

# WESTLAKE BOYS HIGH SCHOOL



## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

**Ministry Number:** 37

**Headmaster:** David Ferguson

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#### Members of the Board of Trustees

Name	Position	How Position Gained		Term Expired/ Expires
Mr Andrew Nicoll	Chair Person	Elected	Commercial Lawyer	Apr-22
Mr David Ferguson	Principal ex Officio		Headmaster	
Mr Philip Harkness	Parent Rep	Elected	CFO	Oct-23
Mr Jimmy O'Brien	Parent Rep	Elected	Property Broker	Oct-20
Mr Travis Barker	Parent Rep	Co-Opted	General Manager	Oct-23
Ms Melinda Bennett	Parent Rep	Elected	Principal	Apr-22
Mrs Euphymya Lavelle	Parent Rep	Elected	Accountant	Apr-22
Mrs Carissa Vaudrey	Parent Rep	Elected	Managing Director	Oct-23
Mr Dev Verma	Student Rep	Elected	Student	Sep-21
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 2020

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# **Westlake Boys' High School**

## **Chairman's Annual Report**

For the year ended 31 December 2020

The Westlake Boys Board is made up of five parent elected representatives, one co-opted member, a staff member, a student member and the Headmaster. Other than the Headmaster all board members are volunteers who give their time freely and generously. And they've all had to do a lot more of that this year than any of us could have possibly imagined!

On the morning of the fourth of March this year we learned that Covid 19 had first affected our school's community. That led to our first "deep clean", a term that we are now too familiar with, a phone call with a Dr Bloomfield, a civil servant in the Ministry of Health who we now all know a lot more about than we ever imagined we would, and the shape of the school year had begun to change. Three weeks later we were in the first lockdown.

The school has been working steadily for some years to ensure that its technology is as good as it can be to make sure that its students have the best opportunities available. The Board first approved BYOD a few years ago, and now it's as common for our students to bring their own laptop to school as it is for them to bring a pencil case and a ruler. Little had we thought that all that work was about to be put to use to ensure that our students could be taught from home.

To our knowledge Westlake Boys was one of the few schools to stick as closely as it could to a normal school day timetable throughout the lockdown. This meant a sudden change in teaching style, learning style and technology back up. The Board has been thrilled with the way that our teachers and support staff responded to this unexpected challenge. The school's systems were tested, and they worked. Online learning on that scale hadn't happened before at our school – but we now know that if it happens again, and it might, then the school is ready for it. A very special thanks must be given to our Director of Digital Strategy and Infrastructure Tim Hardie and his team – what a great job they did.

And so the rest of the year has been a very unusual year. The Board has had a number of challenges to deal with that it couldn't possibly have foreseen. Our finance committee has had an enormous task to keep our financial position as stable as it can be, and the fact that the school's account remains in the black, and is forecast to remain in the black throughout 2021, is a testament to the Finance Committee members' skill and dedication. Our Business Manager Mrs Judith Clough has reforecast, reforecast and reforecast throughout the year – a task that will continue until we can be confident that our revenue streams have stabilised again. Running a school like this requires a big budget, and under Mrs Clough's steady supervision we are confident that the school will continue to be able to afford to deliver the quality experience to our students that we expect it to be able to do.

In 2021 we will begin to use our new classroom block which is now almost completed. That is the culmination of a lot of hard work from a lot of people. In particular I'd like to thank Mr Jimmy O'Brien for all his hard work on that project. Jimmy has led the Board's property committee for several years, and his hard work can be seen by all on the site that used to be occupied by the school's first gym. We're thrilled to be able to start to use the new block, and we wish Jimmy all the best as he stands down from the Board at the early December mid term election after six years as a Board member. Thanks Jimmy.

Along with Jimmy the Board currently comprises Melinda Bennett, Euphymya Lavelle, Phil Harkness and Andrew Nicoll as elected parent representatives, Travis Barker as a co-opted Board member, Keryn Russell as the staff representative, the Headmaster Mr Ferguson and for 2020 we have had the pleasure of having Ronnie Readings as the elected student representative. Thank you to all of you – none of you signed up for what we've had to do this year!

A few more final thank yous. Our Board secretary, Mrs Sandra White continues to do a great job and makes performing their roles much easier for the Board members as all the administration and organisation is seemingly effortlessly taken care of for them. The Headmaster Mr Ferguson and the senior leadership team have had a very different type of year, as has our teaching staff – all your hard work, flexibility and willingness to adapt to challenging circumstances has been incredible this year. And to the non-teaching staff – without your hard work behind the scenes we wouldn't have been able to achieve all that we've achieved this year – a big thank you to all of you.

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; we wish you well for your external exams and for whatever 2021 might bring to you. A slightly less fraught year would be a good start!

Andrew Nicoll

Westlake Boys High School Board Chairman

# Westlake Boys' High School

## Headmaster's Annual Report

For the year ended 31 December 2020

Tēnā koutou katoa!

Nau mai haere mai e ngā manuhiri kahurangi

E ngā whānau

Ki te mana whenua, Ngāti Paoa, tēnā koutou

Nau mai haere mai ki te whakanui ngā mahi a ngā tama o te kura

Nau mai, haere mai, whakatau mai

No reira tēnā koutou, tēnā koutou

Tēnā tātou katoa!

Good afternoon and welcome. Welcome to our guests from our Board of Trustees, PTA, Westlakers and our Whanau and Pacific Parents groups.

To the University representatives in attendance, thank you for joining us and to all of our other special guests from Legacy House, Rotary North Shore the right honourable Simon Watts, Steve Jamieson and all of our parents, welcome.

The first year of this decade and Westlake's 59th year has been a year we will never forget.

When I used to think of 2020 I thought it as either a new and fast paced version of my favourite sport, cricket or alternatively the description for perfect vision. Instead it will now always be thought of as the first year in the 21<sup>st</sup> Century when life changed for the whole world.

I remember in January this year I was in an airport, waiting to fly back to New Zealand. A piece came on the news on CNN about a virus in Wuhan that was making people sick. At the time I didn't really give it a second thought. Why would I, surely it wasn't relevant to the rest of the world and New Zealand is so far away anyway? Well the rest has been history and here we are in mid-November of the same year grateful that we can gather together today in a country where life is relatively normal but only because we have closed our borders and restricted travel to elsewhere in the world.

Today though, let's stop and celebrate. Let's pause and recognise some amazing achievements.

I'd like to jump back to the start of this year when some superb 2019 results were announced. 2019 was our last year of the Cambridge International Examinations. Fittingly that year the top Cambridge student in New Zealand was from Westlake, Yiming Xu. In NCEA we had more outstanding scholars than any other school in New Zealand yet again: 9 of the top 70 students in the country were from Westlake; nearly 13% of the top scholars overall attended our school. We had the second highest total number of Scholarship passes, which was our highest total ever at 182. We had 5% of the total scholarships in the country and 9% of the outstanding scholarships from our population of less than 0.9% of the year 13 cohort in the country. If we calculated our Scholarship results on a school roll basis we were comfortably the top school in New Zealand. Our year 13 pass rate was our highest ever at 96%, and our year 12 pass rate was our second highest ever at 94%. These were between 11 - 20% higher than other decile 8-10 boys' schools as

Successfully completing a year of high school is a big achievement in any circumstance. Yours comes in a particularly interesting year. Just as we were heading towards the end of term 1 and you were thinking about the break the whole country suddenly switched to online classes, working from home, and staying indoors. It wasn't all bad though.

In no other year have Westlake students been able to attend classes in their pyjamas, sleep in until two minutes before the lesson, and raid the fridge immediately after. You made it through those ups and downs, and we're incredibly proud of you.

Let us acknowledge your great effort, determination, resilience, persistence, and inspiration. To place at the top in something at a school of 2400 students takes sacrifice and talent. Congratulations to all of you. Congratulations also to your friends and family who supported you, who woke you in time for class, and who encouraged you when things were tough.

Remote learning became necessary this year and you and your teachers adapted accordingly. If anything by being apart, it reinforced that schools are first and foremost a social institution rather than an academic one. The euphoria and positivity that was in the air upon our return to school (on both occasions) further reminded us how much we love seeing each of you. Schools are about relationships, interaction, growth, progress and development. You did a brilliant job when we adapted to using a screen as the medium for instruction. It was no easy task, yet it was a real opportunity to call on your good character. You and your teachers dug deep, showed resilience, and made it work, thank you and well done.

One of the most memorable days at school this year was when we farewelled and celebrated two Westlake legends, Peter Rea and Lou Borok. They have provided more than 90 years combined service to our school and for the occasion we invited other older, familiar faces back here to join the festivities. In 2021 the space we gather in today will be known as The Peter Rea Auditorium, and our new languages block, which will be completed in the next few weeks will become the Lou Borok Languages Block. The day itself and the naming of two important parts of our school was the least we could do for Mr Rea and Mr Borok. For what you have done for generations of Westlakers, Peter and Lou, once again, thank you.

Continuing this theme of thanks, we wish to acknowledge our sports staff and volunteers who continue to make things happen. Thank you to Paul Strang and his team. Thank you to all of our staff and parents who are involved in sport, particularly given the year we have had.

Normally at prizegiving we are able to acknowledge the various national and regional sporting titles we have won as a school, but not this year. The summer season was cut short and the winter season (disrupted by two lockdowns) was also incomplete. I hope this year has taught us all to be more grateful for lots of the things that we possibly all took for granted previously. Sport was always something that was there. We trained, we played against other schools, it was part of every Westlake week. But not in the same way this year. Our Sports Awards Dinner two weeks ago was a lot different to normal with only colours being awarded and service recognised. All being well however, we will still have some national finals to compete in at the end of this term. We wish our cricketers, touch players, our sevens teams and our athletes all the very best in their respective national premier competitions.

One of the special parts of being at Westlake is that we get to travel. We travel all around the country and increasingly our school has been travelling all over the world. The first group affected by the travel ban this year was our cross-country team due to go to the World Championships in Europe in term one. Our top two hockey teams were also scheduled to visit Europe in April for a three-week tour. Since then our media studies trip to the US, our basketball tour to the US and next year's Universities tour have all been postponed. Such a shame and another thing added to the list of things that didn't happen in 2020.

Our musicians were also scheduled to visit Chicago next year, instead now they will tour New Zealand. Like our sportsmen they missed out on all of their major competitions and both of their major school concerts were due to happen less than 48 hours after both respective lockdowns were declared. Like lots of school groups they didn't let these disappointments deter them and our gala concert was allowed to go ahead with only 100 spectators and instead was streamed online to thousands of viewers. Our Korean Cultural performance was also streamed to a live audience in the absence of it happening with an in-person crowd. More great character being shown.

For the second year in a row, Polyfest was impacted upon by unforeseen circumstances. Last year it was the shootings in Christchurch, this year COVID. Such a shame. Our kapa haka and Pasifika groups respectively had worked so hard, putting in tens of hours of practice once again. Nevertheless, we are very proud of them and next year in term four Westlake will host the annual Ahurea Kapa Haka Festival, the first time it has ever been hosted on the North Shore, a real achievement for Matua Johnny Waititi and his team.

All of these achievements, as well as the achievements of everyone here today are the result of many years effort and dedication. Today we celebrate not just your achievements, which are commendable, but you as a young man and all the years leading up to this moment. We're proud of you and who you have become. We're excited for your innovations and the way you can see the world differently precisely because you've lived through challenging times. We're here to celebrate and to give thanks.

At the end of this year we farewell a long-term staff member, Mrs Heather Greenhill. Mrs Greenhill has been with us for 19 and a half years, teaching English and serving for years as a Dean and then Academic Dean. Mrs Greenhill has spent hundreds of hours helping so many of our NCEA students get across the finish line ensuring that they have the qualification they are capable of achieving. This has taken patience, persistence and positivity and above all caring about the boys that she worked with. I know if they were all here, they would show their heartfelt appreciation. In many cases Mrs Greenhill has been the difference in lots of our boys completing their five years with us, something that was in many cases, a real achievement. Mrs Greenhill also instigated our leavers yearbook, Imprints (along with Mr Hall). Thirteen years in, this publication has become a real highlight in our final year students' time at our school. Thank you, Heather, for going the extra mile for our boys. We will miss you.

At the end of this term we also say goodbye to Mr Flyger and Mr Muller who have both secured promotions elsewhere as well as Mr Holder and Mr Lorimer who leave us. We wish them all the very best with their respective futures and thank them for all they have done both inside and outside of the classroom here.

The next two months will see the completion of the new languages block on the site of the original school gymnasium completed. F-Block will be gone by the end of December. This will free up an open area. 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.

Thank you to our Board of Trustees led by Andrew Nicoll for your continued dedication and support of our school and for helping me steer the ship through this year.

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

To the people who I work most closely with Mr Gordon, Mr Cachopa, Mr Jackson, Mr Young, Ms O'Gram Ms Houzet and Mr McBride. To Mrs Mills, Mrs Clough, Mrs McGahan, Ms Peters and the awesome Mrs White – I am extremely grateful for what you all do. Thank you.

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 for our school. Never more so than this year. The sacrifices you made to keep things going this year by rolling up your sleeves and getting on with it speaks volumes for your commitment to our school, our boys and to your professionalism. Thank you

Martin Luther King observed, "The ultimate measure of a man is not where he stands in moments of comfort and convenience, but where he stands at times of challenge and controversy." National exams are challenging, sports and music competitions against the best teams are challenging, learning to teach or learn through Zoom is challenging, but we do these things in the times of challenge where we step up.

The world at large faces challenges too, and we can't take things for granted. Each of us has a role to play in working to make our world better. As we learnt from our collective self-isolations this year our individual wellbeing depends upon the wellbeing of the community that we live in. We all function better when we think not just about ourselves but each other.

Virtute Experiamur means "let courage be thy test". You've already been doing it since the first time you walked through the archway, and if we've done our job here you'll continue to be those men, who look out for others, who check in on those who might need it, knowing that we all do better when we look after each other.

"What hurts my brother hurts me and what helps my brother helps me".

Good luck with your end of year exams. Get up early, work hard and be nice to people.

Virtute Experiamur

**David Ferguson**

**Headmaster**



# Westlake Boys' High School

## Analysis of Variance

### 2020

#### 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.	ID on at-risk students by Deans Intervention planning by Academic Deans on credits/assessments Deans/SLT to meet at risk parents earlier in the year	Deans to use KAMAR/ASSAY to determine who is at risk of failing Deans to call and meet with all students and families to present a plan to them re: achievement SLT to be aware of students on at risk list and work with Deans consistently	TGO/AMC/THO	At Risk students received support from Academic Dean, Deans and Advisors
Timetable Review	Review as to the placement of form period	Timing of Form Period (length) Placement of Form Period (timing) Nature of expectations (what happens in Form Periods)	ROG/MJA	Review completed, form time removed and replaced with Virtute Groups – structured program of mentoring in place
Character Education is a regular feature of the student experience in all aspects of our school	Profiles are well understood by all Staff start teaching to our Graduate Profile Co-Curricular and Assemblies have an emphasis on Character	HoF to begin planning on how to include C.Ed in lessons and assessment/reporting C.Ed documents to be referred to by whole school Sport/Music/Drama to incorporate C.Ed principles into their programs Assembly taken by staff and students, specifically focused upon character Consistent language and messaging is shared and displayed around the school	AMC/ROG	Was not an explicit focus in the curriculum areas for 2020, where priority was on maintaining progress.  DFE/AMC have a revised plan for Character Ed in line with recent changes due to multiple lockdowns.

Attendance to be at a minimum of 95% for every student	All students are in school on time, all the time	<p>Consistent messaging on Form Period starts at 0845, Form Teachers to mark roll accurately</p> <p>Deans follow up on all attendance issues within their Houses</p> <p>SLT to follow up on priority cases</p> <p>Appropriate and meaningful sanctions put in place for all students who have attendance issues</p> <p>Parents to be communicated to more consistently around what attendance percentages mean in real terms</p>	AMC/TGO/THO	Attendance and attendance data were skewed by lockdown. Friday Late DT was implemented.
All students to enjoy and achieve at our school whilst being cared for in all aspects of their well-being	<p>Guidance Dept is a visible and strong feature of the school</p> <p>Co-Curricular provides an opportunity for all to belong</p> <p>Deans further their PD in pastoral care</p> <p>The Learning Centre</p>	<p>Guidance Dept to move location</p> <p>Guidance to play a wider role at Assemblies/Form Periods etc</p> <p>Sport Dept to review all sports and look at non-engaged students to see what could/should be offered</p> <p>Deans partake in fortnightly internal PD via Pastoral Committee</p> <p>Learning Centre ensures all students are catered for with learning barriers.</p> <p>KAMAR memo to remind all staff re: students that require additional support/UDL principles</p>	AMC/TGO/THO	<p>Mental Health and Wellbeing were prioritized and publicized by Head Boy.</p> <p>New student-led group was founded.</p> <p>Learning Centre more reflective and responsive of learning barriers. PD to staff around our core issues was delivered.</p>
Student Engagement	Student Voice is heard	<p>Y13 Students to vote for House Leaders</p> <p>Prefects to take Assembly once a fortnight</p> <p>Y12 to be consulted on new uniform for next year (?)</p> <p>Student Councils continue to be student-led</p>	TGO/SYO	Y13 voted for House Captains. Prefects led assemblies.

## Scholarship and NCEA Strategies

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Scholarship program successfully rolled out as part of timetabled Extension Pathway, with continued high expectations on results	Years 13 Extension Pathways fully implemented and monitored	Investigate the success of the extension pathways leading to Scholarship.		
	Review Extra-mural scholarship arrangements to support other students	Monitor progress towards scholarship in extension classes	ROG	Most successful Scholarship year so far. Extension pathway working well to direct students towards Scholarship. Some refinement to be planned for 2021 especially in getting extension class students more engaged with Scholarship.
	Maintain position in top 3 schools for scholarship	Monitor progress in extra-mural classes and the effectiveness for year 12 students		
High NCEA achievement across all levels	NCEA Level pass rates and Endorsement rates	Build on our systems for tracking students and identifying those at risk of failing.	ROG/MJA	Major emphasis placed on Level 1 students to ensure that they met the requirements of NCEA. Full inventions occurred during each of the holidays (on average students gained approx 20credits as a result) Full check carried out before the end of the Year. Ultimately this meant the follow up in Jan 2021 involved substantially fewer students.
	Improved UE rates	Implement tracking of students working towards endorsement, monitor and mentor as needed.	Deans	The number of students wanting UE intervention was considerably smaller than the norm. The impact of COVID (re UE entrance), changed requirements for UE had its impact.
		Accurate liaison with Deans/Form Teachers/SLT to ensure all students (and particularly those at risk) academic performance is tracked.		Staff knowledge was not promoted as much as we had to handle the changes to UE that were in operation and this could have led to confusion.

		<p>Support teachers in understanding UE and how it relates to their areas of responsibility. Keep this conversation going throughout the year and track students' progress towards UE. Early intervention where possible. January catch-up program in place as needed.</p> <p>Give Auckland University specific advice to students. Especially targeting Table A and B subjects, GPA, Required courses.</p> <p>Target Level 1 students that are at risk of failing. Intervention systems are put in place.</p> <p>Maintain successful interventions (i.e. new students)</p> <p>Target early intervention.</p> <p>Specific targeting by MJA and HGR for at risk students. These students will be removed from the Deans target group. This list will have names added or deleted as the year progresses.</p>	<p>MJA</p> <p>Academic Dean</p> <p>Deans</p>		
<p>Timetable Review</p> <ul style="list-style-type: none"> <li>Length of the timetable (5 day 6 day 10 day...)</li> <li>Length of Periods (45min, 50min, 6min...)</li> <li>Pattern of Periods</li> <li>Placement of periods within the Timetable structure</li> </ul>	<p>Review:</p> <ul style="list-style-type: none"> <li>Length of the timetable (5 day 6 day 10 day...)</li> <li>Length of Periods (45min, 50min, 6min...)</li> <li>Pattern of Periods</li> <li>Placement of periods within the Timetable structure</li> </ul>	<p>Implementation Timeline (if changes are to be made).</p> <p>All review components completed by the end of term 1</p>	<p>ROG MJA</p>		<p>Full timetable review took place and implemented for 2021.</p> <p>A significant number of changes took place to ensure that the 2021 timetable meets the requirements outlined within the reviews terms of reference.</p>

	<ul style="list-style-type: none"> <li>• Role of Form Periods, Assembly or mentoring</li> <li>• Ensuring we meet the National Curriculum in Year 9 and 10</li> <li>• Year 10 extra periods in English and Mathematics (5 periods)</li> </ul>	All planning for any changes completed in Term 2.  All necessary adjustments made to course selection policies.		
Preparation for Managing National Assessment Review in early 2021	Improved assessment and moderation practices based on recommendations from 2017	Review recommendations made from 2017 review and check on implementation across curriculum areas	ROG MJA	All MNA visits were not continued with in 2020. All documentation was converted into one note. All changes that were made to areas such as policy, emergency grades and timetable were converted into the one note document.

### Curriculum Development / Teaching & Learning / Extension Pathways

Goal	Strategic Priority / Action	Specific Actions	Who?	Analysis of Variance
Curriculum Pathway Review	All curriculum areas provide courses for a range of students and abilities to achieve to the best of their ability, within the scope of NCEA	Review courses on offer across the whole school.	ROG/MJA	Courses reviewed with focus on extension pathways; found to be working well. English faculty needed some adjustment to allow for more movement between; being rolled out
Successful implementation of a fully NCEA curriculum across all year levels, as per the Curriculum Review 2015	Extension Pathways successfully implemented across all year levels	Check for availability to different types of students and flexibility between different types of courses and pathways. Adjust policies and practices where appropriate.	Curriculum development committee	
Review of junior curriculum and pathways	Identify the number of extension classes that should run. Is it 2, 3, 4,.....  Identify any issues with compliance with NZC across year 9 and 10	Analysis of student entry data, suitability to extension courses, changes that became necessary at mid-year to decide on the right balance of classes needed.  Check pathways through junior school and access to all areas of NZC	MJA	The review was undertaken. The changes were implemented in 2021 timetable.

Teaching and Learning consistently high across the school	<p>All courses delivering high quality teaching and learning for whole range of students</p> <p>Extension for all students. Every student has to opportunity and support required to succeed and experience progress in all areas of their learning</p> <p>Culturally responsive pedagogy across all courses</p> <p>Development of Key Competencies is evident</p>	<p>Lesson observations and feedback to support and develop teachers. Targeted PD. Further implementation of Universal Design for Learning.</p> <p>Observations: Departments demonstrate differentiation through their teaching and planning. UDL is emerging and evident in practices across the school.</p> <p>Observations: Departments demonstrate content that enriches cultural experiences for all akonga. Lessons are planned with the cultures of akonga in mind and with deliberate thought for how they can be included.</p> <p>Observations: Lesson and course planning considers how to develop students' key competencies. Evident in teaching and learning.</p>	<p>ROG/KEA/BSH</p> <p>Teaching and Learning Committee</p>	<p>Introduction of the Great Teaching Toolkit from Evidence Based Education.</p> <p>Review of Extension pathways completed. T&amp;L committee satisfied that students are getting sufficient opportunities to be extended.</p> <p>Key Competencies more explicitly planned for and evident in some learning areas than others.</p>
Character Education emerging as part of curriculum delivery	Integration of Character Education across all aspects of teaching and learning whilst delivering our curriculum	Curriculum leaders to develop methods for character education to be part of their curriculum delivery. Support each curriculum leader to progress from whichever stage of this process they may be at.	AMC/ROG	This was not specifically focused on as priority was given to simple maintenance of courses for 2020.
Reporting to Whānau continues to be clear and effective	Communication through reporting supports the relationship between school, student and family.	Reports to be written using considerate and constructive language. Reports presented are professional, having been checked by a peer before being sent home.	ROG	Reports were standardised across all year levels with final roll out of fully NCEA courses. Markbooks were checked and standardised across the school. Report processes checked and quality controls put in place.

			<p>Reports to be easily accessible through the parent portal, without the need to be emailed home. Assessment results can be easily accessed any time through the parent portal.</p> <p>Less formal reporting occurs throughout the year regularly via teacher contact with families, using that relationship to support students at the earliest signs of there being a need.</p>				
Community of Learning	Build strong links with Pupuke Kahui Ako schools	Improve awareness of COL initiatives within school and across schools.	SLT working with indiv WSL				
The Westlake Boys Centre will enhance student outcomes by providing innovative and outstanding opportunities for excellence in Teaching and Learning.	To Support Heads of Faculty to effectively lead teaching and learning within their departments, throughout 2020.	<p>To analyse student data and implement department strategies to improve student outcomes. To provide leadership Coaching to enhance staff relationships. To develop a strong Link to Pastoral Care and Learner Support System to care for academic 'At Risk' targeted students</p> <p>To offer professional development to all staff who would like to be a facilitator of Professional Development Groups in 2020. The PD will look at effective ways to lead a learning group and tools and techniques of effective facilitators and how they make professional development work successfully.</p>	JCA&AMC	Leadership Growth Coaching course provided to 9 middle leaders by external provider, Education Group. Positive feedback.			At Risk students received support from Academic Dean, Deans and Advisors

	<p>To provide Training for Facilitators of Professional Learning Groups in Term 1, for groups to run consistently and efficiently.</p>	<p>To support all staff through exploration and a series of workshops, how to adapt pedagogy and learning environments to meet the needs of all students. The focus of this course is to break-down some of the UDL principles and guidelines to support Teachers develop their practise and support their students to reach their full potential.</p>		<p>Facilitation PD was offered to staff</p>
	<p>To coordinate Professional Development on Inclusive Education, by supporting all staff to ensure success for all students at Westlake Boys in 2020.</p>	<p>Review of 2019 programme through a PCT session and questionnaire and then adapt the 2020 programme accordingly; incorporate programme for teachers new to NZ and offer support to 3<sup>rd</sup> year teachers.</p>	<p>CDW&amp;JCA</p>	<p>Inclusive Education PD was offered to staff as a bite size. It will be offered to all staff in 2021, as an integral part of the new PD programme</p> <p>Based on the positive feedback, a successful PCT programme was offered</p> <p>A Middle Leaders Programme was offered to 14 aspiring middle leaders. It was decided to postpone the new cohort to February 2021</p> <p>The Professional Growth Cycle was designed to replace the Appraisal structure</p>



	<p>To continue running a successful PCT Programme in 2020.</p>	<p>Continue to promote, discover and share both internal and external professional opportunities to staff through Westlake Teams, email and through HOD's.</p> <p>Targeted data led approach continued with guidance. Management and coordination of holiday programs including the Level 3, UE, UE Literacy and New to WBHS programs with an understanding that programs will need to be tailored and changed depending on the needs of the school. Course Selection monitoring for Year 12 into Year 13 to maximise success.</p> <p>Mentoring of High Priority students using 'Starpath' ideologies</p>	<p>Despite the lockdowns, numerous PD opportunities were offered to staff, mostly online</p>
	<p>To culminate the 2019/20 Middle Leaders Programme and commence with a new cohort of aspiring leaders in Term 3 2020.</p>	<p>Review of Induction programme will take place in T4, 2019 through Character Pilot Group – implementing suggestions from focus groups and feedback from those inductees at the beginning of 2019, at beginning of 2020 and mid-year 2020.</p>	KEA&JAR
	<p>To review and clarify the Appraisal structure at Westlake for 2020.</p>		
	<p>To continue to provide Professional Development opportunities, through effective communication, to all staff in 2020.</p>		JCA, KEA, JAR, et al.

	To identify, support and mentor students with a specialist focus on Pasifika, Māori, International and 'at risk' students. Working alongside SLT to coordinate and consolidate our assistance of these students; with the aim of improving student outcomes in 2020.		JCA, AMC, KEA, JAR	Reviewed Induction programme offered at the beginning and middle of the year.
	To work with the Character Education Team to improve the Westlake Induction Programme for new staff in 2020; both at the beginning of the year and mid-year.		JCA, CDW, HODs	

### Biculturalism in a Multicultural Environment

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
<b>Manaakitanga</b>  Showing integrity, sincerity and respect towards Māori beliefs, language and culture	Ensure all students progress and achieve well in Te Reo Māori and Māori Performing Arts	Ensure the teaching and learning of Te Reo me ōngā tikanga and Māori Performing Arts are in line with the Continue to develop whole-school Māori protocol in partnership with our whānau, hapu, iwi and the Māori community Ensure student engagement and attendance in the Whānau Form Classes are aligned with our expectations for all form classes	ROG/JWA/APO	To continue with the authentic delivery of Māori protocols
	Incorporate tikanga in day-to-day operation of the Whānau Form Classes	Tikanga Māori and Te Reo are implemented in Whānau Form Class processes	JWA	Established a process of welcoming visiting groups
			CNA / Whānau form teachers	Beginning a relationship with Mana whenua/Ngāti Paoa
		Engage whānau in pastoral and curriculum discussions	JWA / CNA and Whānau form teachers	Consulted with whānau on ngā taonga Māori
			TGO/AMC/CNA	Formed Te Kauri Mentoring groups aligning with Virtute

<p><b>Whānau Tangata</b></p> <p>Actively engaging in respectful working relationships with Māori learners, parents and whānau, hapu, iwi and the Māori community</p>	<p>Engage positively with the whānau working group by attending meetings regularly and participate and contribute actively</p> <p>Relay important curriculum messages to the wider Māori community</p> <p>Engage external experts in the mentoring programme</p>	<p>Attend whānau working group hui to inform, engage and consult</p> <p>Attend whānau working group hui to report on Māori student achievement and progress</p> <p>Liaise with members of the whānau working group regularly to share</p> <p>Facilitate a mentoring programme</p>		<p>Continuing to strengthen relationships with whānau</p>
<p><b>Ako</b></p> <p>Taking responsibility for staff professional learning and that of Māori learners</p>	<p>Ensure staff receive PD around culturally responsive pedagogies</p> <p>Track Māori student progress and achievement and devise intervention plans when necessary</p> <p>Involve whānau in robust dialogues about students' progress and learning</p>	<p>Biculturalism, culturally responsive pedagogies and taitiako are deeply embedded in the philosophy and practice of our PD programme (Character Ed Profiles)</p> <p>Build a team of mentors to track and monitor Māori students' progress and achievement and deliver intervention plans at check points to close achievement gaps</p> <p>Set up a support network in partnership with Māori parents, students and old boys to promote academic excellence</p>	<p>JWA</p> <p>CAN/Deans</p> <p>CAN/JWA</p>	<p>Establishing a Māori focussed professional development programme for staff</p> <p>Significant Māori contextual events such as Matariki, Te Wiki o Te Reo Māori and Pō Whakanui Māori are delivered</p> <p>Te Kauri groups are established</p> <p>Māori mentoring processes added.</p>
<p><b>Mahi tahi</b></p> <p>Taking collective responsibility, accountability and commitment to support and care for Māori students throughout all endeavours</p>	<p>Set high expectations for Māori students for attendance, engagement, behaviour and learning</p> <p>Ensure discipline is maintained and consistent with the school's</p>	<p>Māori students' attendance, engagement, behaviour and learning is monitored closely by whānau form teachers, Pouarahi Māori and Academic Dean, and discussed regularly with SLT and house deans</p>	<p>CAN/SLT</p>	

Pasifika students feel that WBHS is a place where they are likely to succeed	Recruitment and retention of Pasifika students and staff -	Pasifika Form Class "opt in" option on enrolment forms	EBA/THO	
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 develop PFC leaders in Pasifika Form Classes)		8 leaders (5 Yr 13, 3 Yr 12) 2 Yr 12 selected as prefects 2021. Leadership skills developed throughout the year @Pasifika assemblies and classes.
Pasifika Parent Komiti		Regular meetings throughout year with Parent Komiti, developing relationships and keeping dialogue open and transparent.	DTO/CML/EBR/THO	
		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)	THO	Komiti had a strong base, new members more involved parents. Zoom mtgs in lockdown, more family engagement overall.
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		Improve Pasifika attendance to all classes	THO/CML	Staff more forthcoming in asking about Pasifika. Staff volunteering to be involved in Virtute groups 2021.
Ensure Pasifika students progress and achieve in all subjects		Improved NCEA and UE pass rates and endorsements. Set high expectations.		Attendance still an issue for this cohort. Especially at the lower academic end.
Enhancing our understanding of diversity within our communities		Actively recruit Pasifika staff		NCEA pass rates were good, UE still a focus with 58% gaining UE end 2020.
Promote WBHS as a Bicultural school to our local intermediate schools		Showcase Pasifika events at intermediate information days, eg photos, videos of Polyfest. Enrolment and information evenings to include Pasifika specific information	THO / Deans	Pasifika staff recruitment – ongoing, no new appointments, DTO resigned which was a loss.
				Pasifika showcased PFC to year 8 families – very effective recruitment drive. 24 students in year 9 2021
				Comms thought Instagram, email, text and phone calls as required.

	<p>Increase Pasifika parent engagement/contact with the school</p> <p>Engage/involve the community</p>	<p>Communicate using all channels of communication as appropriate to reach all Pasifika parents.</p> <p>Regular Parent meetings, Komiti meetings, AGM at the start of each year to recruit new parents. Deans build relationships with Pasifika parents of students in their houses. Keep families together in house structure.</p> <p>Volunteerism – use parent’s expertise – Study skills workshops, mentoring (Pasifika adults to Pasifika students)</p>	<p>THO /Deans/CML</p> <p>DFE/PMI</p> <p>TGO/THO/PFC tchrs</p>	
<p>Pasifika student achievement is at 95% across all three NCEA levels</p>	<p>Focus on Numeracy and Literacy at Level 1 and 2</p> <p>UE at Level 3</p> <p>Lead intervention strategy for Pasifika students that are at risk of failing their qualification</p>	<p>Tracking achievement, intervention with family support through meetings, ASSAY</p>	<p>THO/Deans/FT</p>	<p>1 N/A L1 but passed Num and Lit (94% L1 pass), 3 NA L2 (L2 90% pass). L3 100% pass. All N/A students known to WBHS had targeted help during year. 58% UE up from 32% 2019</p>

## 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	<p>More staff involved in Sport</p> <p>More students involved in sport</p> <p>Number of sports offered are feasible and reflective of the needs of the student body</p>	<p>Review co-curricular reward scheme</p> <p>Establish a staff 'contract' as part of the interview process</p> <p>Audit of staff commitments</p> <p>Review of sports offered in the programme</p> <p>All registrations taken online</p>	PST/ AMC / SYO	<p>Reward scheme review not undertaken as the budget for this was reduced.</p> <p>PST/ALY now have a database of all staff commitments.</p> <p>Majority of registrations are exclusively through Sporty.</p>
Timetable Review	Review of both school based and extracurricular programs that take students out of class.	Evaluation of the cost/value of off-site learning experiences.	MJA/ROG Timetable review committee	This did not turn out to be part of the timetable review results, but SYO looked at EOTC vs Relief Costs and impact on teaching time.
Provide high quality, safe and meaningful activities outside the classroom	Reviewing our approach to	<p>Regular review of current activities before approval of event takes place and through post event reporting.</p> <p>What correlation exists between the event taking place and the assessment outcomes.</p> <p>Review number of events that take place to try minimise impact on teaching and learning of students on the trip and students in class without the teacher. Encourage us of non-teaching staff to accompany trips.</p> <p>Review of EOTC and Relief</p>	SYO and activity leader	<p>Process of approval is still happening but there has been more post event feedback. Nothing alarming in feedback to suggest any changes that need to made.</p> <p>Review still needs to happen. Due to the disruption in 2020 a number of events were cancelled and others had to be rescheduled.</p>
	student learning			
	Impact of EOTC on teaching and learning	<p>Use of larger venues for relief during busy times.</p> <p>Load of relief to be more equitable, 12 period per teacher over the course of the year.</p>	SYO	<p>Auditorium was used and had an impact on the number of relief periods staff had to do. There were some minor issues but not insurmountable. Will continue with the system in 2021.</p>

Continue to develop measures to ensure the safety of our students	Understanding for the need of high expectations	Rigorous scrutiny of event approval and post event reporting Regular reporting (monthly) to BOT on EOTC and OSH. Re-establish OSH committee to meet regularly	SYO  SYO	Monthly Board reports on Health and Safety have now become the norm. Positive feedback received on the information contained. Always looking at ways to improve and protect the wellbeing and safety of our staff and student body.
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### I.C.T.

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 using ICT and digital tools.	Review the school website further, ensuring it is current and utilising the best technologies. Build-in the most appropriate and effective use of communication and information.	THA	This has been achieved and continues to be an area of development.
Engage with whānau/iwi and community to help students learn effectively and safely online.	Incorporate the use of ICT to improve student learning outcomes.	Develop an information base on digital fluency, literacy and citizenship through the school website and other school-based and third-party technologies. Encourage whānau involvement and awareness in student's digital homework.	THA	2020 was quite disruptive and a lot of these actions have been postponed for 2021.
Teachers continue to build their understanding of how the use of a digital learning environment can be used effectively to support Teaching and Learning for them and their students.	Continue to provide professional learning and development opportunities to enhance the use of ICT and digital tools within teaching and learning.	Increase teacher's awareness of the MEC (Microsoft Educator Centre) and MIE-E programme (Microsoft Innovative Educator - Expert). Get the school into the Microsoft Showcase School programme.	THA	The need for online learning in 2020 has shifted much of the focus from building on skills to having to get good at the basics.

Professional learning programmes focused on teaching with digital tools include opportunities for teachers and groups to trial, reflect and share uses of technology to improve student learning.	Build on the safe and supportive environment where teachers can trial and review their use of ICT and digital tools.	Reinstate an eLearning (or Digital Learning) coordinator position to better provide the teachers with learning opportunities. Continue with the TWDTC Committee but expand this to have a representative.	THA	This is still going to be a need for 2021. Work in progress as there were more pressing needs in 2020.
Technologies and Infrastructure - technical support and digital technologies are managed and purchased to maintain a robust, adaptable infrastructure.	Review and refine current technologies and infrastructure.	Investigate, plan, develop and maintain systems that align with the school's Strategic Plan. Ensure the change in copier contract runs smoothly. Review the Wi-Fi coverage and performance around the school to future-proof the use of digital technologies in all aspects of the school.	THA	All work delayed due to costs and uncertainty.

### Staff Recruitment and Retention

KPI in terms of student outcome	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
<b>Timetable Review</b>	Timetable proposed for 2021 developed with the considerations of staff-well being and easing some current pressures on recruitment and retention	Consider options to move to structure that is more supportive of job-sharing, part-time staff, staff arranging child-care. Includes times of the day and adjustment of cycle to match days of the week. Staff are able to contribute to and comment on the numerous reviews taking place: Timetable Review, Curriculum Review, Timetable Policy, EOTC Review, Relief Review.	ROG, Timetable review committee	Consideration was given to potential changes here not limited to visits to other schools, PTTA collective agreement, school needs.
<b>Staff Engagement</b>	Staff voice is heard	Staff are encouraged join those review groups and to contribute with feedback. Staff consultation is thorough for each of these reviews.	TGO/SYO	Staff have ample opportunity to offer their opinions.



<b>Staff Retention</b> A focus on the well-being of all staff. Staff feel looked after, valued and that we are adding value to their well-being  <b>Physical Well-Being</b>	Talk from nutritionist	Guest speaker speaks to whole staff on healthy eating  In term 2, we offer free salad every day for a week as a way of encouraging staff to eat healthier. Tuesday and Thursday morning, a personal trainer is available to work with staff Continues twice per week Repeated as we did previously	DFE	All work delayed due to costs and uncertainty.
	Salads for Staff			
	Personal Trainer		DFE / LCO	
	Pilates		PMI PMI	
<b>Social/Community Well-Being</b> Morning Teas Movie Night Friday drinks AOK Week Staff Tennis Competition	Messages in exam marking times			
		Ongoing as per previous years Two per year Two per term As per last year Once new courts are built – revive staff tennis	PMI Various CDW, RSM TBC	All work delayed due to costs and uncertainty.
	Sleep specialist Talk on stress resilience	Talk to whole staff, Term 1 Term 3	DFE DFE	All work delayed due to costs and uncertainty.
	Quiet space – Heron House	Place for staff to go to during the day		
<b>Career Well-being</b> Travel Awards Year 1 and 2 Teachers Programme Middle Leaders Programme Centre of Excellence for Teaching and Learning		Ongoing Ongoing Ongoing Professional Development	DFE JCA CETL JAR, KEA	PD excellent. Travel awards postponed due to costs.
	Kiwisaver Advice Buying a house advice	Term 4 Term 4	DFE DFE	All work delayed due to costs and uncertainty.

## International Department

KPI	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Ensure the marketing materials include clear and accurate information enabling prospective students to make informed choices.	Amended Prospectus to be designed and printed in 2020	Design of a 4 page insert of International student success narratives with statistics and University destinations, to be included into new amended Prospectus	JMC & JCA	Amended prospectus was printed
	Work more closely and collaboratively with the Community Relations Office to update the school website with refreshed images and improved use of video and student stories	Develop communication strategies to engage international parents through newsletters, success stories, alumni network		Increased communication channels with a new Facebook page
	Personalise our student profiles for our marketing package	Update current promotional videos. Consider a virtual tour video on school website Identify top alumni and add their success stories on the website, using video footage	JCA, JMC, LPE. Inter Dept	Virtual tour posted on school website
	Review marketing presentation	Amend marketing powerpoint with more visuals and less text	JCA, Inter Dept	Updated and ongoing, e.g. Yiming Xu
			JMC, JCA, Inter Dept	Work in progress
Increase the number of quality students arriving from existing markets, ensuring that they are well-suited to our school	Strengthen our relations with our current agents so that we remain in their marketing strategies as a desirable school offering unique opportunities for their clients	Increase our communications with overseas and NZ-based agents by providing student progress and PD opportunities with agent workshops on specific topics Link with some key agents and target specific short-term groups Update Agent information in Eschool, including visits and communication	JMC, Inter Dept	
		Conduct a video conference with overseas-based parents on a regular basis, to inform them their son's progress and support available.	JMC, Inter Dept  YAN	

	Provide an excellent service to international parents, both onshore and offshore, so that we profit by word of mouth publicity			JMC Inter Dept	
Diversify market profile – Increase the number of countries from which we recruit students to be less vulnerable to the collapse of any one market or region	Actively seek to build new agent relationships in emerging markets in South East Asia	Market points of differences: Character Education, Extension programmes, IELTS, etc	JMC, JCA, Inter Dept	Ongoing	
	Develop marketing material that capture the interests of emerging markets and responds to their information needs	Develop a wide range of short term programmes to cater for the needs of diverse markets.			
	Communication and collaboration with key agents to explore video conferencing marketing opportunities	Marketing collaboration with WGHS	JMC, Inter Dept	On hold, ready to go	
		Develop online marketing opportunities/video conferencing with overseas parent groups and targeted agents.	JMC	Ongoing	
Develop an holistic approach to the care and support of international students		International Department monthly marketing meetings to discuss ideas and travel planning	JMC, JFA, YAN, YLE,	Ongoing	
	Take a leading role in supporting the school in developing culturally responsive pedagogy and wider practice, including providing professional learning for teachers in the area of literacy for ESOL students	International staff to attend curriculum meetings to advice HOF's of potential group visits in 2020 and discuss customised timetables.	JCA, JMC, RKI, Inter Dept	Attendance of Pastoral and curriculum meetings; Personalised timetables	
	Engage parents of international students more actively so that they are more fully involved in the life of the school and can contribute positively to support the life of the school	Bite size PD sessions - ESOL staff/ Rain Kim/Emma Eaglen. Target new staff.	JCA, RKI	PD offered to staff	

<p>Increase the engagement of Parents with the school, by providing opportunities of involvement</p>		<p>Attend Deans/Pastoral meetings</p>	JMC/JCA		
		<p>Develop guidelines for all staff involved in the care of international students (Deans and others). This will be discussed with HODs as well.</p>			Personalised approach
		<p>Ensure there is a degree of quality control for courses designed for International Students</p>	JMC, JCA, Inter Dept		
		<p>Conduct video conferences with overseas-based parents to inform them of their son's progress and support available</p>	JCA, RKI		All students received academic advice on course selections
		<p>Working with the Community of Learning, engage with parents of International students through events and communications before they arrive at the school</p>			Ongoing
		<p>Provide parenting workshops using International Student Wellbeing Funding Grant</p>	Inter Dept		Ongoing
		<p>Morning Tea events with Parents to be fully integrated into the structure of school life</p>	Inter Dept		Parenting workshops took place
			JMC, Inter Dept		Termly Morning Tea events took place

## Community Relations and Development

KPI	Strategic Priority / Action	Specific actions	Who?	Analysis of Variance
Community Engagement	Community voice is heard	When appropriate, the wider community is able to contribute to and comment on the numerous reviews taking place: Timetable Review, Curriculum Review, Timetable Policy, EOTC Review, Relief Review.	TGO/SYO	Mostly delayed until 2021.
		Community consultation takes place for each of these reviews, where appropriate.		
		Community of Learning and the ties that are formed Visits to feeder schools by DFE and TGO Transition visits to feeder schools by MBU and MEL Forrest Hill School to attend Haka Day		
Alumni Database is up to date and fit for purpose	To have an upgraded database fit to support our alumni, communications, events and fundraising	Install new platform or upgrade current one Continue filling gaps using school records and LinkedIn Use database reports to support reunions and fundraising events	MC/LP MC MC	New database operational. Great progress made with this. More on database now than ever.
Delivery of a multi-channel comms programme	To engage with the various Westlake communities	Recruit suitable new comms manager Maintain/increase digital following Update and manage all websites Deliver monthly Channel content and quarterly Westlaker newsletters Ensure brand consistency within school & across comms Research school app options	LP/DF/PM ZC ZC ZC ZC	Yes new comms manager recruited. Websites and social media managed well. Channel, yes. Westlaker newsletters done well. Annual Giving successful.

			Delivery of annual Giving Campaign	ZC/AF		
Calendar of school and alumni events delivered	Events to be of a high standard, well attended and within budget		Source high calibre speakers Confirm sponsorship for relevant events Integrate events with database platform Increase 'development' focus via events – provide giving collateral, projects for overseas reunion groups	LP LP/AF LP/MC LP/AF	Many events cancelled due to COVID. Good sponsorship of main events.	
Income and Giving options managed	To manage a portfolio of income streams and giving options		Grant applications plan Manage turf and billboard advertising Establish sponsorship of events & sports for 2020 Collateral for giving Establish giving projects for Westlaker reunion groups Fundraising for Bill Smale project if it goes ahead Annual Giving Campaign	AF AF AF AF/ZC AF AF AF/ZC	Annual Giving Campaign successful despite 2020. Bill Smale project delayed until 2022 but will happen. Progress made on sponsorship.	
Band of Brothers working effectively alongside the school	For Westlakers & Foundation to deliver events and manage their fundraising to support the school		Confirm Westlaker reunions for 2020 Westlakers Golf Day delivered Westlakers \$100 Club/ hardship fund for school/ scholarships managed Foundation to establish a plan for 2020	DF/ Westlakers Westlakers Foundation	Golf Day went well. Foundation making good progress. Fundraising by Westlakers positive. No overseas reunions (COVID)	

# **Westlake Boys' High School**

## **Kiwisport Annual Report**

For the year ended 31 December 2020

In 2020 Kiwisport funding continued to complement and subsidise the Westlake sports programme. Furthermore in a year that was disrupted and marred by Covid uncertainty Kiwisport funding allowed continuity of delivery and proved to be a valuable buffer to external funding volatility.

We are most grateful for its ability to allow us to continue to access coaches of the highest calibre and provide ongoing professional development of staff and existing coaches. A portion was channelled this year to upskilling coaches into how to promote the development of resilience amongst their students. The funding also supports staff wages within the sports department to ensure administration and backroom tasks are taken care of.

The upkeep and maintenance of the Fitness centre is key focus to ensure it is a highly functional, safe space used by students throughout the day from before school, during school and well after. The welfare benefits from this space alone are valuable.

A key pillar of our sports programme is social sport and this has continued to grow with programmes in basketball, football, volleyball, cricket and futsal.

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

This year Kiwisport funding allowed us to provide continuity, and improve the quality and quantity of the sporting opportunities and experiences available to all of our students at both ends of the sporting spectrum providing another educational context for growth.

# Westlake Boys High School Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

Andrew Warwick Nick

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

11/5/21

Date:

Dan Robert Benson

Full Name of Headmaster

[Signature]

Signature of Headmaster

11/5/21

Date:





# Westlake Boys High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	23,370,338	16,094,630	21,920,948
Locally Raised Funds	3	3,502,270	3,742,656	4,584,262
Interest income		115,115	90,773	167,644
Gain on Sale of Property, Plant and Equipment		204	-	1,955
International Students	4	2,632,316	3,543,227	3,584,814
		<u>29,620,243</u>	<u>23,471,286</u>	<u>30,259,623</u>
<b>Expenses</b>				
Locally Raised Funds	3	1,682,838	2,061,399	2,618,509
International Students	4	1,781,191	2,246,784	2,061,148
Learning Resources	5	14,532,143	14,783,426	14,046,094
Administration	6	1,638,772	1,738,374	1,683,010
Finance		36,696	80,124	64,316
Property	7	8,005,854	1,081,816	7,859,040
Depreciation	8	1,017,261	999,607	972,952
Loss on Disposal of Property, Plant and Equipment		66,451	-	5,163
		<u>28,761,206</u>	<u>22,991,530</u>	<u>29,310,232</u>
<b>Net Surplus / (Deficit) for the year</b>		859,037	479,756	949,391
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>859,037</u></u>	<u><u>479,756</u></u>	<u><u>949,391</u></u>

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

# Westlake Boys High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>13,544,139</u>	<u>13,737,685</u>	<u>12,594,748</u>
Total comprehensive revenue and expense for the year		859,037	479,756	949,391
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		117,332		
<b>Equity at 31 December</b>	26	<u>14,520,508</u>	<u>14,217,441</u>	<u>13,544,139</u>
Retained Earnings		14,520,508	14,217,441	13,544,139
<b>Equity at 31 December</b>		<u>14,520,508</u>	<u>14,217,441</u>	<u>13,544,139</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 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	564,510	7,491,961	6,805,756
Accounts Receivable	10	1,067,849	800,000	869,765
GST Receivable		132,401	171,829	-
Prepayments		264,490	19,994	181,869
Inventories	11	255,299	111,870	262,262
Investments	12	4,796,646	-	-
Funds due for Capital Works Projects	20	344,712	-	38,741
		<u>7,425,907</u>	<u>8,595,654</u>	<u>8,158,393</u>
<b>Current Liabilities</b>				
GST Payable		-	-	6,947
Accounts Payable	14	2,278,072	2,338,540	1,725,724
Borrowings - Due in one year	15	1,004,114	229,333	223,521
Revenue Received in Advance	16	1,438,931	2,404,000	2,213,439
Provision for Cyclical Maintenance	17	462,660	480,051	396,247
Finance Lease Liability - Current Portion	18	122,618	126,055	74,314
Funds held in Trust	19	1,391,613	2,208,030	2,101,649
		<u>6,698,008</u>	<u>7,786,009</u>	<u>6,741,841</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>727,899</u>	<u>809,645</u>	<u>1,416,552</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	14,506,536	14,852,332	13,482,799
		<u>14,506,536</u>	<u>14,852,332</u>	<u>13,482,799</u>
<b>Non-current Liabilities</b>				
Borrowings	15	-	775,710	1,007,747
Provision for Cyclical Maintenance	17	464,280	359,832	319,958
Finance Lease Liability	18	249,647	308,994	27,507
		<u>713,927</u>	<u>1,444,536</u>	<u>1,355,212</u>
<b>Net Assets</b>		<u>14,520,508</u>	<u>14,217,441</u>	<u>13,544,139</u>
<b>Equity</b>	26	<u>14,520,508</u>	<u>14,217,441</u>	<u>13,544,139</u>

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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		4,422,647	4,240,704	3,799,515
Locally Raised Funds		3,455,195	3,727,116	4,433,150
International Students		1,844,114	3,762,764	3,302,709
Goods and Services Tax (net)		(139,350)	(178,776)	(69,140)
Funds Administered on Behalf of Third Parties		(710,036)	106,381	(200,548)
Payments to Employees		(3,465,936)	(3,800,719)	(3,713,152)
Payments to Suppliers		(4,644,865)	(4,969,332)	(6,580,661)
Cyclical Maintenance Payments in the year		(24,500)	-	-
Interest Paid		(36,696)	(80,124)	(64,316)
Interest Received		107,419	101,587	170,378
Net cash from/(to) Operating Activities		807,992	2,909,601	1,077,935
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(66,247)	-	(3,208)
Purchase of Property Plant & Equipment (and Intangibles)		(1,662,631)	(1,867,709)	(838,031)
Purchase of Investments		(4,796,646)	-	-
Net cash from/(to) Investing Activities		(6,525,524)	(1,867,709)	(841,239)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		117,332	-	-
Finance Lease Payments		(107,921)	(168,203)	(189,459)
Loans Received/ Repayment of Loans		(227,154)	(226,225)	(209,357)
Funds Held for Capital Works Projects		(305,971)	38,741	(38,741)
Net cash from/(to) Financing Activities		(523,714)	(355,687)	(437,557)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(6,241,246)</b>	<b>686,205</b>	<b>(200,861)</b>
Cash and cash equivalents at the beginning of the year	9	6,805,756	6,805,756	7,006,617
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>564,510</b>	<b>7,491,961</b>	<b>6,805,756</b>

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 2020

#### 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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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



#### *Cyclical maintenance*

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

#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

##### **Other Grants**

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

##### **Donations, Gifts and Bequests**

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

##### **Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off

**i) Inventories**

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

**j) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss

**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

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 - Board 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	Term of Lease
Library resources	12.5% Diminishing value

## **k) Intangible Assets**

### *Software costs*

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

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

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

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

### *Non cash generating assets*

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

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

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

## **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.



**o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

**q) Provision for Cyclical Maintenance**

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

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

**r) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

**s) Borrowings**

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts

**t) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

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

## 2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	3,683,614	3,776,424	3,557,475
Teachers' Salaries Grants	12,252,435	12,042,757	11,290,871
Use of Land and Buildings Grants	6,719,928	-	6,742,134
Resource Teachers Learning and Behaviour Grants	127,875	109,284	106,128
Other MoE Grants	584,894	166,165	220,801
Other Government Grants	1,592	-	3,539
	<b>23,370,338</b>	<b>16,094,630</b>	<b>21,920,948</b>

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

Other MOE Grants total includes additional COVID-19 funding totalling \$269,993 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	876,251	860,000	887,342
Bequests & Grants	39,423	-	266,603
Activities	1,247,295	1,493,188	1,942,368
Trading	1,005,694	1,036,929	1,049,870
Fundraising	296,592	336,839	383,076
Other Revenue	37,015	15,700	55,003
	<b>3,502,270</b>	<b>3,742,656</b>	<b>4,584,262</b>
<b>Expenses</b>			
Activities	742,460	1,187,875	1,670,061
Trading	897,112	851,524	892,824
Fundraising (Costs of Raising Funds)	43,266	22,000	55,624
	<b>1,682,838</b>	<b>2,061,399</b>	<b>2,618,509</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>1,819,432</b>	<b>1,681,257</b>	<b>1,965,753</b>

\$39,423 bequest from Trust Grants for furniture and sports equipment. These grants are classified as Cash Exchange although the purchase of the furniture will be classified as Non-Cash Generating Assets depending on the purpose and use. (\$266,603 raised 2019)

Activities includes International Student Tours 2020 nil (\$372,843 - 2019)

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	Running	79,368	51,027	-	130,395
Guy Blanchard	USA	Uni Tour	155,929	-	-	155,929
			<b>317,827</b>	<b>55,016</b>	<b>-</b>	<b>372,843</b>

#### 4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	156	200	202
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
International Student Fees	2,632,316	3,543,227	3,584,814
<b>Expenses</b>			
Commissions	254,243	392,040	383,507
Recruitment	20,355	136,200	96,267
International Student Levy	51,430	75,757	70,778
Employee Benefit - Salaries	1,403,586	1,580,909	1,449,827
Other Expenses	51,577	61,878	60,769
	1,781,191	2,246,784	2,061,148
<i>Surplus/ (Deficit) for the year International Students</i>	851,125	1,296,443	1,523,666

Recruitment includes International Travel 2020 nil (\$ 58,703 - 2019)

#### 2019

Member of Staff	Destination	Reason	Cost to School \$
Julia McGahan	Germany	Marketing	8,311
Jenninifer 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
			58,703

#### 5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	1,060,610	1,285,508	1,385,684
Information and Communication Technology	147,393	162,640	126,017
Library Resources	4,363	7,060	5,259
Employee Benefits - Salaries	13,282,245	13,158,718	12,371,642
Staff Development	37,532	169,500	157,492
	14,532,143	14,783,426	14,046,094

The Learning Resources include International Travel of 2020 Nil (\$77,111 - 2019)

2019	Destination	Reason	Cost to School \$
Shane Young	Canada, South Africa	IBSC Conference & visit Schools	11,297
Keryn Russell	Sydney, Canada, Alaska	Visiting Schools regarding Character Ed	16,000
Simon O'Brien	USA, UK	Visiting Schools	5,000
Jude Arbutnot	Singapore, Australia	Visiting Schools	4,480
Penny Weakley	Brisbane	AAMT Biennial conference	5,000
Helen Martin	Queensland	Personal development course	5,000
Janet Wilkinson	Northern Ireland	Visiting Schools	5,000
Natalie Marriott	Europe	Visiting Schools	4,498
Matthew Russell	USA	Visiting volcanoe and museums	5,000
Nick Dale	Melbourne	Visiting Schools	4,637
Melany Eddy	Melbourne	Visiting Schools	1,155
Barbara Sutherland	Melbourne	Executive secretary course	3,000
Kelly Easton	Sydney	ACEL National Conference	3,000
Andrew McBride	Montreal	IBSC Conference	4,044
			<u>77,111</u>

## 6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	13,338	13,000	13,487
Board of Trustees Fees	5,665	5,610	5,610
Board of Trustees Expenses	39,300	33,150	35,201
Communication	14,125	20,400	16,463
Consumables	11,139	17,000	12,234
Operating Lease	45,539	45,540	45,539
Legal Fees	6,000	-	-
Other	190,104	272,238	321,922
Employee Benefits - Salaries	936,834	979,263	895,039
Insurance	130,570	120,612	121,099
Service Providers, Contractors and Consultancy	246,158	231,561	216,416
	<u>1,638,772</u>	<u>1,738,374</u>	<u>1,683,010</u>

The Other includes International Travel of 2020 \$8,899 (\$26,465 - 2019)

2020	Destination	Reason	Cost to School \$
David Ferguson	USA	IBSC Conference	8,899
			<u>8,899</u>
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>

## 7. Property

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	91,460	65,450	63,518
Consultancy and Contract Services	185,444	218,323	195,966
Cyclical Maintenance Provision	235,235	123,678	108,093
Grounds	258,551	143,984	177,455
Heat, Light and Water	224,358	242,000	230,892
Rates	517	500	385
Repairs and Maintenance	140,284	107,770	148,429
Use of Land and Buildings	6,719,928	-	6,742,134
Security	27,839	25,860	32,045
Employee Benefits - Salaries	122,238	154,251	160,123
	<b>8,005,854</b>	<b>1,081,816</b>	<b>7,859,040</b>

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

## 8. Depreciation

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Buildings - School	321,900	337,409	309,443
Building Improvements - Crown	79,907	18,900	14,047
Furniture and Equipment	259,791	274,009	270,646
Information and Communication Technology	148,107	124,813	157,075
Motor Vehicles	6,609	11,207	6,609
Textbooks	25,093	44,267	32,757
Leased Assets	168,308	179,736	174,182
Library Resources	7,546	9,266	8,193
	<b>1,017,261</b>	<b>999,607</b>	<b>972,952</b>

## 9. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Cash on Hand	900	-	900
Bank Current Account	230,062	1,391,149	206,921
Bank Call Account	340,958	-	130,829
Short-term Bank Deposits	-	6,100,812	6,467,726
Bank Overdraft	(7,410)	-	(620)
Cash and cash equivalents for Statement of Cash Flows	<b>564,510</b>	<b>7,491,961</b>	<b>6,805,756</b>

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

Of the \$564,510 Cash and Cash Equivalents, \$1,357 2020 of (\$4,715 - 2019) unspent grant funding is held by the School. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	94,818	50,000	58,721
Interest Receivable	18,510	-	10,814
Teacher Salaries Grant Receivable	954,521	750,000	800,230
	<u>1,067,849</u>	<u>800,000</u>	<u>869,765</u>
Receivables from Exchange Transactions	113,328	50,000	69,535
Receivables from Non-Exchange Transactions	954,521	750,000	800,230
	<u>1,067,849</u>	<u>800,000</u>	<u>869,765</u>

## 11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	18,929	-	12,231
School Uniforms	232,723	106,870	244,309
Canteen	3,647	5,000	5,722
	<u>255,299</u>	<u>111,870</u>	<u>262,262</u>

## 12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	4,796,646	-	-
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>4,796,646</u>	<u>-</u>	<u>-</u>

### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Reclassification	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	11,729,373	1,370,700	(4,133)	(592,159)	(321,900)	12,181,881
Building Improvements	119,439	13,748	(51,818)	592,159	(79,907)	593,621
Furniture and Equipment	1,103,179	265,370	(3,286)	-	(259,791)	1,105,472
Information and Communication Technology	333,749	42,939	(272)	-	(148,107)	228,309
Motor Vehicles	11,565	-	-	-	(6,609)	4,956
Textbooks	30,489	10,414	-	-	(25,093)	15,810
Leased Assets	96,306	398,285	(2,112)	-	(168,308)	324,171
Library Resources	58,700	2,115	(6,943)	-	(7,546)	46,326
Work in Progress	-	5,990	-	-	-	5,990
<b>Balance at 31 December 2020</b>	<b>13,482,800</b>	<b>2,109,561</b>	<b>(68,564)</b>	<b>-</b>	<b>(1,017,261)</b>	<b>14,506,536</b>

The net carrying value of equipment held under a finance lease is \$324,171

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	14,728,559	(2,546,677)	12,181,882
Building Improvements	745,812	(152,193)	593,619
Furniture and Equipment	3,964,776	(2,859,303)	1,105,473
Information and Communication Technology	1,024,371	(796,062)	228,309
Motor Vehicles	105,796	(100,839)	4,957
Textbooks	164,046	(148,237)	15,809
Leased Assets	597,461	(273,290)	324,171
Library Resources	97,894	(51,568)	46,326
Work in Progress	5,990	-	5,990
<b>Balance at 31 December 2020</b>	<b>21,434,705</b>	<b>(6,928,169)</b>	<b>14,506,536</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
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	283,831	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
<b>Balance at 31 December 2019</b>	<b>13,600,969</b>	<b>861,053</b>	<b>(6,272)</b>	<b>-</b>	<b>(972,952)</b>	<b>13,482,799</b>

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

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
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
<b>Balance at 31 December 2019</b>	<b>19,667,701</b>	<b>(6,184,902)</b>	<b>13,482,799</b>

#### 14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	631,849	638,540	281,219
Accruals	494,835	750,000	473,940
Employee Entitlements - Salaries	954,521	750,000	800,230
Employee Entitlements - Leave Accrual	196,867	200,000	170,335
	<b>2,278,072</b>	<b>2,338,540</b>	<b>1,725,724</b>
Payables for Exchange Transactions	2,278,072	2,338,540	1,725,724
	<b>2,278,072</b>	<b>2,338,540</b>	<b>1,725,724</b>

The carrying value of payables approximates their fair value.

#### 15. Borrowings

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Due in One Year	1,004,114	229,333	223,521
Due Beyond One Year	-	775,710	1,007,747
	<b>1,004,114</b>	<b>1,005,043</b>	<b>1,231,268</b>

The school has borrowings at 31 December 2020 of \$1,004,114 (31 December 2019 \$1,231,268). This loan is from the Westpac Bank for the purpose of constructing a Gymnasium Building. The loan is unsecured, interest is 2.5% per annum and the loan is payable with interest in equal instalments of \$21,412.

#### 16. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	29,387	-	4,715
International Student Fees	1,242,261	2,250,000	2,030,463
Other	167,283	154,000	178,261
	<b>1,438,931</b>	<b>2,404,000</b>	<b>2,213,439</b>



## 17. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	716,205	716,205	608,112
Increase/ (decrease) to the Provision During the Year	235,235	123,678	108,093
Use of the Provision During the Year	(24,500)	-	-
Provision at the End of the Year	926,940	839,883	716,205
Cyclical Maintenance - Current	462,660	480,051	396,247
Cyclical Maintenance - Term	464,280	359,832	319,958
	926,940	839,883	716,205

## 18. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	122,618	126,055	74,314
Later than One Year and no Later than Five Years	249,647	308,994	27,507
	372,265	435,049	101,821

## 19. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,391,613	2,208,030	2,101,649
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	1,391,613	2,208,030	2,101,649

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.

## 20. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
5YP - Air Conditiong	<i>completed</i>	(38,741)	-	(275,364)	-	(314,105)
Multipurpose Sports Turf	<i>in progress</i>	-	-	(30,607)	-	(30,607)
Totals		(38,741)	-	(305,971)	-	(344,712)

### Represented by:

Funds Due from the Ministry of Education

(344,712)

344,712

	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)

## 21. Related Party Transactions

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

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

Andrew Nicoll is a trustee of the Board and also is a partner in Hudson, Gavin, Martin. The total value of all transactions for the year was \$Nil (2019: \$3,735) 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.

## 22. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,665	5,610
Full-time equivalent members	0.36	0.37
<i>Leadership Team</i>		
Remuneration	2,791,428	2,579,739
Full-time equivalent members	23	23
Total key management personnel remuneration	2,797,093	2,585,349
Total full-time equivalent personnel	23.36	23.37

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

### Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	250-260	230-240
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	2020 FTE Number	2019 FTE Number
120-150	7	2
110-120	4	3
100-110	18	7
	<u>29</u>	<u>12</u>

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

### 23. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	\$6,000	\$18,500
Number of People	2	2

### 24. Contingencies

There are contingent liabilities relating to staff disputes (as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

The Board was notified of a claim of alleging a position should be made redundant. The Board has recognised the legal fees relating to this matter in the financial statements. Another claim of hurt and humiliation has been settled in 2021 and the legal fees relating to this accrued in 2020

#### *Holidays Act Compliance – schools payroll*

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

### 25. Commitments

#### (a) Capital Commitments

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

(a) \$616,730 with Field Drainage Specialists NZ Ltd for a Multi-surface Sports Turf to be completed in 2020, which will be partially funded by the Ministry of Education. \$nil has been received of which \$30,607 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$1,638,372)

## (b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

### (a) operating lease of a Motor Vehicle's

	2020 Actual \$	2019 Actual \$
No later than One Year	20,822	29,628
Later than One Year and No Later than Five Years	14,532	21,798
	<u>35,354</u>	<u>51,426</u>

### (a) operating lease of a EFTPOS Machine;

	2020 Actual \$	2019 Actual \$
No later than One Year	5,159	5,159
Later than One Year and No Later than Five Years		5,159
	<u>5,159</u>	<u>10,318</u>

## 26. Managing Capital

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

## 27. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	564,510	7,491,961	6,805,756
Receivables	1,067,849	800,000	869,765
Investments - Term Deposits	4,796,646	-	-
Total Financial assets measured at amortised cost	<u>6,429,005</u>	<u>8,291,961</u>	<u>7,675,521</u>

### Financial liabilities measured at amortised cost

	2020	2020	2019
Payables	2,278,072	2,338,540	1,725,724
Borrowings - Loans	1,004,114	1,005,043	1,231,268
Finance Leases	372,265	435,049	101,821
Total Financial Liabilities Measured at Amortised Cost	<u>3,654,451</u>	<u>3,778,632</u>	<u>3,058,813</u>

## 28. Events After Balance Date

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

## 29. Comparatives

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

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

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 31 to 51, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with *Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime*

Our audit was completed on 11 May 2021. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

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

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.  
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### **Responsibilities of the Board for the financial statements**

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board 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 30, but does not include the financial statements, and our auditor's report thereon.

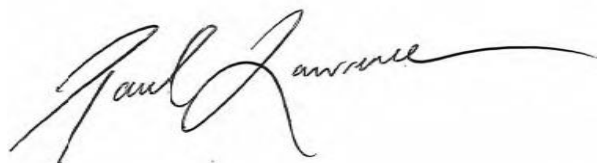
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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

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



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