



WESTLAKE BOYS HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number: 37

Headmaster: David Ferguson

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Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/
Mr Andrew Nicoll	Chair Person	Elected	Commercial Lawyer	Apr-22
Mr David Ferguson	Headmaster		Headmaster	
Mr Philip Harkness	Parent Rep	Elected	CFO	Oct-20
Mr Jimmy O'Brien	Parent Rep	Elected	Property Broker	Oct-20
Ms Melinda Bennett	Parent Rep	Elected	Principal	Apr-22
Mrs Euphymya Lavelle	Parent Rep	Elected	Accountant	Apr-22
Mr Chris Simcock	Parent Rep	Elected		Dec-19
Mr Ronnie Readings	Student Rep	Elected	Student	Sep-20
Mrs Keryn Russell	Staff Rep	Elected	HOD Commerce	Apr-22

Accountant / Service Provider: Judith Clough

WESTLAKE BOYS HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

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Westlake Boys' High School

Chairman's Annual Report

For the year ended 31 December 2019

The Board of Trustees is responsible for the governance of the school. The Board is made up of five parent elected representatives, one co-opted member, a staff representative, a student representative and the Headmaster. This year elections were held for three parent representative positions, and the staff and student positions. At the election Darryl Roycroft's term as a co-opted trustee came to an end, Euphymya Lavelle was elected and following the election Chris Simcock was co-opted back on to the Board. Keryn Russell has replaced Tracy Houzet as the staff representative. I'd like to thank Darryl for his significant contribution to the Board over the last few years, to welcome Euphymya to the Board, and Keryn back to the Board after a break of six years, and to thank Chris for agreeing to continue to serve as a trustee.

The Board operates by way of monthly meetings, through various committees which deal with property, enrolment, discipline, finance and community matters and through plenty of less formal communications. It is a hard working group who have as their goal that each student at Westlake Boys High School should have the best opportunities available to him that the school is able to provide, that the school is a safe and enjoyable environment, and that the staff are high performing and as well looked after as is possible. It is a constant challenge, and a lot of hard work, but the Board is I think justifiably happy with the way that the school is performing.

There are two big issues that I'd like to mention briefly in this report which have been significant this year. The first is that this is the final year in which the "Cambridge" programme has been available at Westlake Boys. That programme was introduced in the early days of NCEA as an alternative pathway, while NCEA developed. Over the years NCEA has improved immensely and following a comprehensive review a few years ago the then Board decided that Cambridge would be phased out, and NCEA would be the sole programme offered at Westlake Boys. That decision has been followed by an immense amount of work behind the scenes as the staff have prepared, and have begun to roll out, an NCEA programme to suit all students at our school. Cambridge has served its purpose well and has been a valuable programme followed by many students at Westlake, but we now look forward as a Board to offering a single comprehensive programme that is topical and appropriate to young men growing up in New Zealand.

The second thing is to mention again, as I did in my report last year, that we are excited about the imminent beginning of construction of a brand-new double storey classroom block. While we had hoped that this building might be well underway by now the Board has continued to work hard to persuade the Ministry to approve this building, and we are very much looking forward to be able to say by this time next year that the new building will be open for 2021. The property committee and finance committee have worked particularly hard this year to keep this programme on track.

So, I'd like to thank the current board for all their hard work this year. That Board comprises Melinda Bennett, Euphymya Lavelle, Jimmy O'Brien, Phil Harkness and Andrew Nicoll as elected parent representatives, Chris Simcock as a co-opted Board member, Keryn Russell as the staff representative, the Headmaster Mr Ferguson and for 2019 we have had the pleasure of having Felix-Fox Burnell as the elected student representative. It's a tight knit team, and I think we've had a good year.

A few more final thank you's for 2019 - to our Board secretary Sandra White, thank you for your continued dedication to our school - it is much appreciated by all of the Board. To the Headmaster Mr Ferguson and the 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 - a Westlake Boys education simply isn't possible without the care, energy, enthusiasm and skill you all bring. To the non-teaching staff - the rest of the staff rely heavily upon you and so your hard work is much appreciated.

The Board remains grateful for the continuing support of the PTA, of the Westlake Boys Foundation and of Westlakers. These 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.

Congratulations to all our prize winners today – you should be proud of your achievements and we wish you all the very best for your external exams and for whatever 2020 might bring to you.

Andrew Nicoll
Board Chairman

Westlake Boys' High School

Headmaster's Annual Report

For the year ended 31 December 2019

Tihei mauri ora

It is life

E ngā mana, e ngā reo, e ngā karangatanga maha

Distinguished visitors and guests

Tēnā koutou, tēnā koutou, tēnā koutou katoa

Greetings

The last year of the decade and Westlake's 58th year has been a standout year for us.

The milestones and highlights have been plentiful. Our last year of Cambridge International Examinations, our first 24 hour giving campaign where we raised over \$100,000, confirmation of our hosting the global boys' schools conference in 2022, the beginning of a partnership with the Hato Petera Leadership Academy and the final plans completed for our Languages block due to be finished in 2020, have been a few of the notable happenings. As ever, some great exam results, lots of sporting titles and our Music and Arts departments continuing to exceed expectations and dominate their regional and national competitions.

Since 2004 we have been offering Cambridge International Examinations. It was felt at the time that in order to challenge our most academically capable students, we needed to be able to offer an alternative qualification pathway. The system has served many of our young men well over the last 15 years and when we made the call to phase out the qualification four years ago now, perhaps there was some surprise at the time. Since we made the decision, I have never really had any cause to regret it. Admittedly, perhaps we were a little bit nervous about some of NCEA big opportunities that were announced earlier this year. Fortunately, a subsequent piece of work by an advisory group of teachers and school leaders has, I think, come up with a really positive way forward for NCEA, our domestic qualification. The changes will ensure more rigour, coherence, credibility and clarity for the qualification, so I'd say we are well placed.

Our examination results at the start of this year were amongst some of our best ever. The standout headline result was that 95% of our Year 13 students passed their final year qualification and we also had our highest number of students ever achieving university entrance. It was also our second highest number of Scholarship examination passes ever - 164, including a Premier Scholar, Stefan Ivanov who achieved three outstanding Scholarship passes and five other Scholarship passes. This placed him as one of the top five students in New Zealand. Bill Song, Mark Seddon and Jay Ko were all named as Outstanding Scholars, placing them in the top 50 in New Zealand. Tej Joshi was the top Year 12 Cambridge student in New Zealand.

Paul Strang, Andrew Lydiard, Tony Buckingham, Deb Hodge, Jo Shotter and Hugh McGahan all do a terrific job in ensuring that our Sports Department continues to be one of the most successful in the country. Our annual Sports Awards dinner proved that each year we continue to have more premier sports teams representing the school. It is something we should be proud of, that we try, as much as possible, to offer as much as we can. As our city becomes busier and potentially one knock-on effect being that people have less time to spare for volunteering, I am grateful that we are managing to offer such a strong and diverse range of sports. Our staff who, year after year, go the extra mile to contribute to our sports programme are real treasures of our school. We are lucky as well to have so many parents and students who are happy to give up their time to coach, manage and organise sport. Thank you to all of you and well done on a great year. 1519 of you represented Westlake at sport this year.

We won premier national titles this year in Badminton (our Westlake Team of the Year in 2019), Cross Country, Road Running, Swimming, 3 on 3 Basketball and Sailing. Our Premier Sailing team also won a runner up medal as did our Rowers twice, and our Premier Tennis team. More than 40 of our boys have travelled overseas this year to represent New Zealand, the two stand out performers being Rico Bearman who won the world BMX Championships in the US and Blake McGlashan who won a world title in sailing for the second year in a row. Blake was also named as our Sportsman of the Year for 2019. Twenty of our premier teams are in the top 10 in New Zealand, a great effort at the top end.

Well done to the 1st XV on a great year, playing some of the best rugby I have seen us play in the last fifteen years. Jock McKenzie deserves a special mention following selection for the New Zealand schools' Maori team and the New Zealand Under 19 Cricket team in the same year, an outstanding achievement in an era where most young people tend to specialise in one sport only. Chlayton Frans who captained our 1st XV and Premier Volleyball team, and Sam Shotter who led Rowing and Hockey respectively, further demonstrated that while our best sportsmen are at school, they should try to compete in more than one sport if time commitments allow.

Les Misérables, our annual school production, received the plaudits it deserved at the Auckland schools Showdown Awards this year. It was named the most Outstanding School Production of 2019. Mr Brown and Mr Robinson picked up the Best Director and Best Musical Director awards respectively, in addition to the big overall award. It really was an extraordinary week of performances from the best singers, actors and musicians from Westlake Boys and Westlake Girls. Bravo and thank you to all who were involved.

Three of the top five choirs in New Zealand this year were from the two Westlake schools, as our choral performers once again dominated the big Sing Festival awards. Choralation's performance of 'The Band Played Waltzing Matilda' brought tears to the eyes of the audience at the national finale and Voicemale's rendition of 'Ballad – O What is that Sound?' performed with the lights out was another memorable highlight. At the KBB festival in Auckland, Westlake was the only school to have a finalist in three of the four top categories. Our Concert Band and Symphony Orchestra this year were outstanding. Thank you and well done again to Messrs Robinson, Squire and Flyger for your brilliant leadership of this part of our school. Mr Flyger this year was interviewed on TV by John Campbell following the success of our contemporary music programme. The rock band programme continues to go from strength to strength. Our Chamber Orchestra competed in the Aspire International Youth Festival in Brisbane during July, where they not only won the Strings category, but they were named overall winners of the festival.

Polyfest this year unfortunately coincided with one of New Zealand's darkest days, the Christchurch mosque shootings. Understandably the event was postponed midway through, as the events of Christchurch emerged on the Friday afternoon of March 15th. A horrible day in our history that hopefully will continue to remind all of us

That said, our Pacific students did get to perform on the Friday and did really well once again. Our Kapa Haka group keep getting better. Following their exceptionally hard work in the run up to Polyfest, the group were able to perform in front of their friends and whanau at a marae in Epsom. I think the foundations are still shaking. We have enjoyed welcoming the boys from the Hato Petera Leadership Academy to our school this year and

At the end of 2019 we say goodbye to a number of staff. The two longest serving staff who are leaving this year are our Head of Art, Mark Masterton and our Associate Principal, Tina Kwok.

Mark has been Head of Art at Westlake since 1989 and has done an outstanding job inspiring generations of young artists. He leads a terrific team of Art teachers who selflessly give up their time week after week and term after term, so that our boys can achieve their creative potential. The standard of work that occurs in our Art Department is extraordinary and Mr Masterton is going to be greatly missed. That said, we will still see him next year as he has agreed to stay on and help us display more art, more photography and more sculptures throughout our school so we can all enjoy more of the great work that is created in this special part of our school. Mark leaves a terrific legacy. He should also be remembered for the wonderful Westlake Archway, for which he played a critical role in making this project a reality. Thank you and best wishes to Mark Masterton.

Tina Kwok has been an exceptional staff member at our school and leaves after 18 years of tremendous service. During her time with us, among other things, Tina has been Head of Languages. Under her leadership, the Languages Department went from strength to strength, with more boys currently studying more languages at our school than ever before. Over the past few years, Tina has also been Director of International Students (another period of time where we saw numbers grow exponentially), and for her final three years she has been an Associate Principal (Westlake's first female senior leader). Tina's whole-school leadership of the curriculum has been the major part of her senior leadership portfolio. She has done a first class job in this role, as she has with all her other roles.

Tina has also managed Rugby teams, organised Chinese cultural evenings, led our Academic Council, contributed to our annual Cultural Week and has been involved in our whānau committee. We will miss her.

2020 will see the construction of a new Languages block on the site of the original school gymnasium. The plans and costings are complete, work will begin in January. We will also be building a new multi-purpose facility to replace our tennis courts. This will be situated at the far end of the number one football field and will be used for PE, Hockey, Tennis and Basketball. The addition of the Indoor Cricket Centre to our already impressive sports facilities has been really positive this year. A special thanks to Ant Ford for all of his great work in securing funding for this facility.

April next year sees me completing my tenth year as Headmaster of our school. I feel so lucky to have the job that I do and to work alongside and as part of an amazing community. We continue to have lots of boys wanting to be part of what we do and what we offer them now is more diverse and varied than ever.

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

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, Ms Houzet and Mr McBride. To Mrs Mills, Mrs Clough, Mrs McGahan and my wonderful EA Sandra White – I am

Finally, to all of 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

Last week when I said goodbye to our year 13 NCEA students, I repeated the advice I often give to you all. Get up early, work hard and be nice to people. I also referred to an article I read recently about the most relevant 3 G's to life advice nowadays; Generosity, Gratitude and Grit. Hundreds of years ago the most relevant 3 G's were God, Glory and Gold and we could always mention goals, giving, growth and graciousness. But I think the first three I mentioned are a good combination. So be **generous**, with your time, energy, friendship and your money. Be **grateful**, for your family your friends, for your education for the opportunities you have ahead and for living in New Zealand. And have **grit** because life is tough, and you do need to be competitive and resilient and you do need to work hard if you are going to be successful.

Have a great end to the year.

Virtute experiamur

David Ferguson, Headmaster

Westlake Boys' High School Analysis of Variance 2019

• Student Wellbeing

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
All students have high expectations of themselves and their achievement	At risk students are identified earlier in the school year Interventions to include feedback from Academic Data, Learner Support, Deans and Guidance Relationships between Deans and families is the start point for all interactions	Data is generated from previous results, attendance stats, teacher feedback and Deans to ensure a holistic picture can be ascertained. Learner Support, Guidance and Deans work together on 'at risk' lists, to share details more specifically and frequently. Accurate records to be regularly updated on Dean Team page Deans to be in regular contact with the families of all students that fall below our indicative markers of underperformance Deans to share information with teaching staff based upon their relationships with families Deans to have clear goals and priorities established for their Houses Continual PD for all Deans around Academic Mentoring	AMC/TGO	Data is produced more plentifully than before; it was a significant increase on the previous year(s). The challenge is now to produce simple and meaningful data that can be easily utilized by the Deans Learner Support Centre and Guidance work closer together on shared docs, this has improved efficiency in both Depts. Deans met with Families at the beginning of each term, particularly around attendance. We have a lot more scope to improve this in 2020 and process is in place. PD for Deans was relatively informal in 2019, this has been changed in 2020, through consultation with the Deans to be more reflective of needs and wants. Deans were encouraged to take a more leading role in communicating with staff, this has been formalized for 2020.
Character Education becomes a key feature of the daily experience at our school	Graduate Profile to be used in the planning/objectives for content in lessons Staff to engage with a Teacher Profile to establish norms and expectations Students to be involved in the construction of the programme so it is reflective of student needs and wants All staff to be familiar with Character Education, as per school charter	Staff to use the GP as a start point for linking curriculum content to competencies Review of schemes of work and where appropriate competencies are explicitly taught alongside the assessment requirements Teacher Profile is put out to all staff for consultation Focus groups held on how Teacher Profile can manifest positively in daily interactions	AMC	GP was put to staff and working groups developed content to reflect this. In 2020, this will be more planned and sequential, starting with HoFs from Feb. Teacher Profile was completed and staff consulted upon. Student voice was sought on GP, posters created. Documents implemented. Manifested in assemblies, sport, values etc. Planned more formally for 2020.

<p>Enrolments to continue to be strong with a significant waiting list</p>	<p>Relationships with our feeder schools to be positive and open CoL relationships to be beneficial</p>	<p>Students enter into a process whereby they have input on Character Ed and what this means to them. Documents are modified to reflect the language, tone, intention of what students will respond to next PLG groups to have an inquiry into Character Education and use the competencies as a focus for their research topic</p>	<p>PLGs provided numerous pilot groups with the opportunity of inquiring into certain areas of the school with a close alignment to Ch Ed.</p>
<p>Proactive and sustained pastoral care, coupled with a focus on high achievement are viewed as the key indicators of positive well-being</p>	<p>The role/status of our Guidance Dept is raised and seen as an integral part of achievement Learner Support continues to develop outstanding IEPs for students Role of the Deans as a focal point for all contact to increase Transition Process to continue throughout the year</p>	<p>School visits to continue in 2019 Feeder schools to use our facilities Open Evening to continue to evolve</p>	<p>Our roll is 2389 which is similar to previous years. We still have a long waiting list for Y9.</p>
<p></p>	<p>AMC/TGO</p>	<p>Guidance Dept becomes more visible and outward facing, talks to the whole school, whole staff and wider community Guidance Dept has a clear vision and set of goals for the year ahead Guidance Dept has a position in the center/heart of the school Deans work frequently with families of students who are 'at risk' in any facet of their well-being Deans act as the conduit between family and all other internal school personnel Deans react to all data pertaining to attendance Strategies relating to interventions are personalized and include 'student voice' and an acknowledgment of their goals Termly House events focussed on transition to be established Intermediate school visits to be more personalised to Westlake context</p>	<p>Plans in place to move Guidance to New Gym area, expected to happen in April 2020. Guidance Dept goals established. Deans working closer with Guidance and regular sharing sessions took place. Attendance processes were reviewed and new strategy in place during T4, re-established in 2020. Students on report set own goals for improvement. Numerous transition events for Year 9 put in place, as well as transition committee of students. MBU/TST took control of Int school visits, forms reviewed and changed to be more personal, better information garnered meaning earlier intervention in place. Parent consultation not formally sought, planned for 2020.</p>

		Parent opinions sought on how new starters have settled in (end of Term 1 or 2)		
	All students are aware of the link between attendance and achievement	Presentation to whole school (possibly through Form classes) around key stats/need to be involved everyday	AMC/TGO	Completed in assemblies. Next step is to communicate with families around attendance stats in real terms. Planned for 2020.
Attendance is above 95% in all Houses	No student is able to be absent without inquiry	Attendance sub-committee of Deans to continue		TGO established and led attendance sub-group.
		High profile staff (HoF) to be involved in challenging late/absent students		More work needs to be done with Form Teachers re: truancy/lateness, process has been simplified.
		Form Teachers responsible for following up on low level absenteeism		Rock-On isn't a significant support mechanism for the school. MBU is working directly with Truancy Services re: persistent absent students.
		Deans work with families of any students with attendance between 85-95%		Attendance Office does provide some lists, but Deans now create real-time lists for themselves.
		Guidance involved/Rock On informed of students below 85%		
		Accurate and timely absence lists produced by Attendance Office		

• CIE, Scholarship and NCEA Pathways

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
CIE results are maintained or improved	CIE A2 100 % pass rate is maintained	Continue to monitor and mentor underperforming students, based on their 2018 AS results, with intervention strategies; Resits and offline subjects will be monitored at both internal exams.	JCA/HODs	The CIE A level results were outstandingly maintained with the lower performing students raising their scores significantly. On the higher end, we received 9 CIE Learner Awards, including 3 Top in the World, 3 Top in NZ, 2 High Achievements and the top student in NZ, across 2 subjects - Visual Art.
Scholarship programme is further enhanced as evident in improved results	Maintain the high standard of Scholarship awards within 'Top Three' schools in NZ	Continue with robust selection process for the recruitment of top scholars into the Scholarship programme Maintain the high number of Scholarships by ensuring that both online and offline scholarship teachers and students are supported Continue with numerous meetings and professional conversations with the Scholarship Co-ordinator in planning and executing the programme.	JCA/CSA/Schol teachers	Our 2019 Scholarship awards totalled 182, the highest the school has ever received, and the second highest in NZ. We achieved the highest amount of Outstanding Scholarships (29) Our students took 5% of all standard Scholarships and 8% of all Outstanding Scholarships awarded in New Zealand. Scholarships were earned in 19 different subjects which showing great breadth in the Scholarship curriculum offered.

<p>NCEA results are improved at all levels</p>	<p>NCEA Level 1, 2 and 3 pass rates</p> <p>Cumulative pass rates (students who missed a qualification in 2018) gain this qualification in 2019 – catch up to their peers.</p>	<p>We will aim to implement a series of data tracking of risk factors that identify students who may not gain a qualification in the same year as their peers.</p> <p>For regular and FFP students to set-up a series of interventions that ensure a record best pass rate at all levels.</p> <p>That students who failed to gain a qualification with their peers in the previous year are tracked, mentored and where necessary are given further opportunities to gain the same qualification as their peers. I.e. if they failed Level 1 that they pass Level 1 and 2 this year.</p> <p>That we aim to improve the number of Merit and Excellence endorsements at each level as the school transitions to a full NCEA environment.</p> <p>We aim to reduce the number of SNA's</p> <p>Target pass rates Level 1 95% Level 2 95% Level 3 95%</p>	<p>Data Tracking was supplied to all Deans three times during the Year.</p> <p>Interventions were in place particularly at Level 1.</p> <p>At the end of the 2019 examination period 15 students who did not have Level 1 now do. There are 3 students who still do not have a Level 1 award. These students all have attendance issues.</p> <p>In Summary Level 2 and 3 produced some of our best results. Level 1 was disappointing. Although results analysis indicated that attendance is a significant factor in student achievement.</p>
<p>Results catch up</p> <p>Level 1</p> <p>Level 2</p> <p>Level 3 and University Entrance</p>		<p>To ensure that the students get the best possible results or a result (normally University Entrance) that allows them to continue with their Education we will run Catch-up courses during December 2019 and January/February 2020.</p> <p>These courses will cover but are not limited to the following curriculum areas English, Mathematics, Physical Education and Social Sciences.</p>	<p>MJA/TKW/HGR</p> <p>A number of extra events were run including Holiday catchup sessions in May for those who were new to Westlake, October catchup extra pre examination credits were offered – this continued after the examinations and then the January catchup sessions</p> <p>These sessions had significant impact on our UE and indirectly a smaller impact on our Level 3 results.</p> <p>Level 1 the impact was to lift the result by nearly 3%</p>

Intervention plans are implemented	Study Leave Plan	A plan that outlines the rules and procedures that surround the privilege of study leave will be developed for all students.	MJA	Study leave was withdrawn for all students who were either absent or did not complete at least 4 examination papers. There were issues with this in that a number of high achievers fell within this net. The 2019 cohort had substantially fewer students who missed 4 or more exams. 35 from 2018 versus 5 from 2019. In 2020 the target will be lowered so that any student who missed 3 external exams is brought into this group. Data is ready to go for the 2020 MYE examinations.
	Tracking Westlake Entrance tests	The new Year 9 entrance test results will be uploaded into KAMAR. This test will be used to evaluate student performance and student tracking.	MJA	Data tracking is in place, but is in excel form currently. Although it can be loaded to KAMAR getting it into a usable display form is an issue. Our school-based tests are proving to be a more accurate measure of student performance. The number of students needing to be moved in the Mid-Year reclassification is down.
	HGR and JHA COL responsibilities	A study plan for all students will be developed through the COL. This will be extended to all levels of the school	MJA	Year 11 to 13 completed, helpful links available on school portal. Topics listed in Student diary 2020.2020 to extend to whole school
	Extra tuition opportunities developed.	The academic council will be asked to develop and add onto the successful study evening, student mentoring, student academic mentoring programmes.	MJA/HGR/TKW	All of these were further developed in 2019 and will continue to be implemented and worked on through the academic council for 2020
		Opening the Library for after school study. Student tracking especially Maori and Pasifika is developed further. Targets all levels of the school but specific emphasis on Level 1 to Level 3 and University Entrance.	DHW/SYO MJA/TKW	Dave Hayden has been employed Monday to Thursday to supervise students in the Library until 5.00pm. Statistics of student attending are sent on Thursday each week.
		Students who receive SAC or who have risk factors that could see them fail are identified and specific catch-up and or mentoring programmes are implemented.	AMC/TSY	TST has implemented a range of new programmes which accurately reflects the Learning Centre.
STEM subjects are supported, and results are improved	STEM subjects	Investigate data surrounding course selection and STEM subjects.	MJA	We are performing at a high level in this area. We were selected for External verification of not only selection but also achievement.

			Investigate any ethnic differences in selection of STEM subjects.		There is still some work to be done in the overall package of results that students are producing. UE as an aspiration is a concern in some of our ethnic groups.
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• Curriculum Development / Teaching & Learning / Extension Pathways

Goal	Strategic Priority / Action	Specific Actions	Who?	Analysis of Variance
Implementation of the Curriculum Review 2015 is completed, supported by a new timetable structure for 2020	<p>The new timetable structure will support the breadth of our curriculum, create time for students to develop Key Competencies, and provide curriculum space for teachers to develop a range of learning experiences</p> <p>Increase time students spend on developing creativity and inquiry-learning</p> <p>Learning areas are represented more equitably in our new timetable structure across all levels</p> <p>Extension and scholarship, including extramural, pathways are supported by the new timetable structure</p>	<p>Form a working group, consisting of representatives from all learning areas</p> <p>Research into the impact of different timetable structures on teaching and learning</p> <p>Visit schools with different timetable structures and seek feedback</p> <p>Gather and analyse parents' and students' views on day structure</p> <p>Consult whole staff</p> <p>Prototype</p> <p>Implement</p>	TKW	<p>The new timetable structure was postponed and will be looked at for implementation in 2021. The working group reconvened in November 2019 and their research is being collated now (Feb 2020) to continue with this process.</p> <p>Extension pathways have been rolled out with our full NCEA curriculum for 2020.</p> <p>Scholarship program was highly successful with our highest ever number of scholarships gained in 2019.</p>
Extension pathways are implemented at all levels by 2020	Year 9 – Year 12 Extension Pathways are fully implemented and carefully monitored	<p>Devise and organise an observation programme to monitor the implementation of extension pathway priorities</p> <p>Regular conversations about the progress of extension classes will be held</p>	TKW TKW/CC	<p>This is continuing into 2020.</p> <p>These conversations have been ongoing through curriculum committee. We will be having more in depth ones in 2020 with a more structured review of extension classes.</p>

Teaching and learning is consistently of high quality across a diverse curriculum	Year 13 Extension Pathways is well designed and ready to be implemented in 2020	Develop a PD programme to support extension (and Scholarship) teachers	JCA	While the Yr13 Extension pathway has been successfully implemented this year, very little PD was provided due to the competitive nature of Scholarship. It needs further exploration
	Maintain as open an entry system as possible to senior courses, including extension courses	Support course leaders in their planning	TKW/KRU	Open entry has been maintained in a number of subjects.
	New courses introduced since 2016 are supported and monitored	Refine option selection advice process to ensure individual talents and potentials are taken into consideration	TKW	Teaching and Learning Committee observed a number of lessons and gave
	Develop a cohesive careers education from Yr9 to Yr13	Observe lessons and provide feedback to teachers for further improvement	TKW/KEA	A wide range and variety of PD opportunities were provided to our staff, based on their needs.
	The 2019 teaching and Learning priorities: Culturally Responsive Pedagogy: Extension for All and Key Competencies, are understood by all teachers	Provide PD opportunities to support teachers' ability to deliver content knowledge and develop subject-related skills	JCA/CFO	This was investigated, but not pursued further as it would not be possible to staff with the pressure in Technology.
		Lead and support the development of "Trades Theory" course to enhance Gateway	TKW/CCL	New observations forms were well received and utilized. Useful feedback was given after observations. This was also reported back to teaching and learning committee to share common themes with faculties.
		Use the newly developed lesson observation forms to focus on different areas of teaching and learning, and provide feedback accordingly	TKW/KEA	This has not been developed and remains an area in which many curriculum leaders need support on specific planning for teaching of key competencies.
		Each subject develops a Key Competency Map to demonstrate the progression of subject-specific Key Competency from Yr9 to Yr13	TKW/CC	Evident in many learning areas.
		Encourage teaching and learning to be inquiry-based and themed around culture, language and identity	TKW/CC	More inclusive approaches have been seen in courses, supported by focus on UDL.
		Department and teacher planning show evidence of differentiation	TKW/CC	Was re-emphasised and is more evident across the school, but not yet seen in every lesson.
Develop assessment and assessment practice to ensure that assessment for learning is incorporated into the teaching and learning programme	Use of Unit Plan Template to connect assessments to the NZC	Meaningful learning objectives and success criteria are visible in every lesson	TKW/CC	This is evident in the planning of new courses, but not when refining. There have been unapproved adjustments to courses, some without consequence, but some impacted on students' ability to achieve.
	Assessment for learning is evident in every lesson	All departments should use the Unit Plan Template to review and refine their courses	TKW/CC	Feedback from observations suggest that this is being done well and most teachers have good knowledge of their students needs.
	A range of assessment formats and styles are developed to enable all students to engage in assessment activities	AFL is visible in learning objectives, success criteria, teachers' questioning techniques and feedback on student work	TKW/CC	There has been further development of different types of assessment where appropriate.
		Differentiated assessment tasks are used to enable students to showcase their knowledge and skills through a wider range of opportunities	TKW/CC	Curriculum leaders still being asked to challenge how things have traditionally been assessed and use UDL to think around possible alternatives.

Reporting to parents and whanau show that we value the strong partnerships between the school, students, parents, whanau and the wider community	IEP and SAC conditions are better understood and supported Begin to prepare ourselves for NCEA digital assessments Reports strengthen relationships between school and families Reports contain valid and fair information Reports encourage parents, students and teachers to take collective responsibility to improved student outcome Technology is used effectively to enhance reporting	Teachers' knowledge of IEP and SAC is evident in their lesson and assessment plans Use of ICT for learning is more widespread and incorporated in day-to-day teaching and AFL The language of report comments is warm, considerate, kind and positive Report grades and comments must be accurate and evidence-based Reports are carefully checked by "report buddies" before being published Report must indicate "next steps" and ways to strengthen achievement and accelerate progress Parent and student portal, email and text messaging via Kamar is used more frequently and effectively to engage whanau All staff belong to Pupuke Kahui Ako	TKW/CC TKW/CC TKW/CC TKW/CC THA/RFE THO RSE / DSM AMC / JCA	Teachers' are generally aware of IEP and SAC needs for assessments, could be further implemented in lessons. More students and teachers are using ICT more regularly; using Teams etc becoming the standard and not the exception. Teachers have been well supported in this. Reports focused on goals and progress. Buddy checking helped with toning down some of the more negative comments. Buddy checking was effective in improving professional accountability for reports. Some errors still slipped through. This was the focus of reports and the format clearly sets out where the student is on his progression through the course towards his goals. Improving with the use of SchoolPoint. Systems were streamlined. Staff knowledge and buy in has improved but not to the level of "belonging" to COL. Twice per term WSL meetings were not achieved, met once as a group, informal and formal meetings with individuals throughout the year were productive. Weekly meetings with ASL's occurred. WSL's were used as facilitators
Community of Learning	Develop strong links with Pupuke Kahui Ako schools	Twice per term group meetings with WSL and ASL WSL's used as PLG or Character Ed facilitators	THO RSE / DSM AMC / JCA	

• Biculturalism in a Multicultural Environment

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Manaakitanga Showing integrity, sincerity and respect towards Maori beliefs, language and culture	Ensure all students progress and achieve well in Te Reo Maori and Maori Performing Arts	Ensure the teaching and learning of Te Reo me ōngā tikanga and Maori Performing Arts are in line with the whole school teaching and learning expectations, with clear learning objectives and success criteria centred around student needs	TKW/JWA/APO	Growth in numbers taking Te Reo Māori "Kia tupu tō tātou reo, kia ita tō tātou reo, kia rere tō tātou reo ki te ao"

<p>Whanaungatanga</p> <p>Actively engaging in respectful working relationships with Maori learners, parents and whanau, hapu, iwi and the Maori community.</p>	Engage positively with the whanau working group by attending meetings regularly and participate and contribute actively	Attend whanau working group hui to inform, engage and consult policy issues	DFE	
	Relay important curriculum messages to the wider Maori community	Attend whanau working group hui to report on Maori student achievement and progress Liaise with members of the whanau working group regularly to share important information on curriculum, teaching and learning, and assessment Facilitate a mentoring programme involving external experts and community members to provide tailor-made support for at-risk students	TKW/CNA TKW/CNA	TKW and CNA attended these meetings Regular Whanau meetings were held throughout the year giving feedback to parents
	Engage external experts in the mentoring programme			
	Ensure staff receive PD around culturally responsive pedagogies	Biculturalism, culturally responsive pedagogies and tataiako are deeply embedded in the philosophy and practice of our PD programme	JCA	A number of culturally responsive pedagogical PD were provided, including UDL and Character Education. Our new Centre will build upon the base of bi-culturalism
<p>Ako</p> <p>Taking responsibility for staff professional learning and that of Maori learners</p>	Track Maori student progress and achievement and devise intervention plans when necessary	Build a team of mentors to track and monitor Maori students' progress and achievement and deliver intervention plans at check points to close achievement gaps Set up a support network in partnership with Maori parents, students and old boys to promote academic excellence	TKW/EPO/CNA TKW/EPO/CNA	EPO tracked progress -kept TKW and CAN up to date with progress, issues and successes. Great results for 2019 Students at risk had regular meetings with EPO and CAN arranged for extra help wherever possible
	Involve whanau in robust dialogues about students' progress and learning			
	Set high expectations for Maori students for attendance, engagement, behaviour and learning	Maori students' attendance, engagement, behaviour and learning is monitored closely by whanau form teachers, paurahi Maori and Academic Dean, and discussed regularly with SLT	TKW/CNA	Ongoing, Te Whanau Form class was not well attended. Use of essay 2020 to closely monitor overall attendance
	Ensure discipline is maintained and consistent with the school's expectations			
<p>Mahi tahi</p> <p>Taking collective responsibility, accountability and commitment to support and care for Maori students throughout all endeavours</p>	Recruitment and retention of Pasifika students and staff -	Pasifika Form Class "opt in" option on enrolment forms	THO /TGO	Completed. 50% of cohort opted into PFC 01 and 02
	Lead a specific action plan for the recruitment of Pasifika students	Recognition of Pasifika student role models (Prefects and student leaders in Pasifika assemblies and PFC leaders)	THO	Year 12 and 13 students are selected as leaders, and mentored by THO. Student leaders run assembly and given opportunity to practice leadership skills. Pasifika students have again been recognised as leaders to the whole school, with the 2 nd Deputy head boy of Pasifika heritage selected in two years

				Working with Parent Komiti to promote Westlake as a school of choice
			THO/ DTO	PFC02 added in Term 2, CML runs this with EBR floating between both Form classes.
	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	Add another Pasifika Form Class	THO/Deans	Ongoing, THO presented bite sized PD on PLG rotation day. Lots of positive feedback and ideas shared.
		Upskill staff – Tapa Sa, so all know how to positively engage and build relationships with Pasifika students (Enhancing our understanding of diversity within our communities)		
		Improve Pasifika attendance to all classes		Attendance is an ongoing issue, especially juniors. Parent Talanoa at start of 2020 to address this
	Ensure Pasifika students progress and achieve in all subjects	Improved NCEA and UE pass rates	THO /EPO/ Deans	New Homework / study club saw focus change towards academics. Ongoing. Increased endorsements at Level 2 and 3.
		Actively recruit Pasifika Staff	DPE/PMI	Appointed CML in Term 2, has a positive influence on students and works collaboratively with staff
	Enhancing our understanding of diversity within our communities	Showcase Pasifika events at intermediate information days, eg photos, videos of Polyfest. Enrolment and information evenings to include Pasifika specific information	THO/ TGO	Information evening: route included visiting Pasifika form classroom, students welcomed parents and boys, introduced themselves and gave mini presentations. Good exposure to what the school offers for Pasifika
	Promote WBHS as a Bicultural school to our local intermediate schools	Communicate using all channels of communication as appropriate to reach all Pasifika parents.	THO / RFE	Use of texting, calling and emails as well as face to face meetings with parents. With improved outcomes – texting gives parents space to think about their reply
	More engagement with Pasifika parents	Regular Parent Komiti meetings, AGM at the start of each year to recruit new parents	THO	Well executed in 2019, meetings were scheduled for the whole year, parents are committed and willing to help to see their sons succeed
	Engaging the schools wider community	BOT Pasifika parent trustee – actively promote BOT elections to keep parents informed, encourage Pasifika parents to stand	THO / Board Chair	2 parents stood for the BOT elections but did not get voted in. Planning for next elections ongoing
		Volunteerism – use parent's expertise – Study skills workshops, mentoring (Pasifika adults to Pasifika students)	THO / AMC/ JHA and HGR (COL role)	Study / homework club started by parent Iva Ponton was a huge success, students quickly got used to the idea of having a safe place to study / work with their friends
Pasifika student achievement is at 95% across all three NCEA levels	Focus on Numeracy and Literacy at Level 1 and 2	Tracking achievement, intervention with family support through meetings	THO /EPO	Numeracy strategy – led by JIN was successful for all Pasifika students enabling at risk students to finish year 12 with a qualification (Level 1)

UE at Level 3			Pass rate not achieved due to students leaving before the end of the year, and despite intervention strategies were unable to meet the requirements for their qualification. All students at risk were tracked and given assistance to help them achieve their certificate. Each student has some personal challenges that prevented them passing. 9 students have UE Families involvement in the process helped credits achieved to improve. It continues to be a concern that Pasifika track below their peers
Leading an intervention strategy for Pasifika students that are at risk of failing their qualification			

• Education outside the Classroom

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
More students involved in activities outside of the Classroom	More staff involved in Sport More students involved in sport Number of sports offered are feasible and reflective of the needs of the student body	Review co-curricular reward scheme Established a staff 'contract' as part of the interview process Audit of staff commitments Review of sports offered in the programme All registrations taken online House Sports reviewed with opinion of students taken into account Increasing the voluntary work done by students	PST/AMC	Co-Curricular reward scheme is more reflective of commitment. A framework has been established to approximate the value of each contributor. PST is aware of all staff commitment. Introduction of Sporty for all online registrations has been a highlight, significant time and money saved. Sports App launched in Jan 2020. House Sport review needs to take place with student voice, this was not achieved in 2019. Voluntary work through C.Ed was increased, a number of Premier teams were involved in community work.
Provide high quality, safe and meaningful activities outside the classroom	Refining our approach to improving student learning outcomes through ongoing EOTC review.	Regular review of current activities by looking at how the event contributed to the suggested outcome and what improvements can be made. Introducing and insisting on post event reporting	SVO and activity leaders	Full review of EOTC and the quality of activities will be conducted in 2020. This will include relief and the impact on teaching and learning. Document for the review is prepared and the rollout needs to be finalised.

	Defining and measuring our expectations for achievement	Audit of the number of activities that take place.	SYO	
		Audit of number of activities taking place Stringent approval process ensuring the educational value of the event for students attending the event and the impact of relief on other students	SYO	Not always possible but consistency is applied in the allocation of relief teachers.
		Regular reliever used in Outdoor Education classes to promote learning through continuity and stability	SYO	
Implementation of new EOTC procedures	Building a shared understanding of the high expectations and character that signify our School	All staff trained in, and engaged with, the new EOTC form and procedures	SYO	Presentation of EOTC procedures conducted with all staff at the start of the year during a staff meeting. SYO also presented at a Bite Size opportunity for staff that still may had questions. New staff were expected to attend. Regular updates on EOTC are given at staff briefings.
Continue to development measures to ensure the safety of our students	Building a shared understanding of the high expectations and character that signify our School	Review of events must be compulsory Review and keep up to date with procedures relating to International trips Update and promote staff first aid courses. Rigorous reporting of near misses and incidents on events. Records must be kept and should be readily accessible Regular monthly report to the BOT on EOTC, and OSH. Audit of EOTC and OSH procedures.	SYO	Further First Aid courses will be run in 2020. Record of accidents in the School are kept and reported to BOT on a monthly basis. OSH committee to be reestablished to meet regularly in 2020.

• Resourcing

KPI	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Digital technologies are used to engage with whānau/iwi and the wider community.	Engage the school's wider community through the use of ICT	Social media and school website reviewed and kept current. Make sure that the school is using the most current systems for communication.	THA	SchoolPoint was introduced and has quickly become the main area for informing the whānau of anything related to their child. Parent/Teacher Evenings, Course Selection etc. There was a big upgrade to the school website to keep the social media aspects up to date. The school Newsletter has also got links to the school's social media outlets, helping to keep the wider community informed and engaged.

Engage with whānau/iwi and community to help students learn effectively and safely online.	Incorporate the use of ICT to improve student learning outcomes	Digital citizenship (for students and parents) should be developed and made accessible through the school website.	THA	Access to secure learning areas can be made from the school Start Page. An area of our SharePoint sites has been developed to advise and inform students on the safe use of online materials and guidelines for addressing issues. Student cyber safety agreements have now been incorporated into digital enrolment forms. Parents have been kept informed through newsletters about how the learning can be enhanced with digital technologies.
Teachers understand how the use of a digital learning environment can be used effectively to support Teaching and Learning.	Provide targeted professional development opportunities to enhance the use of ICT for teaching and learning	Whānau involvement in student's digital homework to increase awareness and knowledge. Increase awareness of the MIE-E programme.	THA	Teams is used widely across the school both in classes and in admin situations. Teachers are using all the features of Teams, including the assignments and notebooks that are part of the Class Team. The TWDT eCommittee is where professional discussions and development has been working within a Teams environment. This allows for teachers to help each other get the best out of the annihilation
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.	Provide a safe and supportive environment for teachers to trial and review the use of ICT	Digital Learning to become more seamless in its use in and out of the classroom. Planning and introducing a Digital Learning Team to enable teaching staff to learn through sharing and example. Encourage the use of Teams and O365 to give all teaching staff the opportunities to utilise these technologies in their classes.	THA	A wide range of PLD opportunities have been made available throughout the year. New staff induction of school systems and then further staff help 'drop in' sessions have been made available in the mornings. There are also a vast number of how-to guides for staff to be able to extend their knowledge of the O365 applications. Elements that have occurred during the year include: <ul style="list-style-type: none"> • Even greater increase in the use of O365 technologies. • Better security system around the school with greater coverage and better software. • Standardising the projectors in all the classrooms. • Continued migration of staff to OneDrive as a more robust cloud storage system.
Technologies and Infrastructure - Technical support and digital technologies are managed and purchased to maintain a robust, adaptable infrastructure.	Review and refine current digital infrastructure	Review current digital technologies and infrastructure to support teaching and learning, professional development and administration. Ensure that the school has up-to-date projectors across all classrooms, allowing for good learning environments.	THA	

		investigate, plan develop and maintain systems that align with the school's Strategic Plan.	<ul style="list-style-type: none"> 100% wireless displays in the classrooms and all projectors around the school. New computer suite for the growing Digital Technologies Dept. Upgrades to the other desktops in the school. Upgrading systems to work within Microsoft Teams allowing for a more unified approach to the school systems for data and workflow. <p>New projector solution in the Staffroom and a new Boardroom Touchscreen TV.</p>
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• Staff Recruitment and Retention

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Professional Development and Performance Management are reviewed and refined	<p>A diverse and relevant PD programme will be provided for all our staff, both externally and internally.</p> <p>The Appraisal system will be implemented with the necessary support provided</p>	<p>The PLG structure and format will be focused on the various Character Education competencies, while numerous other internal opportunities will focus on teaching and learning. External opportunities will focus on the specific needs of the staff</p> <p>The PD Co-ordinator and SCT will provide support to new Appraisers and explain the codes of responsibility and standards to new staff members</p>	JCA/CFO/CoL/PD Committee	<p>A significant number of our staff received PD opportunities last year, both externally and internally. The PLG structure focussed on Character Education competencies, with various Pilot projects taking place</p> <p>The Teaching Council professional standards were explained to our Appraisers and teachers renewing their practising certificate were individually interviewed by JCA to ascertain if they met the professional standards</p>
Support and PD for PCTs and overseas trained teachers are improved	<p>After a comprehensive self-review, the PD programme was amended to meet the needs of the PCTs. New overseas teachers will also receive mentoring.</p> <p>After appointing several student teachers from the 2018 pool, we will continue to support the Student teacher practicums within our school.</p> <p>Overseas recruitment of staff in areas of shortages such as Technology needs to continue to be explored.</p>	<p>The weekly, successful PD sessions will continue throughout the year, with a variety of input from our experienced teachers with specific expertise in teaching and learning, as well as pastoral care and wellbeing.</p> <p>Close observation and support will be provided to the Student teachers, whose classroom performance will be monitored for possible future employment.</p> <p>Specific subject teachers need to be advertised for and prospective teachers interviewed</p>	<p>JCA/KEA/JAR</p> <p>JCA/HODs</p> <p>DPE/JCA</p>	<p>The mentoring programme proved to be very successful, based on the feedback received. All second year PCTs successfully completed their programmes, while the first years completed their first year successfully.</p> <p>As a result of close monitoring of student teachers, several were appointed for 2020.</p>

• International Department

KPI	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
International students experience teaching, curriculum design and staff expectations that recognise and meet their unique needs	Develop staff's understanding of the academic and pastoral needs of international students Support teaching staff to develop cross-curricular, as well as subject-specific, literacy strategies in all areas of the school Continue to develop cross-cultural and intercultural competencies in our staff and students	The international staff will attend faculty meetings to share student information and co-construct subject-specific support or intervention plans for international students An "international awareness committee" will be formed to create a forum to share best practice and resources More teaching staff will be involved in marketing trips, visiting overseas schools and meeting international parents offshore Teaching and learning will be more collaborative to enable different student groups to interact and share, discuss, challenge and justify different perspectives and values	JMC CWI JMC TKW	Departments were visited by all the staff, and presentations took place at Dept meetings. HJE monitored the academic progress of students and at risk' student lists were established. Weekly discussions and intervention strategies were anallied TGO visited South Korea with International staff Cultural responsiveness was a continued focus for improved lesson content and activities. Good collaboration and support from international department.
International students enjoy improved academic achievement and sense of wellbeing	Strengthen the curriculum support received by all international students Strengthen the pastoral support received by all international students	Improved communication and information sharing between the international and ESOL Departments Academic concerns will be addressed in a timely manner International students will be provided with cross-curricular support in ESOL classes Extra academic support, such as after school or holiday tutorials, will be organised and offered to international students and parents as a new product Deans will develop better understanding of international students' unique pastoral needs through regular meetings with the international staff and school counsellors International staff will attend Deans / Form Teachers meetings to provide support as needed Form teachers will be supported with strategies and resources to better interact and connect with international students	JMC/HJE/CWI HJE CWI JMC/HJE JMC/MBU / Deans Deans / JMC JMC WCI/HJE	An inclusive approach has taken place with shared meetings and access to 'at risk' groups on KAMAR Any referrals or email communication from teachers were referred to the Academic International Advisor to action Holiday tutorials and the IELTS programme were during holidays JMC attended Pastoral Committee meetings and every International Dept member attended a Dean/Form teacher meeting. HJE offered support to various teachers
Safeguard school income by improving retention of international students	Improve retention of international students	Incorporate student satisfaction surveys into welfare interviews to gauge the school's effectiveness in meeting customer needs and wants Develop individualised and flexible approach to academic pathway planning to ensure every international student's experience is maximised	JMC TKW/HJE	International Dept had exit interviews with students and a Yr 13 survey was completed. Multi-level courses and bespoke timetables were developed for various groups

		at Westlake Proactively publicise and promote "success stories" of international students in our school community Provide student leadership opportunities to international students	JMC/MCU JMC/TKW	Success stories have been established on the International section of the school website A leadership group was created to assist the dept for events and supporting students Promotional materials include course specific materials that are relevant to specific markets
Diversify market profile to avoid over reliance on a few markets	Increase first time international student applications and enrolments	Diversify our products to attract students from different markets: e.g. offering IELTS courses after school, NZCEL qualification, sports academi, etc. Form cross-sector partnerships with other providers to offer pathway opportunities and support transition: e.g. working with TNIS to attract younger students, working with language schools to recruit short term students who might be interested in high school; working with tertiary providers (not necessarily universities) to create pathways for students who may not gain Active recruit students from North Shore intermediate schools by supporting their international departments through school visits, presentations, PD, first language assistance. Active seek to build new agent relationships in emerging markets in South East Asia	JMC JMC JMC	JFA travelled with TNIS International Director to China. Connection to Massey Uni to run the IELTS programme. Good relations have been established with Language schools, e.g. Duke Institute and NS language school. Intermediate schools were invited to the Open Evenings Vietnam consortium agency was signed on; numerous new connections with new agents in Japan. Employing a Thai advisor to support the students has been a positive addition

Community Relations and Development

KPI	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Database is up to date and fit for purpose	To have a database that can support Development Office functions including communications, events and fundraising.	Utilise the services of an Intern from Feb-June. To have a clean database. Establish strategies for connecting with Westlakers. Put in place measurement framework. Clarity regarding Michele's role going forward.	AF MC MC/AF AF	Intern Dakshin Senthil visited from India. He researched old boys in prem teams from archives and loaded information onto database. MC deduped database and gave a new code to non old boys – staff, parents. Most effective strategy has been using LinkedIn. Measurement is difficult with the current database. MC keeps a manual tally of how many new contacts she has added. MC now on a full time contract paid by the school (MC – Michele Cain)
	Delivery of a multi-channel communications	Completion of Websites and Social Media	MC	WBHS, Westlakers, Foundation & International

Communications are improved	programme to engage the various school communities – in particular Westlakers	Platforms.	websites all completed
		Donation Platform.	Donation platform in place on Westlakers website
		Completion of Prospectus for School and International.	Prospectuses were completed
		Review platform and platform for Westlakers Newsletter.	MailChimp now used for Westlakers newsletter
		Increased focus on 'development'.	More comms going out regarding giving. Annual Giving Campaign
Events are well organised and well attended	Delivery of outstanding and well attended school and community events.	Recruitment of Mandy's replacement.	Mandy Curry was replaced with Zoe Cronin in May as Comms Manager.
		Delivery of a calendar of well attended events, sponsored where relevant and with very good speakers.	Events were well attended with Mother Son Breakfast sold out. Speakers were of a high caliber with Brad Smeele receiving a standing ovation at Father Son Breakfast.
		Continued development of marketing strategies for events.	Used graphic designer to introduce some new event logos
		Pilot 'niche' events e.g Westlakers Morning Tea with Headmaster.	Didn't pilot any niche events
		Delegation of Venue Management.	Venue management was outsourced to Creative Ambience
Income & Giving increased	Develop a culture of giving amongst the Westlake Boys community.	Completion of Indoor Facility.	Indoor facility completed
		Increasing Westlake's portfolio of sponsors.	Sponsors now in place for rugby, football, cricket, hockey, distance running, international
		Annual Giving Campaign.	debt & most events.
		Executing Annual Plan for grant applications.	Successful annual giving campaign in Oct. raising \$105,153
			Grant Applications: Grassroots \$50,000, Constellation Communities Trust \$10,000, Milestone Foundation \$5,000, Trillian Trust \$17,603, Four Winds \$4,000
Band of Brothers is established and membership numbers improved	A fully engaged and equipped group of Westlakers willing to connect and encourage support back to the school.	<u>Foundation</u> Successful of March 1 Event.	March 1 event attended by about 100 guests.
		Clarity of purpose going forward.	Some changes in Board.
		<u>Westlakers</u>	Still working on their direction
		Development of \$100 Club.	\$100 Club leaflet produced and online platform in place.
		Heart & Soul Projects – Pavilion, Artwork. Annual Golf Day and other events.	Pavilion project on hold whilst being used as a classroom. New Westlaker artwork now in place. 2019 Golf Day had the most number of teams (27), all holes sponsored and raised about \$13,000 Good reunions in Auckland and overseas, as well as sporting events for old boys.

Westlake Boys' High School

Kiwisport Annual Report

For the year ended 31 December 2019

Kiwisport funding from 2019 continues to complement and subsidise the Westlake sports programme to ensure quality and accessibility. Funding has allowed us to improve the quality, quantity and experience of sporting opportunities that we offer to our students. We have spent funding on the professional development of our existing coaches and in accessing elite level external coaches to assist with our top junior and senior teams. This allows the professionalism of our coaching continues to be of a high standard and continue to Kiwisport also continues to support staff wages in the Sports Dept.

KiwiSport funding ensures that the fitness centre continues to be the most functional space that we have. It is used on a daily basis by a great number of students, from 7am in the morning, during and after school.

Social sport has grown further and we have now set up programmes in Volleyball, Futsal, Basketball, Football and Cricket. This goes from strength to strength and is valued by the hundreds of students that partake.

Travel costs to fixtures, events etc. is often subsidised by Kiwisport funding as it is becoming more and more expensive to travel around Auckland and NZ, it is unfair to constantly pass this rising cost to our students.

Sport is and continues to be an important educational context and our Kiwisport funding is vital to ensure we are able to continue to support our students that participate in sport with a quality experience.

Westlake Boys High School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Andrew Warwick Nicoll

Full Name of Board Chairperson



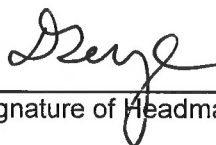
Signature of Board Chairperson

26-May-20

Date:

David Robert Ferguson

Full Name of Headmaster



Signature of Headmaster

26-May-20

Date:

Westlake Boys High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2.	21,920,948	22,258,719	21,875,109
Locally Raised Funds	3.	4,638,615	3,408,476	4,855,038
Interest income		167,644	139,471	136,163
Gain on Sale of Property, Plant and Equipment		1,955	-	-
International Students	4.	3,584,814	3,781,128	3,596,112
		<u>30,313,976</u>	<u>29,587,794</u>	<u>30,462,422</u>
Expenses				
Locally Raised Funds	3.	1,520,091	920,521	2,102,495
International Students	4.	2,061,148	2,230,515	2,047,013
Learning Resources	5.	15,198,867	15,024,444	14,571,436
Administration	6.	1,683,008	1,636,506	1,577,929
Finance		64,316	70,082	87,931
Property	7.	7,859,040	8,242,055	8,124,512
Depreciation	8.	972,952	978,116	973,947
Loss on Disposal of Property, Plant and Equipment		5,163	-	42,900
		<u>29,364,585</u>	<u>29,102,239</u>	<u>29,528,163</u>
Net Surplus / (Deficit) for the year		949,391	485,555	934,259
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>949,391</u>	<u>485,555</u>	<u>934,259</u>

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

Westlake Boys High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>12,594,747</u>	<u>12,594,747</u>	<u>11,629,804</u>
Total comprehensive revenue and expense for the year		949,391	485,555	934,259
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	30,684
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	25	<u>13,544,138</u>	<u>13,080,302</u>	<u>12,594,747</u>
Retained Earnings		13,544,138	13,080,302	12,594,747
Reserves		-	-	-
Equity at 31 December		<u>13,544,138</u>	<u>13,080,302</u>	<u>12,594,747</u>

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

Westlake Boys High School
Statement of Financial Position
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9.	6,805,756	7,996,396	7,006,617
Accounts Receivable	10	869,765	860,000	771,711
GST Receivable		-	24,978	-
Prepayments		181,869	50,000	112,281
Inventories	11	262,262	200,185	275,617
Funds owed for Capital Works Projects	19	38,741	-	-
		8,158,393	9,131,559	8,166,226
Current Liabilities				
GST Payable		6,947	-	76,087
Accounts Payable	13	1,725,724	2,369,072	1,795,710
Borrowings - Due in one year	14	223,521	212,516	203,723
Revenue Received in Advance	15	2,213,439	2,400,000	2,675,187
Provision for Cyclical Maintenance	16	396,247	60,627	208,219
Finance Lease Liability - Current Portion	17	74,314	140,013	186,198
Funds held in Trust	18	2,101,649	2,412,000	2,302,197
		6,741,841	7,594,228	7,447,321
Working Capital Surplus/(Deficit)		1,416,552	1,537,331	718,905
Non-current Assets				
Property, Plant and Equipment	12	13,482,799	13,421,922	13,600,970
		13,482,799	13,421,922	13,600,970
Non-current Liabilities				
Borrowings	14	1,007,748	1,024,572	1,236,903
Provision for Cyclical Maintenance	16	319,958	472,589	399,893
Finance Lease Liability	17	27,507	381,790	88,332
		1,355,213	1,878,951	1,725,128
Net Assets		13,544,138	13,080,302	12,594,747
Equity	25	13,544,138	13,080,302	12,594,747

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

Westlake Boys High School

Statement of Cash Flows

For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		3,799,515	3,763,017	3,696,681
Locally Raised Funds		4,433,150	3,178,471	4,802,525
International Students		3,302,709	3,718,560	3,626,243
Goods and Services Tax (net)		(69,140)	(101,065)	20,354
Payments to Employees		(3,713,152)	(3,923,141)	(3,532,089)
Payments to Suppliers		(6,580,661)	(4,845,398)	(6,742,110)
Cyclical Maintenance Payments in the year		-	(207,388)	(83,834)
Interest Paid		(64,316)	(70,082)	(87,931)
Interest Received		170,378	153,019	134,960
Net cash from Operating Activities		1,278,483	1,665,993	1,834,799
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(3,208)	-	-
Purchase of PPE (and Intangibles)		(838,031)	(366,803)	(601,709)
Purchase of Investments		-	-	1,094,832
Proceeds from Sale of Investments		-	-	-
Net cash from Investing Activities		(841,239)	(366,803)	493,123
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	(30,684)	30,684
Finance Lease Payments		(189,459)	(184,992)	(27,997)
Loans Received/ Repayment of Loans		(209,357)	(203,538)	(196,446)
Funds Administered on Behalf of Third Parties		(200,548)	109,803	(83,136)
Funds Held for Capital Works Projects		(38,741)	-	-
Net cash from Financing Activities		(638,105)	(309,411)	(276,895)
Net increase/(decrease) in cash and cash equivalents		(200,861)	989,779	2,051,027
Cash and cash equivalents at the beginning of the year	9.	7,006,617	7,006,617	4,955,590
Cash and cash equivalents at the end of the year	9.	6,805,756	7,996,396	7,006,617

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

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



Westlake Boys High School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Westlake Boys' High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 29.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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



appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term, highly liquid



investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

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

Prior Year Policy

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 School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the 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 school may incur on sale or other disposal.

k) Property, Plant and Equipment

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

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

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

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

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

Finance Leases

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



whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Buildings - School owned	40-60 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 School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

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

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

Non cash generating assets

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, 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 students, and grants received, where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

q) Funds Held in Trust

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

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

s) Financial Assets and Liabilities

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

t) Borrowings

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to operating leases, finance leases, and term loans.

u) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	3,557,475	3,578,436	3,496,028
Teachers' Salaries Grants	11,290,871	11,325,840	11,003,035
Use of Land and Buildings Grants	6,742,134	7,107,403	7,107,403
Resource Teachers Learning and Behaviour Grants	106,128	85,080	86,690
Other MoE Grants	220,801	161,960	110,872
Other Government Grants	3,539	-	71,081
	21,920,948	22,258,719	21,875,109

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	887,342	805,000	982,172
Activities	580,911	123,443	1,100,594
Trading	1,049,869	952,043	1,193,951
Fundraising	649,679	268,652	379,231
Other Revenue	1,470,814	1,259,338	1,199,090
	4,638,615	3,408,476	4,855,038
Expenses			
Activities	571,643	146,071	1,095,211
Trading	892,824	774,450	966,104
Fundraising (Costs of Raising Funds)	55,624	-	41,180
	1,520,091	920,521	2,102,495
Surplus/ (Deficit) for the year Locally raised funds	3,118,524	2,487,955	2,752,543

Activities includes International Student Tours of (\$986,276 - 2018)

2019						
Member of staff	Destination	Reason	Parent cont	Fundraising	School	Cost
Cristal Labushagne	Queensland	Touch Rugby	82,530	3,989	-	86,519
Theuns Strydom	Kenya	Distance Running	79,368	51,027	-	130,395
Guy Blanchard	USA	University Tour	155,929	-	-	155,929
			317,827	55,016	-	372,843
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 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 Strang	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	-	-	3,000	3,000
Warwick Robinson	Italy	Choral Festival	586,398	61,456	-	647,854
			861,837	118,434	6,005	986,276



4. International Student Revenue and Expenses

	2019 Actual Number 202	2019 Budget (Unaudited) Number 215	2018 Actual Number 195
International Student Roll			
Revenue			
International Student Fees	3,584,814	3,781,128	3,596,112
Expenses			
Commissions	383,507	374,220	348,852
Recruitment	96,267	112,200	81,580
International Student Levy	70,778	80,350	76,130
Employee Benefit - Salaries	1,449,827	1,589,542	1,496,912
Other Expenses	60,769	74,203	43,539
	2,061,148	2,230,515	2,047,013
<i>Surplus/ (Deficit) for the year International Students'</i>	1,523,666	1,550,613	1,549,099

Recruitment includes International Travel \$ 58,703 (\$43,434 - 2018)

2019

Member of Staff	Destination	Reason	Cost to School \$
Julia McGahan	Germany	Marketing	8,311
Jennifer Fan	China	Marketing	6,953
Tina Kwok / Tom Gordon / Yeseul Lee	Korea/Taiwan/China	Marketing	18,723
Yui Anusansuntorn	Thailand	Marketing	6,857
Julia McGahan	Japan	Marketing	7,942
Julia McGahan / Jennifer Fan	China	Marketing	9,917
			<u>58,703</u>

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
			<u>43,434</u>

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	1,385,684	1,318,486	1,208,096
Information and Communication Technology	126,017	131,400	138,784
Extra-Curricular Activities	1,098,418	996,361	1,029,300
Library Resources	5,259	5,960	8,610
Employee Benefits - Salaries	12,425,997	12,405,737	12,034,596
Staff Development	157,492	166,500	152,050
	<u>15,198,867</u>	<u>15,024,444</u>	<u>14,571,436</u>

The Learning Resources include International Travel of \$77,111 (\$67,484 - 2018)

2018	Destination	Reason	Cost to School
			\$
Shane Young	Canada, South	IBSC	11,297
Keryn Russell	Sydney,	Visiting	16,000
Simon O'Brien	USA, UK	Visiting	5,000
Jude Arbuthnot	Singapore,	Visiting	4,480
Penny Weakley	Brisbane	AAMT Biennial	5,000
Helen Martin	Queensland	Personal	5,000
Janet Wilkinson	Northern Ireland	Visiting	5,000
Natalie Marriott	Europe	Visiting	4,498
Matthew Russell	USA	Visiting	5,000
Nick Dale	Melbourne	Visiting	4,637
Melany Eddy	Melbourne	Visiting	1,155
Barbara Sutherland	Melbourne	Executive	3,000
Kelly Easton	Sydney	ACEL National	3,000
Andrew McBride	Montreal	IBSC Conference	4,044
			<u>77,111</u>

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
			<u>67,484</u>



6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	13,487	12,296	8,850
Board of Trustees Fees	5,610	6,215	5,761
Board of Trustees Expenses	35,201	20,600	15,879
Communication	19,280	28,700	23,936
Consumables	12,234	21,000	20,441
Operating Lease	45,539	30,444	31,879
Legal Fees	10,658	-	760
Other	308,445	255,386	262,643
Employee Benefits - Salaries	895,039	1,017,469	974,592
Insurance	121,099	108,000	108,756
Service Providers, Contractors and Consultancy	216,416	136,396	124,432
	<u>1,683,008</u>	<u>1,636,506</u>	<u>1,577,929</u>

The Other includes International Travel of \$26,465 (\$40,060 - 2018)

2019	Destination	Reason	Cost to School \$
David Ferguson, Ant Ford	Sydney	Westlakers Reunion	2,936
David Ferguson	Montreal, UK	IBSC Conference and Westlaker Reunion	23,529
			<u>26,465</u>
2018	Destination	Reason	Cost to School \$
David Ferguson	USA	IBSC Conference	7,139
David Ferguson, Ant Ford	Sydney, Melbourne	Westlakers Reunion	3,416
David Ferguson	Gold Coast	IBSC Conference	1,571
David Ferguson	Italy, UK	Westlake Choir Tour / UK Reunion	20,501
David Ferguson	UK	IBSC Conference	7,433
			<u>40,060</u>

7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	63,518	74,690	70,309
Consultancy and Contract Services	195,966	212,323	211,117
Cyclical Maintenance Provision	108,093	132,492	(21,011)
Grounds	177,455	143,984	138,974
Heat, Light and Water	230,892	265,080	236,406
Rates	385	552	351
Repairs and Maintenance	148,429	118,500	175,593
Use of Land and Buildings	6,742,134	7,107,403	7,107,403
Security	32,045	24,170	27,861
Employee Benefits - Salaries	160,123	162,861	177,509
	<u>7,859,040</u>	<u>8,242,055</u>	<u>8,124,512</u>

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

8. Depreciation

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Buildings - School	309,443	227,068	295,005
Building Improvements - Crown	14,047	94,656	7,929
Furniture and Equipment	270,646	275,444	274,358
Information and Communication Technology	157,075	154,221	161,113
Motor Vehicles	6,609	6,612	6,609
Textbooks	32,757	41,174	43,273
Leased Assets	174,182	169,553	178,087
Library Resources	8,193	9,388	7,573
	<u>972,952</u>	<u>978,116</u>	<u>973,947</u>

9. Cash and Cash Equivalents

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Cash on Hand	900	900	900
Bank Current Account	206,301	-	319,692
Bank Call Account	130,829	1,516,062	841,012
Short-term Bank Deposits	6,467,726	6,479,434	5,845,013
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	<u>6,805,756</u>	<u>7,996,396</u>	<u>7,006,617</u>

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

Of the \$6,806,725 Cash and Cash Equivalents, \$nil is held by the School on behalf of the Ministry of Education in 2019.

Of the \$6,806,725 Cash and Cash Equivalents, \$4,715 of unspent grant funding is held by the School in 2019. 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

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Receivables	58,721	55,000	37,614
Receivables from the Ministry of Education	-	-	-
Allowance for credit/ losses	-	-	-
Interest Receivable	10,814	-	13,548
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	800,230	805,000	720,549
	<u>869,765</u>	<u>860,000</u>	<u>771,711</u>
Receivables from Exchange Transactions	69,535	55,000	51,162
Receivables from Non-Exchange Transactions	800,230	805,000	720,549
	<u>869,765</u>	<u>860,000</u>	<u>771,711</u>

11. Inventories

	2019	2019 Budget (Unaudited)	2018
	Actual \$	\$	Actual \$
Stationery	12,231	4,685	21,677
School Uniforms	244,309	195,500	251,672
Canteen	5,722	-	2,268
	<u>262,262</u>	<u>200,185</u>	<u>275,617</u>

12. Property, Plant and Equipment

2019	Opening \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	11,693,217	345,599	-	-	(309,443)	11,729,373
Building Improvements	94,377	39,109	-	-	(14,047)	119,439
Furniture and Equipment	1,155,872	217,953	-	-	(270,646)	1,103,179
Information and Communication Technology	283,832	206,991	-	-	(157,075)	333,748
Motor Vehicles	18,174	-	-	-	(6,609)	11,565
Textbooks	47,127	16,119	-	-	(32,757)	30,489
Leased Assets	253,738	17,859	(1,109)	-	(174,182)	96,306
Library Resources	54,633	17,423	(5,163)	-	(8,193)	58,700
Balance at 31 December 2019	13,600,970	861,053	(6,272)	-	(972,952)	13,482,799

The net carrying value of equipment held under a finance lease is \$96,306 (2018: \$253,738)

2019	Cost or \$	Accumulated \$	Net Book \$
Buildings	14,011,601	(2,282,228)	11,729,373
Building Improvements	141,415	(21,976)	119,439
Furniture and Equipment	3,721,218	(2,618,039)	1,103,179
Information and Communication Technology	1,206,315	(872,567)	333,748
Motor Vehicles	105,796	(94,231)	11,565
Textbooks	153,632	(123,143)	30,489
Leased Assets	219,096	(122,790)	96,306
Library Resources	108,628	(49,928)	58,700
Balance at 31 December 2019	19,667,701	(6,184,902)	13,482,799

2018	Opening \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
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)	-	(274,358)	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

The net carrying value of equipment held under a finance lease is \$253,738 (2017: \$239,906)

2018	Cost or \$	Accumulated \$	Net Book \$
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
Balance at 31 December 2018	19,323,635	(5,722,665)	13,600,970



13. Accounts Payable

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Operating Creditors	281,219	540,506	226,234
Accruals	473,940	853,566	512,412
Capital Accruals for PPE items	-	-	-
Banking Staffing Overuse	-	-	93,143
Employee Entitlements - Salaries	916,000	920,000	871,450
Employee Entitlements - Leave Accrual	54,565	55,000	92,471
	<u>1,725,724</u>	<u>2,369,072</u>	<u>1,795,710</u>
Payables for Exchange Transactions	1,725,724	2,369,072	1,795,710
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>1,725,724</u>	<u>2,369,072</u>	<u>1,795,710</u>

The carrying value of payables approximates their fair value.

14. Borrowings

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Due in One Year	223,521	212,516	203,723
Due Beyond One Year	1,007,748	1,024,572	1,236,903
	<u>1,231,269</u>	<u>1,237,088</u>	<u>1,440,626</u>

The school has borrowings at 31 December 2019 of \$1,231,268 (31 December 2018 \$1,440,626). This loan is from the Westpac Bank for a Gymnasium Building. The loan is unsecured, interest is 3.2% per annum and the loan is payable with interest in equal instalments of \$21,412.

15. Revenue Received in Advance

	2019 Actual \$	2019 (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	4,715	-	-
International Student Fees	2,030,463	2,250,000	2,312,568
Hostel Fees	-	-	-
Other	178,261	150,000	362,619
	<u>2,213,439</u>	<u>2,400,000</u>	<u>2,675,187</u>

16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	608,112	608,112	691,946
Increase/ (decrease) to the Provision During the Year	108,093	132,492	(21,011)
Use of the Provision During the Year	-	(207,388)	(62,823)
Provision at the End of the Year	<u>716,205</u>	<u>533,216</u>	<u>608,112</u>
Cyclical Maintenance - Current	396,247	60,627	208,219
Cyclical Maintenance - Term	319,958	472,589	399,893
	<u>716,205</u>	<u>533,216</u>	<u>608,112</u>



17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
No Later than One Year	74,314	140,013	186,198
Later than One Year and no Later than Five Years	27,507	381,790	88,332
Later than Five Years	-	-	-
	<u>101,821</u>	<u>521,803</u>	<u>274,530</u>

18. Funds held in Trust

	2019 Actual \$	2019 (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,101,649	2,412,000	2,302,197
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>2,101,649</u>	<u>2,412,000</u>	<u>2,302,197</u>

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

19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
5YP - Air Conditioning	<i>in progress</i>	-	-	(38,741)	-	(38,741)
10 Classroom Block	<i>in progress</i>	-	151,546	(151,546)	-	-
Totals		-	151,546	(190,287)	-	(38,741)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

-
(38,741)
(38,741)

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
		-	-	-	-	-
Totals		-	-	-	-	-

20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Andrew Nicoll is a trustee of the Board and also is a partner in Hudson, Gavin, Martin. During the year the School contracted Hudson, Gavin, Martin for legal services. The total value of all transactions for the year was \$3,735 (2018: \$nil) and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 for the year the contract does not require Ministry approval under section 103 of the Education Act 1989.



21. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,610	5,761
Full-time equivalent members	0.37	0.46
<i>Leadership Team</i>		
Remuneration	2,579,739	2,398,909
Full-time equivalent members	23	23
Total key management personnel remuneration	2,585,349	2,404,670
Total full-time equivalent personnel	23.37	23.46

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	230-240	220-230
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
120-130	2	2
110-120	3	1
100-110	7	7
	12	10

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

22. 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:

	2019 Actual \$	2018 Actual \$
Total	18,500	3,000
Number of People	2	1

23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$273,272 contract for Air Conditioning to be completed in 2020, which will be fully funded by the Ministry of Education under the School Investment Package. \$nil has been received of which \$37,408 has been spent on the project to date; and

(b) \$1,365,100 BOT contribution for 2 classrooms in a new MOE classroom block - MOE contract with Watts and Hughes. Nil has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2018: \$339,288 with Shade Systems to build an Indoor Cricket Facility)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of Motor Vehicle's

No later than One Year

Later than One Year and No Later than Five Years

Later than Five Years

2019 Actual \$	2018 Actual \$
29,628	15,096
21,798	15,096
-	-
<u>51,426</u>	<u>30,192</u>

(b) operating lease of Virtual Server Host

No later than One Year

Later than One Year and No Later than Five Years

Later than Five Years

2019 Actual \$	2018 Actual \$
30,443	30,443
30,442	60,885
-	-
<u>60,885</u>	<u>91,328</u>

25. Managing Capital

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

26. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Cash and Cash Equivalents	6,805,756	7,996,396	7,006,617
Receivables	869,765	860,000	771,711
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	7,675,521	8,856,396	7,778,328

Financial liabilities measured at amortised cost

Payables	1,725,724	2,369,072	1,795,710
Borrowings - Loans	1,231,269	1,237,088	1,440,626
Finance Leases	101,821	521,803	274,530
Total Financial Liabilities Measured at Amortised Cost	3,058,814	4,127,963	3,510,866

27. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all Schools and Kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb some of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

- A reduction in locally raised funds revenue because the schools ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may be compromised. Costs already incurred arranging future events may not be recoverable.
- A reduction in revenue from student fees & charges from International students, including the potential loss of current and prospective students due to the disruption and/or pressures created by COVID-19.

Because of the matters noted above, the school anticipates that it may experience a significant reduction in expected revenue and may not be able to reduce its costs as quickly. As a result the school may experience financial difficulties and has obtained a letter of support from the Ministry of Education to ensure it can meet its obligations as they fall due.

28. Comparatives

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

29. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 8 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WESTLAKE BOYS HIGH SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

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

Opinion

We have audited the financial statements of the School on pages 27 to 46, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; 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 26 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion we draw attention to the disclosures in note 27 on page 46 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Chairman's Report, Headmasters Report, KiwiSport Report, and Analysis of Variance on pages 2 to 25, but does not include the financial statements, and our auditor's report thereon.

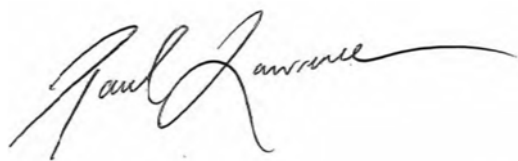
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



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