

Wellington High School and Community Education Centre

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	273
Principal:	Dominic Killalea
School Address:	249 Taranaki Street. Wellington
School Postal Address:	PO Box 4035, Wellington 6140
School Phone:	(04) 3858911
School Email:	admin@whs.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expiry
Deanne Daysh	Chair Person	Elected	June 2019
Dominc Killalea	Principal		
Kasey McDonnell	Parent Rep	Elected	June 2019
Chris Roberts	Parent Rep	Elected	June 2019
Crane Amaru	Parent Rep	Elected	Resigned August 2018
Annette Atkins	Parent Rep	Elected	
Ariana Tikao	Parent Rep	Elected	June 2019
Belinda Rynhart	Parent rep	Coopted May 2018	June 2019
Charlene Aramoana	Staff Rep	Elected	June 2019
Maya Neupane	Student Rep	Elected October 2017	September 2018
Arie faber	Student Rep	Elected October 2017	September 2018
Gala Baumfield	Student Rep	Elected October 2018	September 2019
Reza Zareian	Student rep	Elected October 2018	September 2019

Wellington High School and Community Education Centre

Annual Report - For the year ended 31 December 2018

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Wellington High School and Community Education Centre

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

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

Deanne Daysh

Full Name of Board Chairperson



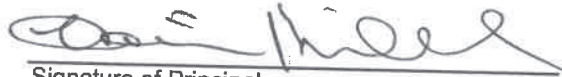
Signature of Board Chairperson

31.5.2019

Date:

DOMINIC KILLALEA

Full Name of Principal



Signature of Principal

31.5.19

Date:

Wellington High School and Community Education Centre

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	11,555,662	11,296,970	11,497,955
Locally Raised Funds	3	1,119,068	1,079,000	1,361,291
Interest Earned		78,172	75,000	75,124
Community Education Centre	4	1,008,267	922,572	879,717
International Students	5	920,640	808,000	923,797
		<u>14,681,809</u>	<u>14,181,542</u>	<u>14,737,884</u>
Expenses				
Locally Raised Funds	3	754,158	762,248	942,833
Community Education Centre	4	744,798	780,218	731,642
International Students	5	420,076	408,200	417,799
Learning Resources	6	7,977,445	7,765,155	8,032,404
Administration	7	894,729	870,378	909,327
Finance		24,099	24,439	28,039
Property	8	3,388,428	3,188,939	3,142,892
Depreciation	9	437,982	375,500	395,602
Loss on Disposal of Property, Plant and Equipment		23,463	-	1,705
		<u>14,665,181</u>	<u>14,175,077</u>	<u>14,602,243</u>
Net Surplus / (Deficit) for the year		16,628	6,465	135,641
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>16,628</u>	<u>6,465</u>	<u>135,641</u>

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

Wellington High School and Community Education Centre

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	4,167,859	4,167,858	4,004,575
Total comprehensive revenue and expense for the year	16,628	6,465	135,641
Capital Contributions from the Ministry of Education	-		
Contribution - Furniture and Equipment Grant	47,947	50,000	27,643
Equity at 31 December	4,232,434	4,224,323	4,167,859
Retained Earnings	4,232,434	4,224,323	4,167,859
Reserves	-	-	-
Equity at 31 December	4,232,434	4,224,323	4,167,859

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

Wellington High School and Community Education Centre

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	10	701,937	2,084,434	1,808,713
Accounts Receivable	11	509,141	480,000	476,838
GST Receivable		-	-	5,287
Prepayments		108,825	90,000	84,429
Inventories	12	5,532	5,500	5,895
Funds held for Capital Works Projects	20			47,009
Investments	13	1,600,000	-	-
		<u>2,925,435</u>	<u>2,659,934</u>	<u>2,428,171</u>
Current Liabilities				
GST Payable		1,717	5,000	-
Accounts Payable	15	713,863	681,000	651,070
Revenue Received in Advance	16	658,463	592,000	595,640
Provision for Cyclical Maintenance	17	33,021	63,549	92,308
Finance Lease Liability - Current Portion	18	86,838	80,000	69,788
Funds held in Trust	19	445,494	440,000	438,269
Funds held for Capital Works Projects	20	104,209	40,000	-
		<u>2,043,607</u>	<u>1,901,549</u>	<u>1,847,075</u>
Working Capital Surplus/(Deficit)		881,828	758,385	581,096
Non-current Assets				
Property, Plant and Equipment	14	3,754,403	3,745,938	3,877,532
		<u>3,754,403</u>	<u>3,745,938</u>	<u>3,877,532</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	280,596	160,000	151,241
Finance Lease Liability	18	123,201	120,000	139,528
		<u>403,797</u>	<u>280,000</u>	<u>290,769</u>
Net Assets		<u>4,232,434</u>	<u>4,224,323</u>	<u>4,167,859</u>
Equity		<u>4,232,434</u>	<u>4,224,323</u>	<u>4,167,859</u>

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

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Wellington High School and Community Education Centre

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,740,664	2,386,969	2,792,149
Locally Raised Funds		1,045,284	1,162,500	1,278,835
Hostel		1,102,900	922,572	879,716
International Students		988,752	829,000	923,238
Goods and Services Tax (net)		7,004	(25,000)	(24,348)
Payments to Employees		(2,030,655)	(1,524,358)	(2,616,880)
Payments to Suppliers		(3,227,745)	(3,220,780)	(2,803,273)
Cyclical Maintenance Payments in the year		(49,191)	(60,913)	(9,100)
Interest Paid		(24,099)	(24,439)	(28,039)
Interest Received		71,511	72,000	65,620
Net cash from / (to) the Operating Activities		624,426	517,551	457,918
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(18,464)	1,000	-
Purchase of PPE (and Intangibles)		(232,448)	(154,175)	(319,560)
Purchase of Investments		(1,600,000)	-	1,105,956
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(1,850,911)	(153,175)	786,396
Cash flows from Financing Activities				
Furniture and Equipment Grant		47,947	23,000	27,643
Finance Lease Payments		(86,681)	(95,000)	(83,672)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		7,225	(75,000)	(12,958)
Funds Held for Capital Works Projects		151,218	30,000	(31,317)
Net cash from Financing Activities		119,710	(117,000)	(100,304)
Net increase/(decrease) in cash and cash equivalents		(1,106,775)	247,376	1,144,010
Cash and cash equivalents at the beginning of the year	10	1,808,713	1,837,058	664,703
Cash and cash equivalents at the end of the year	10	701,938	2,084,434	1,808,713

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 Cash Flow Statement should be read in conjunction with the accompanying notes.

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Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 14.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	20% to 30% diminishing value
Information and communication technology	25% to 30% diminishing value
Motor vehicles	20% diminishing value
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Of the **701,937** Cash and Cash Equivalents, **\$178,982** is held by the School on behalf of the Ministry of Education. These fund Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international, and Community Education students 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 Assets and Liabilities

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

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

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

s) 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.

t) Budget Figures

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

u) 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	2,123,866	2,136,818	2,114,503
Teachers' salaries grants	6,321,151	6,200,000	6,372,393
Use of Land and Buildings grants	2,463,753	2,400,000	2,332,295
Resource teachers learning and behaviour grants	14,538	12,000	-
Other MoE Grants	629,754	548,152	638,517
Other government grants	2,600	-	40,247
	11,555,662	11,296,970	11,497,955

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	270,714	257,550	210,864
Activities	159,032	39,850	183,129
Overseas Trips	361,271	500,000	571,605
Trading	52,417	36,000	51,755
Fundraising	-	-	-
Other Revenue	275,634	245,600	343,938
	1,119,068	1,079,000	1,361,291
Expenses			
Activities	168,122	53,150	214,984
Overseas Trips	352,772	500,000	573,155
Trading	42,517	33,400	42,225
Fundraising costs	-	-	-
Transport (local)	-	-	-
Other Expenses	190,747	175,698	112,469
	754,158	762,248	942,833
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	364,909	316,752	418,458

Overseas Trips 2018

There were five overseas trips in 2018. A staff member took 6 students, 1 parent, and a former staff member to Tbilisi to participate in the International Young Naturalists Tournament. The RSNZ contributed \$15,000, and a further \$37,638 was paid for by the parents. The purpose of the trip was to contribute to educational achievement by allowing some students the opportunity to engage in scientific research, and compete against their peers from other nations in scientific contests. The Classics Department took 23 students including three staff to explore the sites and arts of the ancient world in England, France and Italy. They collected \$153,890 from parents and caregivers for the trip. Some students and families did fundraising independent of the school. There was no contribution from the BoT. The students gained a positive learning experience and greater appreciation for the other cultures. Another trip was for a 10 day trek the Annapurna region in Nepal. Total time away was 18 days. There was one staff member, two parents, and sixteen students. The cost of the trip was \$68,170. There was no Board contribution. Students get a learning experience of self management, fitness, awareness and completion of two requirements of the Duke of Edinburgh Gold Award (Expedition and Residual). Argentina Trip - The Board expensed \$2,637 on the Argentina trip in 2018. The trip was part funded by parents and fundraising to the tune of \$27,500 and consisted of 5 students and 2 staff. The Board contributed \$2,637 to the trip in order to fund a second staff member to go on the trip for health and safety purposes. The trip contributed to the educational achievement of students by enabling them to have an immersive language experience in Argentina, and allowed Wellington High School to formally take part in the reciprocal exchange agreed on in the sister school agreement with Colegio Parque de España, in Rosario, Argentina. Outdoor Education has been running a trip to Samoa for five years. The Board makes no contribution. The 2018 trip had 2 staff and 1 helper, and 23 students. The idea of the trip is that students are heavily involved in the planning and budgeting. Most of the time is spent at the beach where they snorkel, surf, stand up paddle boarding and scuba diving. They learn about Samoan culture by visiting schools, churches, villages and plantations, plus tourist attractions such

of the trip is that students are heavily involved in the planning and budgeting. Most of the time is spent at the beach where they snorkel, surf, stand up paddle boarding and scuba diving. They learn about Samoan culture by visiting schools, churches, villages and plantations, plus tourist attractions such as lava fields, waterfalls, blow holes, caves and swimming with turtles.

4. Community Education Income and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
Community Education Financial Performance			
Number of Students per Annum	7,380	6,500	6,550
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Course Fees	740,695	655,000	612,145
TEC Grant	267,572	267,572	267,572
	<hr/> 1,008,267	<hr/> 922,572	<hr/> 879,717
Expenses			
Class Materials	46,946	33,600	35,181
Running Costs	70,506	102,171	84,232
Employee Benefits - Salaries	627,346	644,447	612,229
	<hr/> 744,798	<hr/> 780,218	<hr/> 731,642
<i>Surplus/ (Deficit) for the year</i>	<hr/> <hr/> 263,469	<hr/> <hr/> 142,354	<hr/> <hr/> 148,075

5. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	65	65	67
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
International student fees	920,640	808,000	923,797
Expenses			
Advertising	35,854	35,000	32,789
Commissions	97,375	90,000	104,114
International student levy	25,013	20,000	25,444
Employee Benefit - Salaries	227,135	244,200	226,246
Other Expenses	34,699	19,000	29,206
	<hr/> 420,076	<hr/> 408,200	<hr/> 417,799
<i>Surplus/ (Deficit) for the year International Students'</i>	<hr/> <hr/> 500,564	<hr/> <hr/> 399,800	<hr/> <hr/> 505,998



6. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	338,545	382,997	312,384
Equipment repairs	-	-	-
Information and communication technology	71,075	46,649	51,295
Extra-curricular activities	98,175	56,750	161,010
Library resources	12,424	26,359	19,132
Employee benefits - salaries	7,419,761	7,187,400	7,447,562
Staff development	37,466	65,000	41,021
	<u>7,977,445</u>	<u>7,765,155</u>	<u>8,032,404</u>

7. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	9,865	9,700	9,719
Other Services provided by the Auditor	3,400	-	-
Board of Trustees Fees	5,275	5,500	6,960
Board of Trustees Expenses	8,591	5,300	27,997
Communication	25,756	37,720	31,997
Consumables	20,320	9,200	20,744
Legal Fees	-	-	561
Other	115,505	109,000	97,638
Employee Benefits - Salaries	482,658	467,878	486,083
Insurance	32,883	36,080	37,573
Service Providers, Contractors and Consultancy	190,476	190,000	190,055
	<u>894,729</u>	<u>870,378</u>	<u>909,327</u>

Service Providers is the amount paid to the Wellington City Mission. The school receives a grant from the Tertiary Education Commission for Wellington Alternative Education. The amount of the grant is \$220,402.

8. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	16,316	25,000	13,034
Consultancy and Contract Services	202,633	198,699	180,421
Cyclical Maintenance Expense	119,258	30,000	18,187
Grounds	4,607	7,500	21,596
Heat, Light and Water	111,963	122,000	116,724
Rates	13,922	13,480	13,450
Repairs and Maintenance	229,082	145,400	201,124
Use of Land and Buildings	2,463,753	2,400,000	2,332,294
Security	6,712	11,480	16,306
Employee Benefits - Salaries	220,182	235,380	229,756
	<u>3,388,428</u>	<u>3,188,939</u>	<u>3,142,892</u>

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

9. Depreciation

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings	68,445	62,000	68,065
Building Improvements	-	-	-
Furniture and Equipment	108,825	120,000	123,538
Information and Communication Technology	156,929	90,000	105,379
Motor Vehicles	4,970	5,000	6,410
Textbooks	-	-	-
Leased Assets	89,846	90,500	90,378
Library Resources	8,967	8,000	1,832
	<u>437,982</u>	<u>375,500</u>	<u>395,602</u>

10. Cash and Cash Equivalents

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	1,120	1,120	1,120
Bank Current Account	500,605	283,314	76,508
Bank Call Account	212	-	212
Short-term Bank Deposits	200,000	1,800,000	1,730,873
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	<u>701,937</u>	<u>2,084,434</u>	<u>1,808,713</u>

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

Of the **701,937** Cash and Cash Equivalents, **\$178,982** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2019** on Crown owned school buildings under the School's Five Year Property Plan.

11. Accounts Receivable

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	17,350	20,000	13,394
Interest Receivable	24,688	15,000	18,027
Teacher Salaries Grant Receivable	467,103	445,000	445,417
	<u>509,141</u>	<u>480,000</u>	<u>476,838</u>
Receivables from Exchange Transactions	42,038	35,000	31,421
Receivables from Non-Exchange Transactions	467,103	445,000	445,417
	<u>509,141</u>	<u>480,000</u>	<u>476,838</u>

12. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	2,334	2,000	2,333
Reunion	1,053	1,000	1,054
Sports Stock	2,145	2,500	2,508
	<u>5,532</u>	<u>5,500</u>	<u>5,895</u>

13. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	1,600,000	-	-
Non-current Asset			
Long-term Bank Deposits	-	-	-

14. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Land	-	-	-	-	-	-
Buildings	2,647,600	14,708	(2,109)	-	(68,445)	2,591,753
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	490,794	56,556	(3,296)	-	(108,825)	435,229
Information and Communication	422,763	160,569	(18,058)	-	(156,929)	408,344
Motor Vehicles	22,480	-	-	-	(4,970)	17,510
Leased Assets	192,867	87,405	-	-	(89,846)	190,426
Library Resources	101,029	24,802	(512)	-	(14,179)	111,140
Balance at 31 December 2018	<u>3,877,532</u>	<u>344,039</u>	<u>(23,975)</u>	<u>-</u>	<u>(443,194)</u>	<u>3,754,402</u>

The net carrying value of equipment held under a finance lease is \$190,426 (2017: \$192,687).

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	3,256,082	(664,328)	2,591,753
Furniture and Equipment	1,544,613	(1,109,383)	435,229
Information and Communication	1,109,319	(700,974)	408,344
Motor Vehicles	73,615	(56,105)	17,510
Leased Assets	439,701	(249,276)	190,426
Library Resources	304,089	(192,948)	111,140
Balance at 31 December 2018	<u>6,727,418</u>	<u>(2,973,015)</u>	<u>3,754,403</u>

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2017	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land					-	-
Buildings	2,715,665	-	-	-	(68,065)	2,647,600
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	535,305	79,027	-	-	(123,538)	490,794
Information and Communication Technology	302,341	227,506	(1,705)	-	(105,379)	422,763
Motor Vehicles	28,890	-	-	-	(6,410)	22,480
Textbooks					-	-
Leased Assets	272,963	10,282	-	-	(90,378)	192,867
Library Resources	89,832	13,028	-	-	(1,832)	101,028
Balance at 31 December 2017	3,944,996	329,843	(1,705)	-	(395,602)	3,877,532

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	-	-	-
Buildings	3,244,263	(596,663)	2,647,600
Building Improvements	-	-	-
Furniture and Equipment	1,555,941	(1,065,147)	490,794
Information and Communication Technology	1,149,078	(726,316)	422,763
Motor Vehicles	73,615	(51,135)	22,480
Textbooks	-	-	-
Leased Assets	352,297	(159,430)	192,867
Library Resources	285,011	(183,982)	101,029
Balance at 31 December 2017	6,660,206	(2,782,673)	3,877,532

15. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	131,663	120,000	127,286
Accruals	49,838	50,000	11,039
Capital accruals for PPE items	-	-	-
Employee Entitlements - salaries	467,103	445,000	445,417
Employee Entitlements - leave accrual	65,259	66,000	67,329
	713,863	681,000	651,070
Payables for Exchange Transactions	713,863	681,000	651,070
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	713,863	681,000	651,070

The carrying value of payables approximates their fair value.

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16. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance - Ministry of Education	-	-	30,094
International Student Fees	452,402	408,000	384,290
Community Education Fees	94,633	80,000	80,887
Other	111,428	104,000	100,369
	658,463	592,000	595,640

17. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	243,549	243,549	234,462
Increase/ (decrease) to the Provision During the Year	119,258	30,000	18,187
Use of the Provision During the Year	(49,191)	(50,000)	(9,100)
Provision at the End of the Year	313,617	223,549	243,549
Cyclical Maintenance - Current	33,021	63,549	92,308
Cyclical Maintenance - Term	280,596	160,000	151,241
	313,617	223,549	243,549

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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	86,838	80,000	69,788
Later than One Year and no Later than Five Years	123,201	120,000	139,528
Later than Five Years	-	-	-
	210,039	200,000	209,316

19. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	445,494	440,000	438,269
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	445,494	440,000	438,269

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:

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Pavilion Repair	<i>completed</i>	-	17,807	(17,807)	-	-
Lift Replacement	<i>in progress</i>		157,992	(36,268)	-	121,724
Boiler Upgrade	<i>completed</i>		9,734	(9,734)	-	-
Floor Coverings	<i>Completed</i>	1,299	2,155	(3,455)	-	(1)
Earthquake	<i>in progress</i>	(4,888)	34,280	(15,555)	-	13,838
Carpark Resurfacing	<i>completed</i>	-	81,950	(77,055)	-	4,895
Fire Alarm System	<i>in progress</i>	(2,850)	299,338	(261,428)	-	35,061
Concrete Spalling	<i>in progress</i>	(40,569)	-	(34,203)	-	(74,772)
Warm Water to Levels	<i>in progress</i>	-	36,018	(32,553)	-	3,465
Totals		(47,008)	639,274	(488,057)	-	104,209

Represented by:

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

178,982

74,773

104,209

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Earthquake	<i>in progress</i>	(7,241)	7,240	(4,888)	-	(4,889)
Fire Alarm System	<i>in progress</i>	-	-	(2,850)	-	(2,850)
Heating Upgrade	<i>completed</i>	(8,451)	21,317	12,866	-	-
Concrete Spalling	<i>in progress</i>	-	-	(40,569)	-	(40,569)
Carpet Replacement	<i>in progress</i>	-	47,529	(46,230)	-	1,299
Totals		(15,692)	76,086	(81,671)	-	(47,009)

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.

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	5,276	5,926
Full-time equivalent members	0.14	0.53
<i>Leadership Team</i>		
Remuneration	1,340,953	589,048
Full-time equivalent members	13	5
Total key management personnel remuneration	1,346,229	603,974
Total full-time equivalent personnel	13.14	5.53

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-175	190-195
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110-120	3.00	3.00
100-110	1.00	0.00
	4.00	3.00

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

23. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

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24. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

Holidays Act Compliance – schools payroll

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

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

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

25. Commitments

(a) Capital Commitments

The Board had nil capital commitments as at 31 December 2018 (2017: nil).

(b) Operating Commitments

As at 31 December 2018 the Board had no operating commitments.

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:

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	701,937	2,084,434	1,808,713
Receivables	509,141	480,000	476,838
Investments - Term Deposits	1,600,000	-	-
Total Loans and Receivables	<u>2,811,078</u>	<u>2,564,434</u>	<u>2,285,551</u>

Financial liabilities measured at amortised cost

Payables	713,863	681,000	651,070
Borrowings - Loans	-	-	-
Finance Leases	210,039	200,000	209,316
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>923,902</u>	<u>881,000</u>	<u>860,386</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.

30. Prior period Adjustments

There were a number of write-offs made in Property Plant and Equipment prior to the commencement of the 2018 year. These were for assets with a nil book value. Accordingly the 2017 figures for Furniture and Equipment, and Information and Communication Technology do not match the previous years figures.

Analysis of variance 2018

This report contains information related to our actions and outcomes of these actions in 2018. Specifically, I have asked the following questions in relation to our strategic priorities:

- Actions - what did we do?
- Outcomes - what happened?
- Reasons for the variance - why did it happen?
- Evaluation - where to next?

Strategic Priority 1

Whānau - We engage the support of families, whānau, and communities so that the curriculum has meaning for students and connects with their wider lives. We acknowledge the principles of the Treaty of Waitangi and the bicultural foundations of Aotearoa New Zealand.

Target 1 - Establish a parent association

Outcome: A framework for the establishment of a parent association has been created. That is, the 'Friends of Wellington High School' has become an incorporated society. The next step is to create a working committee to advance the establishment of the association. Note that there is already a whānau group that exists and meets once a term. It was noticeable that attendance to whānau hui increased over the year.

Target 2 - Average rates of attendance at all levels to be above 90%

Outcome: We have an early notification system for notifying parents and caregivers if their student is not in class. However, this is only sent once a day (to contain the expense) and may not always pick up absences depending on the time it is sent. The texting system is not supported by all parents and caregivers and some of them have been very vocal in expressing their lack of support for this (expressing that it is our fault if their student is not in class and not theirs - this is not actually the point of the system - it is a notification system, not a blaming system, but anyway). In addition, roll marking is done electronically and HoFs are given weekly print outs to monitor the practice of their staff. Deans meet with rōpū teachers weekly and attendance is a focus of these discussions and emails are sent home where necessary. Actions are escalated to DP level if attendance is a great concern and truancy services are involved if attendance is below 65%.

Despite our actions, our aspirational levels for attendance were not achieved at any level. Overall attendance percentages are contained in the following table with the previous year used as comparison:

Average attendance rates based on percentage half days attended

Year	Y9	Y10	Y11	Y12	Y13+	Whole School	Change
2017	88.3%	87.9%	88.5%	82.1%	77.8%	85.1%	
2018	89.3%	87.1%	88.3%	81.7%	75.8%	84.8%	-0.3%

Attendance below 90% has been a problem for a long time and for the most part it has been improving in recent years with a slight decline between 2017 and 2018. This has led to a change in timetable structure for 2019 which we think will improve overall senior attendance.

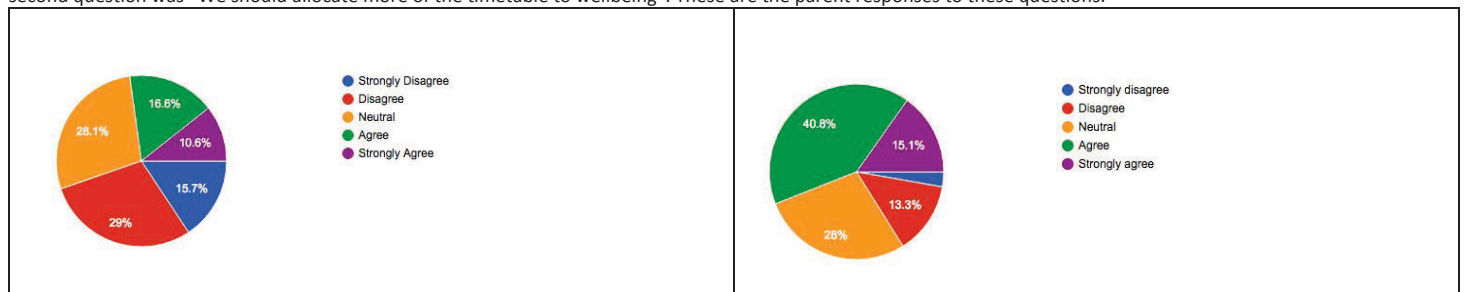
Target 3 - 85% of students have a parent and/or caregiver attend learning conversations

Outcome: This was not achieved in terms of overall attendance. 921 students (out of 1171 domestic students) attended learning conversations in term 1 which represented 78.7%. However, it is pleasing that we were able to engage almost 80% of our parent body to attend meaningful conversations about student learning. When these figures are broken down into junior (Y9-10) and senior (Y10-13) students, 404 junior students out of 458 (88.2%) attended the first learning conversation and 517 senior students out of 713 (72.5%) attended. The first learning conversation is a day-long goal setting exercise and clearly there has been less buy-in from senior students. The second learning conversation occurs in term 3 and attendance at this event was poorer. Only 310 junior students and 313 senior students attended these conversations. For 2019, we are looking at changing the focus of the learning conversations, particularly at year 13 where there needs to be greater emphasis on pathway planning. It will be our aim again in 2019 to improve the engagement of our parents and caregivers to learning opportunities such as formal learning conversations. We will target 85% engagement again in 2019.

Target 4 - A representative sample (at least 25%) of parents and caregivers engage with school satisfaction survey

Outcome: We surveyed parents and caregivers in relation to two aspects of the school during the year. We surveyed parents in a review of senior learning and assessment and in a separate review of our communications. 225 parents engaged with our senior learning and assessment review and 214 engaged in our communications survey. Although neither of these figures was quite 25% engagement, it was still a fair representative sample of the feelings and thoughts of our parents and caregivers. Communications survey - Results from this reflect that 60.3% of parents and caregivers find it easy to access the information they want from the school. Over 90% of parents tell us that the most relevant information for them is information about their child's progress and upcoming important dates and events. An interesting and significant result was that 58% of parents want information on how they can help their student learn. I am encouraged that 44% of respondents say that the Principal's messages are the school-related information that they value most.

Senior learning and assessment - we asked a range of questions to get a feeling as to how our community felt about aspects of NCEA. This was occurring at the same time as wider national reviews. Our questions ranged from reducing assessment at senior levels, and getting rid of the level 1 qualification, to increased emphases on wellbeing and mentoring. Two results which I felt were particularly significant are below. The first question was "We should no longer offer level 1 NCEA as a qualification in year 11". The second question was "We should allocate more of the timetable to wellbeing". These are the parent responses to these questions.



It is interesting that the results to the first question were almost opposite to what we expected as we felt that our community was valuing level 1 less and less. It is significant that almost 70% of our community feel that we should be allocating more of our timetable to wellbeing. This means that in our planning for 2019 we are aiming to spend more time on wellbeing initiatives, particularly at a senior level and we will work on educating our community more in relation to NCEA national qualifications.

Target 5 - School community interaction and understanding of te ao māori is enhanced

Outcome: In 2018, we introduced a te ao māori course at year 9 which was compulsory. This course involves 2 hours of study per week for the whole year for every student. We have 2 māori language teachers who take a group of up to 60 students, generally in the marae for cultural and language learning. In addition, we ran te reo Māori PD for staff for half of year in our designated PD slot on Tuesday mornings and staff initiated a staff kai and korero rūpū each Wednesday at lunchtime. Both were a wonderful chance for staff to get together to learn karakia, sing waiata, and learn a little te reo. Finally, we introduced an immersion course that was for 4 hours a week and allowed students across years 10 to 13 to come into a course and use their te reo knowledge to engage in not only te reo māori but other curriculum areas.

Some statistics:

111/142 (78.1%) year 9 students said that their parents would support them to take te reo māori in 2019. Only 2 out of 142 respondents said that their parents would not support them because they thought te reo māori was a 'dead' language. 105/142 (73.9%) students said that learning te ao māori had been a positive experience. 71/142 (50%) said that doing this course had changed their perspective about māori language and culture and significantly, 14 of these students also chose te reo māori as their language at year 10 in 2019. In 2019 for the first time the school will be supporting 2 year 10 māori language classes and te reo māori was the most popular language choice. The following table reflects some of the aggregated data for student responses. Each question was asked with a 1 - 10 response with students who are in the middle most likely to choose a 5 response.

Question	5-10 rating %	Median
I have enjoyed Te Reo Māori this year	67.6%	5
The content has been pitched at the right level for me	69.8%	6
Learning Te Reo Māori is something I value	67%	6
Learning Te Reo Māori is something my family values	61.5%	5
I have learned something about Te Reo Māori this year (e.g basic language and pronunciation)	86.6%	8
I have learned something about Te Ao Māori this year (e.g tikanga, culture, perspectives)	87.2%	8

Staff were also surveyed about their attitudes to the PD that had been run in the second half of the year to support their learning of te ao māori.

Question	Min/Max value	Median
I have enjoyed Te Reo PD sessions	5, 10	9
Learning Te Reo has been a good use of PD time	3, 10	9
Learning Te Reo is a valuable part of my teaching practice	3, 10	9
I have used Te Reo more in my classroom in Term 3 and 4	1, 10	7.5
The content has been pitched at the right level for me	4, 10	9
I am interested in continuing to learn Te Reo	2, 10	10

Strategic Priority 2

Excellence - We support and empower all students to learn and achieve personal and shared excellence (regardless of their individual circumstances). We encourage all students to reflect on their own learning processes and to learn how to learn.

Target 1 - Undertake senior curriculum review

Outcome: This was achieved although there is ongoing work to do here, particularly in light of national reviews.

We surveyed staff, students and our community to a range of questions and we got quite varied responses. Our intention was to run focus groups based on the information but the wider national review took over and we felt that we didn't have the understanding of our community to implement changes that we were considering. However, we are still tinkering, mainly at level 1, around the amount and range of assessment. 225 parents and caregivers responded to the survey, 43 teachers and 325 students so all viewpoints were represented sufficiently. The table below contains a brief summary of results.

Question	Strongly Agree + Agree		
	Whānau	Students	Teachers
1. We should reduce the number of NCEA assessments offered in the senior school.	28.2%	27.3%	60%
2. We should no longer offer Level 1 NCEA as a qualification in Year 11. Note: any student that achieves Level 2 NCEA is also awarded Level 1 NCEA.	27.2%	28.8%	51.2%
3. We should allocate more of the timetable to wellbeing.	56.2%	51.3%	54.3%
4. We should allocate more of the timetable to mentoring.	65%	34.8%	48.5%
5. Students should have more timetabled time for supported, self-directed learning.	50%	49.3%	65.7%
6. We should offer greater access to part-time further education opportunities eg Weltec courses in trades, or employment, while still at school.	72.7%	66.4%	71.4%
7. Students should be able to access courses appropriate for their ability level, rather than their year level.	88.9%	69.1%	80%

These results clearly show quite divergent opinion in relation to the first 2 questions but similar opinion on the remaining questions. In 2019 we are allocating more time for wellbeing with workshops planned to occur in terms 2 & 3 at years 11 to 13 which will focus on the Mates and Dates programme and rotated with a skills for life programme.

Target 2 - Identify and track students at risk promptly to enable the development of effective learning strategies

Outcome: This was not done in a formal way as we had done in previous years. In 2019 we will track students at risk closer and engage staff to mentor students, particularly in relation to NCEA. We have a model for this that we have used in previous years.

Target 3 - Māori have success as māori

Outcome: We have talked to our whānau rūpū about what success looks like for māori. The common themes from these discussions are around connectedness and achieving standards they set themselves (as opposed to being set by others). In 2018, our strategic actions in relation to māori having success as māori were to:

- Introduce a new te ao māori course for the first time in year 9,
- Introduce a new māori immersion course with students from years 10-13 eligible to join,
- Enhance the mana and profile of te ao māori through te wiki o te reo māori - the Prime Minister, Jacinda Adern chose to launch te wiki o te reo māori at our school
- Continue to run our whakanuia (our māori prizegiving with a range of awards including student awards for staff/community/other students)
- Introduce targetted and differentiated te reo māori PD for all staff

- Continue to build waka ama as a sporting option
- Continue to build on the legacy work and support of te whānau a taraika

The table below is data extracted from the Wellbeing@School survey in 2018 comparing māori learners to the whole school population on a selection of questions. The responses indicate what percentage of that group of students agree or strongly agree.

Wellbeing@School selected questions	Y9 Māori	Y9	Y9-13 Māori	Y9-13
I feel I belong at school	86%	92%	82%	86%
At school people accept me for who I am	100%	90%	98%	91%
Teachers are interested in my culture or family background	64%	60%	53%	53%
At school we are encouraged to get on with students from different cultures or backgrounds	86%	92%	84%	84%
Teachers get on well with students from different cultures and backgrounds	92%	94%	92%	91%
Students get on well with other students from different cultures	82%	92%	86%	90%

This data strongly supports that all learners feel like they belong and accepted for who they are. There are differences between maori and the whole population but I don't feel that these are particularly statistically significant. Like some of the other data in this report, it will be interesting to compare our progress in these markers in the 2019 year.

Strategic Priority 3

Respect - We articulate what it means to belong as citizens of WHS and value the history and traditions of all students. We ensure that student identity, languages, abilities and talents are recognised and affirmed. We recognise that being in our community brings both rights and responsibilities.

Target 1 - Improve student understanding of what it means to be a citizen of the WHS community

Outcome: This target is based on the fact that students who do not start with us at year 9 consistently perform a lot worse on national qualifications than students who do start at that stage. We wanted to get a better understanding of the 'cultural shock' of coming later. We undertook ministry funded PLD in term 1 of 2018 to investigate the attitudes of this group of students. We were trying to get a better understanding of why this group of students do not achieve the same level of success as students who have been at WHS since the start of year 9. Survey questions were fairly simple:

- List the reasons you came to Wellington High
- List the things that helped you feel comfortable in the early days at Wellington High.
- List anything the school could have done differently to help you settle in.
- List what you could have done differently to help you settle in.

The answers to the first question were mostly really positive about the school and what it stands for with hope that things would be better in their new place. 28 out of 69 respondents spoke of their unhappiness at their previous school and wanting a change in culture. In relation to the second question, students listed that friends and teachers made them feel most comfortable in their early days. 27 respondents singled out the teachers as being personable and knowledgeable and that had helped. For the third question, 24 respondents said "nothing" but it was notable that students who had arrived part way through the year had more difficulties getting to know other

students and their way around as they don't receive the same orientation as students who begin at the start of the year. There was a similar response to the final question about what students could have done differently with 19 respondents saying "nothing" being the most common response. Despite these positive responses in relation to the school and its culture, NCEA achievement data reinforced a long running pattern that students who start at High later than the start of year 9 struggle more with qualifications. A good summary of this data is contained on the next page.

	Start 2014		Start 2015		Start 2016		Start 2017		Start 2018		% N	% D8-10
	#	%	#	%	#	%	#	%	#	%		
Year 11												
NCEA L1	0	0	0	0	198	75.3	22	59.1	30	46.7	70.1	79.8
Year 12												
NCEA L2	0	0	173	76.3	16	62.5	25	60	37	54.1	76.1	83.2
Year 13												
NCEA L3	139	62.6	22	50	31	41.9	22	40.9	21	23.8	63.7	74.5

Target 2 - Restorative and relational practices demonstrably have a positive impact on the behaviour of students and incidences of repeated behaviour decrease.

Outcome: 2018 is a benchmark year for statistics related to behaviour of students. Prior to 2018 no statistics were being reported at board meetings or annually in relation to a variety of behaviours. The table below contains aggregated data in relation to behavioural incidents reported in KAMAR in 2018. Note that all of the incidents reported are specifically those classified in KAMAR as 'Discipline'.

Incident	Number	Stand down / suspension	Apology / restorative
Abuse of staff	9	0	5
Alcohol	11	9	1
Assault	8	2	0
Associated with dangerous behaviour	18	0	13
Bullying	6	2	3
Computer network misuse	18	0	5
Continual disobedience	31	6	12
Dangerous behaviour	10	0	4
Fighting	25	7	14
Gross misconduct	18	13	5
Marijuana - drug use	11	8	1
Smoking	26	0	25
Theft	6	1	4

Unacceptable behaviour	61	1	34
Vandalism	3	1	2
Totals	261	50	128

This table gives a good indication of how some behaviours are dealt with and there seems to be a clear line in terms of action of when a restorative approach is appropriate and when a disciplinary approach is used. The statistics do not give any indication of whether a restorative approach was attempted in any of these cases nor does it indicate recidivist behaviour.

Our challenge in 2019 is to reduce the number of serious behavioural incidents occurring and to increase the restorative approach when they do occur.

Target 3 - Involve students in key strategic stages of decision making

Outcome: In 2018 we have involved students in reviewing our curriculum, in talking to various researchers about health curriculum, gender diversity and Amnesty. We have increased the responsibilities of our WERO leaders and we have enabled students to start up student led initiatives. One of these, a recycling plan for the school including compost waste was implemented in term 3 after much planning by our Roots and Shoots environmental group and this has led to fundamental change in our school. In addition, the same group led an environmental awareness week where speakers on a range of issues were invited to school to engage with our students. This was completely student run. Students also had leadership roles associated with the organisation of the wiki o te reo. It is our intention in 2019 to further increase opportunities for students to take leadership in areas that they feel strongly about.

Strategic Priority 4

Ora - We develop the school's physical, social and emotional environment to engender pride and a sense of wellbeing and belonging for staff and students.

Target 1 - A strong culture of wellbeing for students and staff continues to improve

Outcome: I feel that this has been achieved but it is obviously a work in progress. At a staff level we have talked about preserving each other's wellbeing at staff meetings and we have provided information about services that can be accessed by teachers such as EAP. In addition, the school has decided to pick up any counselling expenses associated with further consultations beyond the initial three. We organise monthly social events run by faculties and it is significant that the annual xmas social event was the best attended in many years and was enjoyed by all. In 2018 we conducted our own survey in relation to staff wellbeing. Responses mainly reflected the huge workload that teachers carry which is difficult to address as the majority of issues raised are systemic. However, there were also comments about factors that the school has control over eg new initiatives, timing of data required for mandatory reporting. The school is making an effort to address these areas in 2019. In addition we will get staff to complete the Wellbeing@School survey for staff members. We are currently looking at the [Talking Toolkit](#) which is a British resource to try and help schools handle stress related absences. The toolkit separates work-related stress into a number of categories: demands [of the job], control (being in control, feeling empowered to work strongly), support (and feeling that support is appropriate and sufficient), relationships, role (understanding their role and responsibilities), change (awareness of the impact of changes). There are conversation starters to help start dialogue about these 6 areas which we can adopt in tackling wellbeing that is work related. At a student level we have conducted the Wellbeing@School survey for the last 2 years after also conducting it in 2014. Analysis of this data shows that the school scores very low for aggressive school culture and is relatively high for pro-social student culture and strategies. The school rates highly positive for overall school wide practices and climate and very positively for teaching and learning. There are no significant differences overall between the data in 2014, 2017 and 2018 and perhaps the goal of wanting the culture of wellbeing to improve is incorrect. For 2019, we have reframed and simplified our mission statement in relation to Ora: we value our own and others' wellbeing. In addition, we hope to develop ways of measuring this for staff and students.

Target 2 - Increase student participation in extra curricular activities

Outcome: Numbers involved in sport have remained largely the same in the last few years with a decline in sporting participation that started in 2012. In 2012, 450 students participated in sport out of a school roll of 968. This represented 46.5% of the school population. In 2018, 476 students participated in sport out of a school roll of 1263. This represented only 37.7% of the school population. In this time the participation of male students has declined from a 48.2% (283/587) participation rate in 2012 to 39.4% (285/722) in 2018 whilst the participation of female students has declined from 43.8% (167/381) to 35.3% (191/541).

In terms of cultural participation, no statistics have been kept in the past so 2018 is a benchmark year. In 2018, the number of students who were involved in at least one KAMAR group was 808 out of a total school roll of 1360. This figure obviously includes students who arrived and left during the year so the total roll size is higher than the regular school roll of 1250 for 2018. Note also that this figure includes sporting groups. Out of the total roll of 1360, 1087 students had been or were still connected to at least one activity outside of the classroom. In percentage terms, 59.4% of students were involved in at least one group in 2018 and 79.9% of students have been involved in at least one group at some time in their schooling at High. This statistic has not been measured before so it will be interesting to see in future years how this varies. Our goal of increasing connectedness should see it rise. Interestingly, the Wellington regional average for participation in sport is about 60% so our figure of our students being involved in either sporting or cultural is healthy.

Target 3 - Property 10YPP implemented and 5YA priorities actioned

Outcome: Remaining areas of the 5YA (current to 1 July 2018) have been completed or are in progress. These projects included:

- Block A - Provide warm water to student toilets - completed
- Blocks A and T1 - Replace boilers - completed
- Block A - Replace lift - in progress
- Blocks A-Z - Fire alarm system - in progress
- Block P - Pavilion replace toilet floor - completed
- Site replace car park asphalt - completed
- Block A - Remove ledge tiles - completed
- Site Replace Master Keys and Access Control System - underway

In addition to these projects, planning has been completed for the new 10YPP and documents submitted to the ministry. Currently, we are waiting for approval for funding for essential infrastructure works.

Kiwisport Report

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2018 the school received total Kiwisport funding of \$28,120 (2017: \$27,714). Total costs including salaries were \$83,037 (2017: \$87,247). The funding contributed towards extra equipment, salaries, the maintenance of existing established sports and the extension of newer sports. The percentage of students participating in organised sport in 2018 was 38% (2017: 40%) of the school roll.

Independent auditor's report

To the readers of the financial statements of Wellington High School for the year ended 31 December 2018

The Auditor-General is the auditor of Wellington High School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Stephens Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 22, which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 2018, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 31 May 2019. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.
- We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 23 to 31, but does not include the financial statements, and our auditor's report thereon.

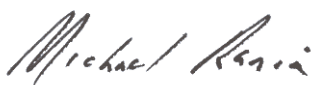
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Michael Rania | **Moore Stephens Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand