Secretary	Headmaster's Executive Assistant	Jun-12	
Mr Jonathan Zou	Student Representative	N/A	Elected	Oct-17	Sep-18

Westlake Boys High School and Foundation Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the group.

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

Andrew Warwick Nicoll

Full Name of Board Chairperson



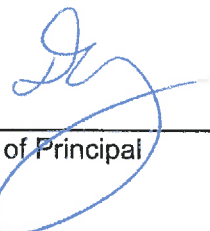
Signature of Board Chairperson

4-12-18

Date:

Davis Robert Ferguson

Full Name of Principal



Signature of Principal

4/12/18

Date:

Westlake Boys High School and Foundation
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

	Notes	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Revenue							
Government Grants	2	21,875,109	22,002,409	21,019,857	21,875,109	22,002,409	21,019,857
Locally Raised Funds	3	4,855,038	3,294,610	4,000,045	4,765,338	3,294,610	3,948,428
Interest Earned		136,163	173,791	132,637	143,519	173,791	142,414
Gain on Sale of Property, Plant and Equipment		-	-	2,613	-	-	2,613
International Students	4	3,596,112	3,874,091	3,700,127	3,596,112	3,874,091	3,700,127
		<u>30,462,422</u>	<u>29,344,901</u>	<u>28,855,279</u>	<u>30,380,078</u>	<u>29,344,901</u>	<u>28,813,439</u>
Expenses							
Locally Raised Funds	3	2,102,495	805,299	1,488,782	2,102,495	805,299	1,488,782
International Students	4	2,047,013	2,074,393	2,068,383	2,047,013	2,074,393	2,068,383
Learning Resources	5	14,571,436	14,937,311	13,829,153	14,571,436	14,937,311	13,829,153
Administration	6	1,577,929	1,543,332	1,544,751	1,940,796	1,543,332	1,555,363
Finance		87,931	89,295	82,905	87,931	89,295	82,905
Property	7	8,124,512	8,197,891	8,126,661	8,127,191	8,197,891	8,127,081
Depreciation	8	973,947	1,128,488	1,072,453	973,947	1,128,488	1,072,453
Loss on Disposal of Property, Plant and Equipment		42,900	-	33,106	42,900	-	33,106
		<u>29,528,163</u>	<u>28,776,009</u>	<u>28,256,194</u>	<u>29,893,709</u>	<u>28,776,009</u>	<u>28,267,226</u>
Net Surplus / (Deficit) for the year		934,259	568,892	599,085	486,369	568,892	546,213
Other Comprehensive Revenue and Expenses		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>934,259</u>	<u>568,892</u>	<u>599,085</u>	<u>486,369</u>	<u>568,892</u>	<u>546,213</u>
Attributable to:							
Board of the School		934,259	568,892	599,085	486,369	568,892	546,213
		<u>934,259</u>	<u>568,892</u>	<u>599,085</u>	<u>486,369</u>	<u>568,892</u>	<u>546,213</u>

The above Consolidated Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Westlake Boys High School and Foundation
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

	School		Group			
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	2018 \$	2018 \$	2017 \$	2018 \$	2018 \$	2017 \$
Balance at 1 January	11,629,804	11,928,305	11,030,719	12,077,694	11,928,305	11,531,481
Total comprehensive revenue and expense for the year	934,259	568,892	599,085	486,369	568,892	546,213
Capital Contributions from the Ministry of Education						
Contribution - Furniture and Equipment Grant	30,684	-	-	30,684	-	-
Equity at 31 December	12,594,747	12,497,197	11,629,804	12,594,747	12,497,197	12,077,694
Retained Earnings	12,594,747	12,497,197	11,629,804	12,594,747	12,497,197	11,886,473
Reserves	-	-	-	-	-	191,221
Equity at 31 December	12,594,747	12,497,197	11,629,804	12,594,747	12,497,197	12,077,694
Foundation Reserves						
Opening Balance				191,221		166,265
Building Funds				(91,976)		7,356
Student Scholarships				(25,130)		4,500
Sports Fund				(940)		1,100
Archway Fund				(68,550)		12,000
Staff fund				(700)		-
Arts and Music Fund				(3,925)		-
				(191,221)	-	24,956
Closing Balance				-	-	191,221

The above Consolidated Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Westlake Boys High School and Foundation
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets							
Cash and Cash Equivalents	9	7,006,617	7,205,514	4,955,590	7,006,617	7,205,514	5,185,426
Accounts Receivable	10	771,711	900,578	762,566	771,711	900,578	762,826
GST Receivable		-	-	-	-	-	-
Prepayments		112,281	50,000	175,850	112,281	50,000	175,850
Inventories	11	275,617	141,560	163,258	275,617	141,560	163,258
Investments	12	-	-	1,094,832	-	-	1,312,626
		8,166,226	8,297,652	7,152,096	8,166,226	8,297,652	7,599,986
Current Liabilities							
GST Payable		76,087	-	55,733	76,087	-	55,733
Accounts Payable	14	1,795,710	1,690,730	1,757,816	1,795,710	1,690,730	1,757,816
Borrowings - Due in one year	15	203,723	207,197	191,182	203,723	207,197	191,182
Revenue Received in Advance	16	2,675,187	2,625,000	2,707,973	2,675,187	2,625,000	2,707,973
Provision for Cyclical Maintenance	17	208,219	233,239	329,440	208,219	233,239	329,440
Finance Lease Liability - Current Portion	18	186,198	197,214	141,808	186,198	197,214	141,808
Funds held in Trust	19	2,302,197	2,450,000	2,380,124	2,302,197	2,450,000	2,380,124
Funds held for Capital Works Projects	20	-	-	-	-	-	-
Funds held on behalf of Allis Cluster	21	-	-	5,209	-	-	5,209
		7,447,321	7,403,380	7,569,285	7,447,321	7,403,380	7,569,285
Working Capital Surplus/(Deficit)		718,905	894,272	(417,189)	718,905	894,272	30,701
Non-current Assets							
Property, Plant and Equipment	13	13,600,970	13,338,877	13,979,852	13,600,970	13,338,877	13,979,852
		13,600,970	13,338,877	13,979,852	13,600,970	13,338,877	13,979,852
Non-current Liabilities							
Borrowings	15	1,236,903	1,224,701	1,445,890	1,236,903	1,224,701	1,445,890
Provision for Cyclical Maintenance	17	399,893	385,092	362,506	399,893	385,092	362,506
Finance Lease Liability	18	88,332	126,169	124,463	88,332	126,169	124,463
		1,725,128	1,735,952	1,932,859	1,725,128	1,735,952	1,932,859
Net Assets		12,594,747	12,497,197	11,629,804	12,594,747	12,497,197	12,077,694
Attributable to:							
Board of the School		12,594,747	12,497,197	11,629,804	12,594,747	12,497,197	12,077,694
Total equity		12,594,747	12,497,197	11,629,804	12,594,747	12,497,197	12,077,694

The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying notes.

Westlake Boys High School and Foundation
Statement of Cash Flows
For the year ended 31 December 2018

	Notes	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Cash flows from Operating Activities							
Government Grants		3,696,681	3,701,647	3,734,719	3,696,681	3,701,647	3,734,719
Locally Raised Funds		4,802,525	3,042,092	2,990,208	4,712,825	3,042,092	2,938,840
Hostel		-	-	-	-	-	-
International Students		3,626,243	3,991,654	3,718,002	3,626,243	3,991,654	3,718,002
Goods and Services Tax (net)		20,354	(55,733)	(26,337)	20,354	(55,733)	(26,337)
Payments to Employees		(3,532,089)	(4,741,119)	(2,527,170)	(3,532,089)	(4,741,119)	(2,527,170)
Payments to Suppliers		(6,742,110)	(4,534,258)	(5,746,986)	(7,107,656)	(4,534,258)	(5,758,017)
Cyclical Maintenance Payments in the year		(83,834)	(73,615)	(155,863)	(83,834)	(73,615)	(155,883)
Interest Paid		(87,931)	(89,295)	(92,905)	(87,931)	(89,295)	(92,905)
Interest Received		134,960	186,136	125,583	142,576	186,396	135,340
Net cash from / (to) the Operating Activities		1,834,799	1,427,509	2,019,231	1,387,169	1,427,769	1,966,589
Cash flows from Investing Activities							
Proceeds from Sale of PPE (and Intangibles)		-	-	(2,913)	-	-	2,612
Purchase of PPE (and Intangibles)		(601,709)	(231,090)	(609,194)	(601,709)	(231,090)	(609,194)
Purchase of Investments		1,094,832	1,094,832	(1,094,832)	1,312,626	1,312,626	(1,101,978)
Net cash from / (to) the Investing Activities		493,123	863,742	(1,706,939)	710,917	1,081,536	(1,708,560)
Cash flows from Financing Activities							
Furniture and Equipment Grant		30,684	-	-	30,684	-	-
Finance Lease Payments		(27,997)	(199,321)	(168,716)	(27,997)	(199,321)	(168,716)
Loans Received/ Repayment of Loans		(196,446)	(205,174)	(194,649)	(196,446)	(205,174)	(194,649)
Funds Administered on Behalf of Third Parties		(83,136)	64,667	(29,752)	(83,136)	64,667	(29,752)
Net cash from Financing Activities		(276,895)	(339,828)	(393,117)	(276,895)	(339,828)	(393,117)
Net increase/(decrease) in cash and cash equivalents		2,051,027	1,951,423	(60,825)	1,821,191	2,169,477	(135,088)
Cash and cash equivalents at the beginning of the year	9	4,955,590	5,254,091	5,036,415	5,185,426	5,036,036	5,320,514
Cash and cash equivalents at the end of the year	9	7,006,617	7,205,514	4,955,590	7,006,617	7,205,514	5,185,426

The Consolidated Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been omitted.

The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes.

Westlake Boys High School and Foundation

Notes to the Consolidated Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

Westlake Boys' High School is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Westlake Boys' High School Group (the "Group") consists of Westlake Boys' High School and its subsidiary Foundation. The subsidiary is a School Trust ("Trust") which supports the school by raising funds and making donations for the school.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Basis of Consolidation

The group financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Details of investment in subsidiaries are set out in Note 30.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The consolidated 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 Group 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 Group qualifies for Tier 2 as the group 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 consolidated financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These consolidated 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 consolidated financial statements are set out below.

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 30.

c) Revenue Recognition

Government Grants

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the Group uses the land and buildings. These are not received in cash by the Group as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

Other grants are recorded as revenue when the Group 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 Group.

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

Payments made under operating leases are recognised in the Consolidated Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

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

i) Inventories

Inventories are consumable items held for sale and comprise of stationery, canteen stock 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 Consolidated Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the Group at fair value plus transaction costs. At balance date the Group has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Consolidated Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the Group may incur on sale or other disposal.

The Group has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these consolidated financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense.

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

Leased Assets

Leases where the Group assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Consolidated Statement of Financial Position and leased assets are depreciated over the period the Group is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Buildings - School owned prior to 2006	40 years
Buildings - Built from 2006	60 years
Building improvements to Crown Owned Assets	10 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

Computer software acquired by the Group 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 Consolidated Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

n) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the Group prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

p) Revenue Received in Advance

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

The Group holds sufficient funds to enable the refund of unearned fees in relation to international students, should the Group be unable to provide the services to which they relate.

q) Funds Held in Trust

Funds are held in trust where they have been received by the Group for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Consolidated Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of participating schools as agreed with the Ministry of Education. These funds are outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

The property from which the Group 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 Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the Group, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

The Group's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The Group'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.

u) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

v) Goods and Services Tax (GST)

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the Group budget that was approved by the Board at the start of the year.

x) Services received in-kind

From time to time the Group receives services in-kind, including the time of volunteers. The Group has elected not to recognise services received in kind in the Consolidated Statement of Comprehensive Revenue and Expense.

y) Goodwill

Goodwill arising on an acquisition of a business is carried at cost as established at the date of acquisition of the business (see "Basis of Consolidation" above) less accumulated impairment losses, if any.

2. Government Grants

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	3,496,028	3,467,244	3,415,004	3,496,028	3,467,244	3,415,004
Teachers' salaries grants	11,003,035	11,206,011	10,276,152	11,003,035	11,206,011	10,276,152
Use of Land and Buildings grants	7,107,403	7,076,761	7,076,761	7,107,403	7,076,761	7,076,761
Resource teachers learning and behaviour grants	86,690	81,852	86,530	86,690	81,852	86,530
Other MoE Grants	110,872	126,408	117,857	110,872	126,408	117,857
Other government grants	71,081	44,133	47,553	71,081	44,133	47,553
	21,875,109	22,002,409	21,019,857	21,875,109	22,002,409	21,019,857

3. Locally Raised Funds

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

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Revenue						
Donations	982,172	823,500	928,124	892,472	823,500	876,507
Fundraising	379,231	283,932	367,341	379,231	283,932	367,341
Other revenue	1,199,090	1,237,588	1,132,491	1,199,090	1,237,588	1,132,491
Trading	1,193,951	878,090	818,885	1,193,951	878,090	818,865
Activities	1,100,594	71,500	753,204	1,100,594	71,500	753,204
	4,855,038	3,294,610	4,000,045	4,765,338	3,294,610	3,948,428
Expenses						
Activities	1,095,211	73,500	767,286	1,095,211	73,500	767,286
Trading	966,104	720,799	652,261	966,104	720,799	652,261
Fundraising (costs of raising funds)	41,180	11,000	69,235	41,180	11,000	69,235
	2,102,495	805,299	1,488,782	2,102,495	805,299	1,488,782
Surplus for the year Locally raised funds	2,752,543	2,489,311	2,511,263	2,662,843	2,489,311	2,459,646

Activities includes International Student Tours of \$986,276 2018 (\$653,458 2017)

2018

Member of staff	Destination	Reason	Parent cont	Fundraising	School	Cost
Dr Ai-Hsin Ho	China	Visit sister School	69,343	-	-	69,343
Johnny Waititi	Hawaii	Visit Punahou School	22,884	1,224	-	24,108
Natalie Marriott	France	French Exchange	33,240	-	-	33,240
Ryan Scivier	South Africa	Cricket Tour	65,010	28,209	3,005	96,224
Paul Sirang	Sydney	Waterpolo	28,224	7,591	-	35,815
Shane Young	Gold Coast	Rugby Tour	56,738	19,954	-	76,692
Theuns Strydom	France	ISF World Cross Country Champs	-	-	3,000	3,000
Warwick Robinson	Italy	International Choral Festival	586,398	61,456	-	647,854
			861,837	118,434	6,005	986,276

2017

Member of staff	Destination	Reason	Parent cont	Fundraising	School	Cost
Guy Blanchard	USA	University Tour	91,246	-	-	91,246
Peony Law	Japan	Cultural Trip	67,000	344	-	67,344
Charlie Meredith	Europe	Hockey Tour	144,127	2,961	-	147,088
Theuns Strydom	Kenya and South Africa	Distance Running Tour	58,357	76,460	-	134,817
Jihon El Labany	Fiji	Biology Conservation	59,750	-	-	59,750
Ryan Scivier	Melbourne	Cricket Tour	131,774	21,439	-	153,213
			552,254	101,204	-	653,458

4. International Student Revenue and Expenses

	2018 Actual Number 195	School 2018 Budget (Unaudited) Number 224	2017 Actual Number 226	2018 Actual Number 195	Group 2018 Budget (Unaudited) Number 224	2017 Actual Number 226
International Student Roll						
Revenue						
International student fees	3,596,112	3,874,091	3,700,127	3,596,112	3,874,091	3,700,127
Expenses						
Commissions	348,852	395,604	367,781	348,852	395,604	367,781
Recruitment	81,580	86,200	111,674	81,580	86,200	111,674
International student levy	76,130	93,240	80,558	76,130	93,240	80,558
Employee Benefit - Salaries	1,496,912	1,464,997	1,460,449	1,496,912	1,464,997	1,460,449
Other Expenses	43,539	34,352	47,921	43,539	34,352	47,921
	2,047,013	2,074,393	2,068,383	2,047,013	2,074,393	2,068,383
Surplus for the year International Students	1,549,099	1,799,698	1,631,744	1,549,099	1,799,698	1,631,744

Recruitment includes International Travel \$43,434 2018 (\$46,827 2017)

2018

Member of Staff	Destination	Reason	Cost to School
Jasmine Tang	China	Marketing	7,665
Tina Kwok	Taiwan and Vietnam	Marketing	3,686
Julia McGahan	Thailand	Marketing	7,610
Julia McGahan / Yeseul Lee	Japan and Korea	Marketing	12,388
Jasmin Tang	China	Marketing	5,470
Julia McGahan	Germany	Marketing	6,615

2018

Member of Staff	Destination	Reason	Cost to School
Tina Kwok	Cairns	Marketing	2,579
Jasmine Tang / Helen Martin	China	Marketing	7,404
Tina Kwok	Vietnam and Taiwan	Marketing	2,028
Tina Kwok	Indonesia and Vietnam	Marketing	13,788
Jennifer Fan	China	Marketing	9,025
Tina Kwok	Thailand	Marketing	3,053
Julia McGahan / Yeseul Lee	Korea	Marketing	8,950

5. Learning Resources

	2018 Actual \$ 1,208,096	School 2018 Budget (Unaudited) \$ 1,297,559	2017 Actual \$ 1,118,375	2018 Actual \$ 1,208,096	Group 2018 Budget (Unaudited) \$ 1,297,559	2017 Actual \$ 1,118,375
Curricular						
Information and communication technology	138,784	123,300	113,486	138,784	123,300	113,486
Extra-curricular activities	1,029,300	1,026,263	1,060,107	1,029,300	1,026,263	1,060,107
Library resources	8,610	14,016	6,374	8,610	14,016	6,374
Employee benefits - salaries	12,034,596	12,310,674	11,341,203	12,034,596	12,310,674	11,341,203
Staff development	152,050	165,500	189,608	152,050	165,500	189,608
	14,571,436	14,937,311	13,829,153	14,571,436	14,937,311	13,829,153

The Professional Development includes International Travel of \$67,484 2018 (\$60,100 2017)

2018	Destination	Reason	Cost to School
David Wedderburn	South Africa	Visit Schools	16,000
Brad Coetzee	USA, Spain, Morocco, South Africa	Visit Schools	16,000
Sandy Dick	France	Visit Schools	5,000
Judith Clough	Thailand	Visit Uniform Supplier	5,000
Joe Cachopa	Gold Coast	IBSC Conference	5,000
Becky O'Gram	Gold Coast	IBSC Conference	5,000
Andrew McBride	UK	Visit Schools	5,000
Johnny Waititi	Hawaii	Kapa Haka	3,000
Jamie Reid	Samoa	PD Pacifica culture	3,000
Jennifer Fan	Singapore	Conference	3,000
Tom Gordon	Gold Coast	IBSC Conference	1,484

2017	Destination	Reason	Cost to School
Sandra White	USA	EA summit	16000
Warwick Robinson	USA, Australia	Investigate potential music destination	16000
Janice Renton-Rooney	USA	Investigate universities	5000
Tracy Houzet	South Africa	Visit Schools	5000
Heath Nola	UK	Visit Schools	5000
Pam Mills	Sydney	Visit Schools	5000
Ronald Feng	Melbourne	Visit Schools	3000
Shawna Meredith	Melbourne	Visit Schools	3000
Christine Bader	Spain	Spanish PD	2100

6. Administration

	2018	School 2018 Budget	2017	2018	Group 2018 Budget	2017
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Audit Fee	8,850	10,000	10,000	10,000	10,000	10,000
Board of Trustees Fees	5,761	6,215	4,643	5,761	6,215	4,643
Board of Trustees Expenses	15,879	20,000	16,617	15,879	20,000	16,617
Communication	23,936	38,900	32,267	23,936	38,900	32,267
Consumables	20,441	20,000	21,353	20,441	20,000	21,353
Operating Lease	31,879	13,620	14,427	31,879	13,620	14,427
Legal Fees	760	-	1,153	6,140	-	2,786
Other	262,643	258,336	240,567	269,909	258,336	249,546
Donations made	-	-	-	349,071	-	-
Employee Benefits - Salaries	974,592	966,033	950,001	974,592	966,033	950,001
Insurance	108,756	79,848	77,415	108,756	79,848	77,415
Service Providers, Contractors and Consultancy	124,432	130,380	176,308	124,432	130,380	176,308
	1,577,929	1,543,332	1,544,751	1,940,796	1,543,332	1,555,363

7. Property

	2018	School 2018 Budget	2017	2018	Group 2018 Budget	2017
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Caretaking and Cleaning Consumables	70,309	82,240	47,682	70,309	82,240	47,682
Consultancy and Contract Services	211,117	192,036	192,163	211,117	192,036	192,163
Cyclical Maintenance Expense	(21,011)	121,507	120,801	(21,011)	121,507	120,801
Grounds	138,974	151,436	144,391	138,974	151,436	144,391
Heat, Light and Water	236,406	264,120	242,580	236,406	264,120	242,580
Rates	351	553	376	351	553	376
Repairs and Maintenance	175,593	120,000	120,523	178,272	120,000	120,943
Use of Land and Buildings	7,107,403	7,076,761	7,076,761	7,107,403	7,076,761	7,076,761
Security	27,861	22,420	23,539	27,861	22,420	23,539
Employee Benefits - Salaries	177,509	166,818	157,845	177,509	166,818	157,845
	8,124,512	8,197,891	8,126,661	8,127,191	8,197,891	8,127,081

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

8. Depreciation

	2018	School 2018 Budget	2017	2018	Group 2018 Budget	2017
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Buildings	295,005	293,699	294,066	295,005	293,699	294,066
Building Improvements	7,929	-	-	7,929	-	-
Furniture and Equipment	274,358	330,120	332,633	274,358	330,120	332,633
Information and Communication Technology	161,113	223,062	171,328	161,113	223,062	171,328
Motor Vehicles	6,609	6,612	9,025	6,609	6,612	9,025
Textbooks	43,273	68,084	46,163	43,273	68,084	46,163
Leased Assets	178,087	198,642	211,743	178,087	198,642	211,743
Library Resources	7,573	8,269	7,495	7,573	8,269	7,495
	973,947	1,128,488	1,072,453	973,947	1,128,488	1,072,453

9. Cash and Cash Equivalents

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	900	900	900	900	900	900
Bank Current Account	1,160,704	1,317,019	252,743	1,160,704	1,317,019	482,579
Bank Call Account	-	-	1,582,975	-	-	1,582,975
Short-term Bank Deposits	5,845,013	5,887,595	3,118,972	5,845,013	5,887,595	3,118,972
Cash equivalents and bank overdraft for Consolidated Cash Flow	7,006,617	7,205,514	4,955,590	7,006,617	7,205,514	5,185,426

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

Of the \$7,006,617 Cash and Cash Equivalents, \$nil is held by the Group on behalf of the Ministry of Education in 2018.

Of the \$5,185,426 Cash and Cash Equivalents, \$16,227 of unspent grant funding is held by the School in 2017. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

10. Accounts Receivable

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	37,614	50,000	31,791	37,614	50,000	31,791
Receivables from the Ministry of Education	-	-	30,621	-	-	30,621
Interest Receivable	13,548	-	12,345	13,548	-	12,605
Teacher Salaries Grant Receivable	720,549	850,578	687,809	720,549	850,578	687,809
	771,711	900,578	762,566	771,711	900,578	762,826
Receivables from Exchange Transactions	51,162	50,000	44,136	51,162	50,000	44,396
Receivables from Non-Exchange Transactions	720,549	850,578	718,430	720,549	650,578	718,430
	771,711	900,578	762,566	771,711	900,578	762,826

11. Inventories

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	21,677	-	9,614	21,677	-	9,614
School Uniforms	251,672	141,560	151,449	251,672	141,560	151,449
Canteen	2,268	-	2,195	2,268	-	2,195
	275,617	141,560	163,258	275,617	141,560	163,258

12. Investments

The Group and School's investment's are classified as follows:

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset						
Short-term Bank Deposits	-	-	1,094,832	-	-	1,312,626

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2018.

GROUP

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	12,021,488	-	(33,266)	-	(295,005)	11,693,217
Building Improvements	-	102,306	-	-	(7,929)	94,377
Furniture and Equipment	1,277,816	152,659	(215)	-	(274,358)	1,155,872
Information and Communication Technology	314,369	134,240	(3,664)	-	(161,113)	283,832
Motor Vehicles	24,783	-	-	-	(6,609)	18,174
Textbooks	46,369	46,499	(2,468)	-	(43,273)	47,127
Leased Assets	239,906	192,768	-	(849)	(178,087)	253,738
Library Resources	47,919	17,544	(3,257)	-	(7,573)	54,633
WIP	7,202	-	(7,202)	-	-	-
Balance at 31 December 2018	13,979,852	646,016	(50,102)	(849)	(973,947)	13,600,970

GROUP

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Land	-	-	-
Buildings	13,666,003	(1,972,786)	11,693,217
Building Improvements	102,306	(7,929)	94,377
Furniture and Equipment	3,503,265	(2,347,393)	1,155,872
Information and Communication Technology	999,324	(715,492)	283,832
Motor Vehicles	105,796	(87,622)	18,174
Textbooks	137,514	(90,387)	47,127
Leased Assets	708,704	(454,966)	253,738
Library Resources	100,723	(46,090)	54,633
WIP	-	-	-
Balance at 31 December 2018	19,323,635	(5,722,665)	13,600,970

The net carrying value of equipment held under a finance lease is \$274,530 (2017: \$266,271)

GROUP

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Buildings	11,822,107	494,271	(824)	-	(294,066)	12,021,488
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	1,412,883	207,389	(9,823)	-	(332,633)	1,277,816
Information and Communication Technology	291,289	202,144	(7,736)	-	(171,328)	314,369
Motor Vehicles	33,808	-	-	-	(9,025)	24,783
Textbooks	71,858	24,877	(4,203)	-	(46,163)	46,369
Leased Assets	451,334	315	-	-	(211,743)	239,906
Library Resources	47,813	18,120	(10,519)	-	(7,495)	47,919
WIP	344,809	77,760	(415,367)	-	-	7,202
Balance at 31 December 2017	14,475,901	1,024,876	(448,472)	-	(1,072,453)	13,979,852

GROUP

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Land	-	-	-
Buildings	13,707,157	(1,685,669)	12,021,488
Building Improvements	-	-	-
Furniture and Equipment	3,428,360	(2,150,544)	1,277,816
Information and Communication Technology	957,636	(643,267)	314,369
Motor Vehicles	105,796	(81,013)	24,783
Textbooks	142,971	(96,602)	46,369
Leased Assets	672,448	(432,542)	239,906
Library Resources	89,247	(41,328)	47,919
WIP	7,202	-	7,202
Balance at 31 December 2017	19,110,817	(5,130,965)	13,979,852

The net carrying value of equipment held under a finance lease is \$266,271 (2016: \$434,673)

SCHOOL

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	12,021,488	-	(33,266)	-	(295,005)	11,693,217
Building Improvements	-	102,306	-	-	(7,929)	94,377
Furniture and Equipment	1,277,816	152,659	(245)	-	(274,359)	1,155,872
Information and Communication Technology	314,369	134,240	(3,664)	-	(161,113)	283,832
Motor Vehicles	24,783	-	-	-	(6,609)	18,174
Textbooks	46,369	46,499	(2,468)	-	(43,273)	47,127
Leased Assets	239,906	192,768	-	(849)	(178,087)	253,738
Library Resources	47,919	17,544	(3,257)	-	(7,573)	54,633
WIP	7,202	-	(7,202)	-	-	-
Balance at 31 December 2018	13,979,852	646,016	(50,102)	(849)	(973,947)	13,600,970

SCHOOL

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	13,666,003	(1,972,786)	11,693,217
Building Improvements	102,306	(7,929)	94,377
Furniture and Equipment	3,503,265	(2,347,393)	1,155,872
Information and Communication Technology	999,324	(715,492)	283,832
Motor Vehicles	105,796	(87,622)	18,174
Textbooks	137,514	(90,387)	47,127
Leased Assets	708,704	(454,966)	253,738
Library Resources	100,723	(46,090)	54,633
WIP	-	-	-
Balance at 31 December 2018	19,323,635	(5,722,665)	13,600,970

SCHOOL

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Buildings	11,822,107	494,271	(824)	-	(294,066)	12,021,488
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	1,412,883	207,389	(9,823)	-	(332,633)	1,277,816
Information and Communication Technology	291,289	202,144	(7,736)	-	(171,328)	314,369
Motor Vehicles	33,808	-	-	-	(9,025)	24,783
Textbooks	71,858	24,877	(4,203)	-	(46,163)	46,369
Leased Assets	451,334	315	-	-	(211,743)	239,906
Library Resources	47,813	18,120	(10,518)	-	(7,495)	47,919
WIP	339,282	77,780	(409,840)	-	-	7,202
Balance at 31 December 2017	14,470,374	1,024,876	(442,945)	-	(1,072,453)	13,979,852

Accumulated Depreciation

SCHOOL

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Buildings	13,707,157	(1,685,669)	12,021,488
Building Improvements	-	-	-
Furniture and Equipment	3,428,360	(2,150,544)	1,277,816
Information and Communication Technology	957,636	(643,267)	314,369
Motor Vehicles	105,796	(81,013)	24,783
Textbooks	142,971	(96,602)	46,369
Leased Assets	672,448	(432,542)	239,906
Library Resources	89,247	(41,328)	47,919
WIP	7,202	-	7,202
Balance at 31 December 2017	19,110,817	(5,130,965)	13,979,852

The net carrying value of equipment held under a finance lease is \$266,271 (2016: \$434,673)

14. Accounts Payable

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	226,234	390,730	353,624	226,234	390,730	353,624
Accruals	512,412	1,300,000	445,969	512,412	1,300,000	445,969
Capital accruals for PPE items	-	-	-	-	-	-
Banking staffing overuse	93,143	-	82,384	93,143	-	82,384
Employee Entitlements - salaries	871,450	-	812,913	871,450	-	812,913
Employee Entitlements - leave accrual	92,471	-	62,926	92,471	-	62,926
	<u>1,795,710</u>	<u>1,690,730</u>	<u>1,757,816</u>	<u>1,795,710</u>	<u>1,690,730</u>	<u>1,757,816</u>
Payables for Exchange Transactions	1,795,710	1,690,730	1,757,816	1,795,710	1,690,730	1,757,816
Payables for Non-exchange Transactions - Taxes Payable	-	-	-	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-	-	-	-
	<u>1,795,710</u>	<u>1,690,730</u>	<u>1,757,816</u>	<u>1,795,710</u>	<u>1,690,730</u>	<u>1,757,816</u>

The carrying value of payables approximates their fair value.

15. Borrowings

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Due in One Year	203,723	207,197	191,182	203,723	207,197	191,182
Due Beyond One Year	1,236,903	1,224,701	1,445,890	1,236,903	1,224,701	1,445,890
	<u>1,440,626</u>	<u>1,431,898</u>	<u>1,637,072</u>	<u>1,440,626</u>	<u>1,431,898</u>	<u>1,637,072</u>

The Group has borrowings at 31 December 2018 of \$1,440,626, (31 December 2017 \$1,637,072). This loan is from the Westpac Bank for a Gymnasium. The loan is unsecured, interest is 3.9% per annum and the loan is payable with interest in equal instalments of \$21,412.

16. Revenue Received in Advance

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance - Ministry of Education	-	50,000	16,227	-	50,000	16,227
International Student Fees	2,312,568	2,400,000	2,282,437	2,312,568	2,400,000	2,282,437
Other	362,619	175,000	409,309	362,619	175,000	409,309
	<u>2,675,187</u>	<u>2,625,000</u>	<u>2,707,973</u>	<u>2,675,187</u>	<u>2,625,000</u>	<u>2,707,973</u>

17. Provision for Cyclical Maintenance

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	691,946	691,946	727,028	691,946	691,946	727,028
Increase to the Provision During the Year	(21,011)	121,507	120,801	(21,011)	121,507	120,801
Adjustment to the Provision in the Year	-	-	-	-	-	-
Payments made During the Year	(62,823)	(195,122)	(155,883)	(62,823)	(195,122)	(155,883)
Provision at the End of the Year	<u>608,112</u>	<u>618,331</u>	<u>691,946</u>	<u>608,112</u>	<u>618,331</u>	<u>691,946</u>
Cyclical Maintenance - Current	208,219	233,239	329,440	208,219	233,239	329,440
Cyclical Maintenance - Term	399,893	385,092	362,506	399,893	385,092	362,506
	<u>608,112</u>	<u>618,331</u>	<u>691,946</u>	<u>608,112</u>	<u>618,331</u>	<u>691,946</u>

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2018. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and the time value of money.

18. Finance Lease Liability

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

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	186,198	197,214	141,808	186,198	197,214	141,808
Later than One Year and no Later than Five Years	88,332	126,159	124,463	88,332	126,159	124,463
Later than Five Years						
	274,530	323,373	266,271	274,530	323,373	266,271

19. Funds held in Trust

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,302,197	2,450,000	2,380,124	2,302,197	2,450,000	2,380,124
	2,302,197	2,450,000	2,380,124	2,302,197	2,450,000	2,380,124

These funds are held in trust for international student homestay providers and tour groups. The School is acting as agent and therefore these are not included in the Consolidated Statement of Comprehensive Revenue and Expense.

20. Funds Held for Capital Works Projects

During the 2018 year the School and Group did not receive or apply for funding from the Ministry of Education for capital works projects:

School and GROUP

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Totals		-	-	-	-	-
	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
C Block renovations	completed	(7,372)	26,597	19,225	-	-
Totals		(7,372)	26,597	19,225	-	-

21. Funds Held on Behalf of ALLIS Cluster

Westlake Boys' High School is the lead school and holds funds on behalf of the Allis cluster, a group of schools funded by the Ministry of Education to share Asian Language learning in schools.

School and GROUP

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held at Beginning of the Year	5,209	-	101,866
Funds Received from Cluster Members			
Funds Received from MoE			
Funds Spent on Behalf of the Cluster	(5,209)	-	(41,075)
Distribution of Funds			
Milford School	-	-	(20,125)
Takapuna Primary School	-	-	(10,379)
Takapuna Normal Intermediate School	-	-	(25,078)
Funds Held at Year End	-	-	5,209

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 Group 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.

The Westlake Boys' High School Foundation has been consolidated in 2018 and 2017 with the accounts of the School as the Office of the Auditor-General has advised that the Foundation is a controlled entity material to the School Financial Statements.

23. Remuneration

Key management personnel compensation (School and Group)

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

	2018 Actual \$	2017 Actual \$
Board Members - School		
Remuneration	5,761	4,643
Full-time equivalent members	0.46	0.34
Leadership Team		
Remuneration	2,398,909	2,332,600
Full-time equivalent members	23.00	22.00
Total key management personnel remuneration	2,404,670	2,337,243
Total full-time equivalent personnel	23.46	22.34

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220-230	190-195
Benefits and Other Emoluments	0-10	20-30
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
120 - 130	2.00	-
110 - 120	1.00	4.00
100 - 110	7.00	3.00
	8.00	7.00

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

24. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2018 Actual	2017 Actual
School and GROUP		
Total	\$3,000	\$16,000
Number of People	1	2

25. Contingencies

There are no contingent assets or liabilities as at 31 December 2018 (except as noted below).

Holidays Act Compliance – schools payroll

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

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

There was a contingent liability regarding an ongoing litigation claim that the School is involved with as at 31 December 2017. The outcome for this claim has not yet been finalised as at 31 December 2017.

There are no other contingent assets or liabilities as at 31 December 2017.

26. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered a contract agreement for capital works with Shade Systems, for \$339,288 to build an Indoor Cricket Facility in 2019.

As at 31 December 2017 the Board has entered a contract agreement for capital works with Construction Management Group, for \$102,656 to partially refurbish the Music Block and P1 in 2018.

(b) Operating Commitments School and GROUP

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

(a) operating lease of IT Equipment

	2018 Actual \$	2017 Actual \$
No later than One Year	30,443	689
Later than One Year and No Later than Five Years	60,885	-
Later than Five Years	-	-
	<u>91,328</u>	<u>689</u>

(a) operating lease of a Motor Vehicle

	2018 Actual \$	2017 Actual \$
No later than One Year	15,096	13,614
Later than One Year and No Later than Five Years	15,096	-
Later than Five Years	-	-
	<u>30,192</u>	<u>13,614</u>

27. Managing Capital

The Group's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The Group does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

28. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Loans and receivables

	2018 Actual \$	School 2018 Budget (Unaudited) \$	2017 Actual \$	2018 Actual \$	Group 2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	7,008,617	7,205,514	4,955,590	7,006,817	7,205,514	5,185,426
Receivables	771,711	900,578	762,566	771,711	900,578	762,826
Investments - Term Deposits	-	-	1,094,832	-	-	1,312,626
Total Cash and Receivables	<u>7,778,328</u>	<u>8,106,092</u>	<u>6,812,988</u>	<u>7,778,328</u>	<u>8,106,092</u>	<u>7,260,878</u>
Financial liabilities measured at amortised cost						
Payables	1,795,710	1,690,730	1,757,816	1,795,710	1,690,730	1,757,816
Borrowings - Loans	1,440,626	1,431,898	1,637,072	1,440,626	1,431,898	1,637,072
Finance Leases	274,530	323,373	266,271	274,530	323,373	266,271
Painting Contract Liability	-	-	-	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>3,510,866</u>	<u>3,446,001</u>	<u>3,661,159</u>	<u>3,510,866</u>	<u>3,446,001</u>	<u>3,661,159</u>

29. Events After Balance Date

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

30. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the		Value of investment \$000	
			2018	2017	2018	2017
Westlake Boys High School Foundation	Raising Funds	Wellington, New Zealand	100%	100%	-	-

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the Institute predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity.

Non controlling interests

	2018	2017
Balance at beginning of year	447,890	500,764
Share of profit for the year	(447,890)	(52,874)
Balance at end of year	-	447,890

Westlake Boys' High School Foundation has been wound up and all assets have been transferred to the Westlake Boys' Community Foundation as at 31 December 2018. The amount transferred was \$349k, shown as a donation in Note 6. Westlake Boys' High School Foundation has no assets or liabilities as at 31 December 2018.

Westlake Boys' Community Foundation has been set up as a separate legal entity and has been assessed as not under the control of the School Board. As it is not a public entity, its transactions, assets and liabilities will not be consolidated into the School's financial statements, and therefore from 2019 the School will no longer prepare Group financial statements.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WESTLAKE BOYS HIGH SCHOOL'S
GROUP FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Westlake Boys High School and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe Horwath New Zealand Audit Partnership, to carry out the audit of the financial statements of the Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 42 to 61, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 5 December 2019. This is the date at which our opinion is expressed.

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

Dissolution of Westlake Boys High School Foundation

Without modifying our opinion, we draw attention to Note 30 of the financial statements on page 61 which refers to the winding up of the Westlake Boys High School Foundation (the High School Foundation). The High School Foundation was under the 'control' of the school board for financial reporting purposes, and the school reported as a Group (a combination of the school's and the High School Foundation's financial information). The High School Foundation was also considered to be a public entity.

During the year, the trustees transferred the remaining assets of the High School Foundation (\$349,000) to a new trust, the Westlake Boys' Community Foundation (the Community Foundation). Note 6 of the Group financial statements shows the transfer of the assets as a donation. As a result of this transfer the High School Foundation had no assets or liabilities as at 31 December 2018.

The Community Foundation is a new legal entity. It is not under the control of the school board and is not a public entity. Therefore, the school will not include the financial information for this new foundation in its financial statements, and will no longer prepare Group financial statements.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the Group for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the Group for assessing the Group's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the Group, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Group'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 Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Chairman's Report, Headmasters Report, KiwiSport Report, Analysis of Variance and the listing of the Members of the Board of Trustees on pages 3 to 40, but does not include the financial statements, and our auditor's report thereon.

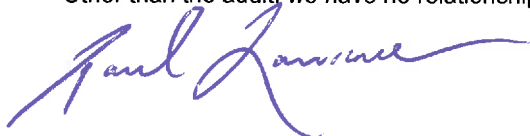
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the Group.



Paul Lawrence
Crowe Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand