



Wellington High School & Community Education Centre School Number 0273

Annual Report and Financial Statements 2017

Vision

A School that provides inclusive education using modern technologies and a range of teaching strategies to develop the acquisition of life long, independent learning and research skills.



INVESTOR IN PEOPLE

Table of Contents

	Page
Annual Report	
1. Charter and Analysis of Variance	3
2. Kiwisport Report	17
3. Statement of Resources	17
4. Members of the Board of Trustees	18
Financial Statements	
1. Statement of Responsibility	19
2. Statement of Comprehensive Revenue and Expense	20
3. Statement of Changes in Equity	21
4. Statement of Financial Position	22
5. Cashflow Statement	23
6. Notes to the Financial Statements	24
7. Independent Auditors Report	38



WELLINGTON HIGH SCHOOL
TE KURA TUARUA O TARAIIKA KI PUKEAHU
CHARTER and Analysis of Variance
2018-2022

WELLINGTON HIGH SCHOOL CHARTER

2018...2022

The School Charter and Strategic Plan sets the direction for development for a five year period. The framework for the Strategic Plan is the NEGs, the NAGs and the New Zealand Curriculum. The school community has worked together through a series of consultation meetings, including targeted opportunities to consult with our Maori community, and has developed an agreed vision and driving philosophies. As a result of this community consultation and taking into account the views of the professional staff and the Board of Trustees, this plan was developed. It seeks to meet the needs of the school as it changes and develops.

1. MISSION STATEMENT: *To be the School of Choice for Wellington families seeking a supportive and coeducational environment that promotes individual achievement and mutual respect*

2. SCHOOL PHILOSOPHY and VISION

Wellington High School is a school that provides inclusive education that uses modern learning technologies and a range of teaching strategies to develop the acquisition of life long, independent learning.

In realising this vision, the school supports and promotes

- Academic achievement
- Effective learning and teaching
- A holistic view of the achievement of excellence
- Mutual respect between teachers and students
- Gender equality
- Tikanga Maori
- Ethnic diversity and respect for others
- The uniqueness of individual students and their ability to express their personalities
- Effective social development of its students to become confident, contributing adults
- Open and honest relationships between parents, teachers and students
- A friendly, well disciplined learning environment.

SCHOOL VALUES

Working within the school's philosophical framework to realise the school vision, the school values

- Achievement and Excellence
- Integrity
- Respect
- Individuality
- Tikanga Maori

These values are translated into our **WERO** strategy where the school challenges all members of our community to promote **Whanaau, Excellence, Respect and Ora** (well-being)

3. DESCRIPTION OF WELLINGTON HIGH SCHOOL

Wellington High School is a decile 9 co-educational, non-uniform, state secondary school with a large adult education programme. It serves a cross section of metropolitan Wellington and an increasing number of students from further afield. The school has a proud history of innovation, which continues. Evidence of this is found in our BYOD strategy and in our curriculum delivery models, the notion of student and teacher being respectful co-workers, and our celebration of the individual and diversity.

4. REFLECTING DIVERSITY

Wellington High School aims to fulfill the intent of the Treaty of Waitangi by valuing and reflecting New Zealand's dual cultural heritage and to work with Maori communities to plan, set targets and achieve better learning outcomes for Maori students.

To recognise the cultural diversity of Wellington High School, the school will affirm and celebrate difference and will affirm the role of the Tangata Whenua in the society of Aotearoa New Zealand, the school will:

- have resources and programmes that support Maori student learning in Te Reo Maori and all curriculum areas through targeted delivery of Te Reo Maori and Maori Performing Arts.
- develop Maori protocols as a focal point for school processes and celebrations
- encourage staff, students and parents to participate in Hui and powhiri, as an integral part of school life
- offer Maori and other students the opportunity to be taught Maori language and culture within the curriculum.
- develop strategies to raise levels of Maori achievement, particularly in line with He Kakano strategies
- encourage all subject areas to reflect Maori perspectives within their courses
- endeavour to ensure that staffing within the school reflects the cultural make up of the students
- facilitate the development of staff competencies in Te Reo Maori and Tikanga Maori.
- present research findings of Maori student achievement to inform school planning processes
- recognise Maori values in the provision of resources and facilities within the school
- consult with iwi and the Maori Whanau group on regarding Maori achievement
- promote school values as a strategy to engage Maori students in learning
- develop a clear teacher learning programme to raise levels of Maori achievement
- offer opportunities for its staff and Board members to be instructed in Maori values and culture
- promote Maori achievement in school publications
- promote the national anthem in Te Reo and English as part of our bi-cultural heritage.
- provide Wellington High School with positive Maori role models to raise levels of success
- support kapa haka and Maori performing Arts in the school
- support special events that focus on Maori aspects of school culture
- provide appropriate support for Maori students and their families.

To support the success of Pasifika Learners, the school will:

- have resources and programmes that support Pasifika student learning in the school
- develop appropriate Pasifika protocols as a part of school processes and celebrations
- encourage staff, students and parents to participate in Pasifika events
- develop strategies to raise levels of Pasifika achievement, particularly in line with Pasifika Education Plan
- encourage all subject areas to reflect Pasifika Nations perspectives within their courses
- endeavour to ensure that staffing within the school reflects the cultural make up of the students
- facilitate the development of staff cultural competencies
- present research findings of Pasifika student achievement to inform school planning processes

- consult with Pasifika families regarding their youngster's achievement
- promote school values as a strategy to engage Pasifika students in learning
- develop a clear teacher learning programme to raise levels of Pasifika achievement
- offer opportunities for the staff and Board members to be instructed in cross cultural values and culture
- provide Wellington High School with positive Pasifika role models to raise levels of success
- support the development of Pasifika Performing Arts in the school
- support special events that focus on Pasifika aspects of school culture
- provide appropriate support for Pasifika students and their families.

To support the achievement of students with special learning needs, the school will:

- remain committed to inclusive practice that sees all students being placed in a social and learning context that allows them to access the curriculum and enjoy learning success
- provide specialist support for ORS funded students, students with learning challenges, literacy needs along with social and behavioural needs
- provide special assessment condition through reader/writers
- maintain a special needs register that identifies student needs and communicates this to staff. The creation of this register identifies and addresses potential barriers to learning for individual students and encourages collaborative problem solving

5. NATIONAL EDUCATION PRIORITIES:

The National Education Priorities provide a set of criteria to which schools should give attention for the purposes of future planning. Wellington High School will give attention to:

5.1.Success for All

All students will be given the opportunity to succeed and develop the knowledge and understandings, skills, attitudes and values of the National Curriculum as expressed in relevant curriculum statements.

Wellington High School will:

- Adopt a holistic approach to success (academic, sporting, cultural, social, personal and leadership development)
- Provide a range of opportunities for students to succeed across a range of activities
- Celebrate a wide range of student achievements
- Proactively seek opportunities for students to access success outside of the formal classroom setting
- Structure the curriculum and the timetable to provide students with access to learning success and the formal recognition of achievement
- Ensure school philosophy, policy and practice supports achievement and success

5.2. A Safe Learning Environment

Schools will provide a safe physical and emotional environment for all students.

Wellington High School will:

- Provide high quality Pastoral Care processes and structures through ropū, year level organisation, support, guidance and mentoring programmes.
- Focus on developing respectful, positive and productive relationships between students and staff.
- Utilise outside agencies, where appropriate, to provide expert support
- Develop the use of restorative practices that provide affirming and culturally safe solutions
- Respond appropriately and further develop behaviour management practices in the environment of PB4L
- Promote an open door policy that provides access to effective communication for all stakeholders

- Develop peer mentoring and goal setting strategies along with academic mentoring functions
- Maintain effective communication and consultation practices with all school community members
- Develop strategies to encourage student voice and student participation, including junior students

5.3 Improving Literacy and Numeracy

Schools will place priority on improving student achievement in literacy and numeracy, especially for those whose further education or training may be at risk through under-achievement in this area.

Wellington High School will:

- Engage in data gathering and analysis to determine the strengths and weaknesses of individual students and cohorts of students in literacy and numeracy
- Provide reading recovery and numeracy support for students with identified needs
- Maintain a focus on school wide academic success by providing a range of targeted programmes to address a range of learner needs
- Participate in literature extension programmes for more able students as well as reading recovery and ESOL
- Further develop models of differentiated curriculum delivery
- Provide staff PD with a focus of effective pedagogy

5.4 Develop the use of Student Achievement Information

Schools will gather sufficiently comprehensive assessment evidence to evaluate the progress and achievement of students and to inform future practice

Wellington High School will:

- Maintain quality processes to gather, record and analyse achievement data both school wide and in subject areas
- Provide training in the use of achievement data to better inform practice
- Further develop processes of providing effective feedback and feed-forward to students
- Refine processes of reporting achievement. Develop a Reporting Schedule for the Board of Trustees
- Engage in consultative processes across all stakeholders, professionals, parents, students and community to set annual achievement targets and to report on progress
- Support subject leaders to develop evaluation processes that lead to evidence based decision making

5.5 Improving outcomes for Students at Risk

Schools will improve outcomes for students who are not achieving, are at risk of not achieving or have special needs.

Wellington High School will

- Provide curriculum content and structure to engage “at risk” students in their learning, including differentiated delivery of the curriculum, short term intensive remediation, literacy and numeracy support
- Strengthen and widen existing mentoring system and support structures through deans network and ropū teachers.
- Continue with innovative programmes like Tukutahi, aimed at engaging students in their learning
- Through He kakano strategies, maintain a focus on building relationships and maintaining positive interactions with students.

5.6 Improving Maori Achievement

Schools will work with their Maori communities to plan, set targets for and achieve better outcomes for Maori students

Wellington High School will:

- Participate in He Kakano, set appropriate goals, engage with iwi and whanau, set appropriate goals and create an environment where Maori can continue to achieve as Maori at Wellington High School

- Promulgate school values and philosophies that reflect school values and a Maori perspective
- Maintain existing curriculum enrichments that target Maori participation in Kapa Haka, marae visits and programmes as well as maintaining Te Reo Maori programmes. Investigate the development of a Maori Performing Arts curriculum.
- Continue to make school observances reflect and celebrate Maori protocols and practices
- Take a proactive role in modelling Maori learning success through employment policies
- Provide student leadership opportunities for Maori and consult with Maori students
- Consult our Maori stakeholders, both formally and informally.

5.7. Providing Career Guidance

Schools will provide career guidance with special emphasis on guidance for at risk students who are unprepared for further study or the workplace.

Wellington High School will:

- Continue to offer quality career advice to all students and will proactively use the careers self review tool to evaluate progress
- Be active in providing advice to all students so that effective stair-casing in place for their future learning and work through goal setting, course counselling and mentoring strategies
- Maintain effective programmes for students planning to enter the workforce at the end of their time at school, to explore options
- Provide all students with access to regular Career Expos and provide opportunities for students to access a wide range of specialist advice.
- Continue to offer off site career and further learning exposure visits to Universities, Poytechnics and other providers, and involvement with specialist career services.

5.8 Reporting

Schools will report to all students and their families on the achievement of individual students and to the school's community on the achievement of students as a whole.

Wellington High School will:

- Generate quality reports on internal operations for the Board of Trustees in a range of key indicator areas
- Report annually to the community
- Report to the Bot on school wide achievement and subject department performance following a prescribed Reporting Schedule
- Meet all compliance requirements to outside agencies in a timely and accurate manner
- Report on student achievement regularly, in formal written format to all parents and caregivers
- Maintain commitment to the Learner Conversation methodology of reporting and goal setting
- Develop internal achievement monitoring processes for reporting on curriculum related key competencies.

Wellington High School Strategic Plan - 2018 - 2022

Vision	Values	Mission
<p>Our vision is that our young people:</p> <ul style="list-style-type: none"> • will be creative, energetic, and enterprising; • will seize the opportunities offered by new knowledge and technologies to secure a sustainable social, cultural, economic, and environmental future for our country; • will work to create an Aotearoa New Zealand in which Māori and Pakehā recognise each other as full Treaty partners, and in which all cultures are valued for the contributions they bring; • in their school years, will continue to develop the values, knowledge, and competences that will enable them to live full and satisfying lives; • will be confident, connected, actively involved, and lifelong learners. 	<ul style="list-style-type: none"> • Whānau • Excellence • Respect • Ora 	<p>Wellington High School will be the school of choice for Wellington families seeking a co-educational, supportive environment that promotes individual achievement and mutual respect.</p>

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. (NZC)		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. (NZC).	
1. To engage effectively with students, whānau and school community	<p>Strengthen and promote whānau/gālanga</p> <p>Engage with whānau about the link between attendance and achievement</p> <p>Continue to refine strategies to address absenteeism</p> <p>Establish links with CEC and tertiary for mutual benefit</p>	1. To promote a coherent learner-centred curriculum that celebrates innovation, creativity and rigour.	<p>Undertake curriculum and NCEA assessment review - drive for senior engagement</p> <p>Develop a learner profile in consultation with staff, students and our community</p> <p>Evaluate reporting and improve the use of achievement data</p> <p>Identify needs of all learners early, and continuously.</p> <p>Invest in developing leadership capacity at WHS at all levels of staff and continue to promote robust performance management and self review.</p> <p>Raise profile of academic success</p> <p>Continue to strengthen investment in digital infrastructure to support student-centred learning</p>
2. Strengthen Māori identity to enable Māori students at the school to enjoy success as Māori and continue to engage the school community in cultural learning	<p>Raise the profile and mana of te reo Māori at WHS</p> <p>Lift visibility and connections with Te Whānau a Taraka and iwi elders and build connection and belonging to the school as tūrangawaewae.</p> <p>Continue the Aroha Taraka project</p>		
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.		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.	
1. Foster a shared understanding of what it means to be a citizen of the WHS community	<p>Promote and encourage civic awareness through opportunities for meaningful action in wider community.</p> <p>Model and teach what good respectful relationships look like</p> <p>Develop a greater understanding of what it means to be open to a diverse range of perspectives and values</p>	1. Develop structures and supports to address student and staff wellbeing	Identify and address health, safety and wellbeing issues for staff and students. Support new staff and students through effective induction
2. Foster opportunities for students to be active in the civic life of the school.	<p>Enable real student voice and involve students in key strategic stages of decision making</p> <p>Engage students in community projects</p>	2. Explore opportunities to improve the physical environment for student and staff wellbeing	Develop a property plan to address the physical environment for the benefit of students and staff
		3. Improve extra-curricular sports, cultural and civic participation across the school to foster a sense of pride.	Create a structure/framework which will enable more participation in extra-curricular activities at WHS Promote and recognise important cultural events/tianga/traditions and recognise their importance to groups in our community

Annual Plan - 2018

Whānau - We engage the support of families, whānau, and communities so that the <u>curriculum</u> has meaning for students and <u>connects</u> with their wider lives. We acknowledge the principles of the Treaty of Waitangi and the bicultural foundations of Aotearoa New Zealand. (NZC)			
Goals	Strategy	Actions	Desired Outcomes
1. To engage effectively with students, whānau and school community	Strengthen and promote whānau/gālanga	<ul style="list-style-type: none"> Review delivery of ropū and mentoring as an intervention and as a learning support Engage CFG, Guidance network, Student voice as a part of the senior curriculum review Continue to embed culturally responsive pedagogy in the school, inc. multicultural connections to refugees. <ul style="list-style-type: none"> Build on the strengths of legacy work (from Kia Eke Panuku) <ul style="list-style-type: none"> Engage International Dept., third parties (e.g. Red Cross, Refugee Services Aotearoa), and whānau to explore effective strategies for lifting profile of multicultural learning Tuakana teina - create models for mentorship / peer support / school and community service, including <ul style="list-style-type: none"> Review delivery of peer support - possible extension to year 10 Timetabling of junior-senior assemblies Offering leadership opportunities to year 13 students to mentor / tutor year 11 students Establish a Parent-Teacher Association Review and strengthen effective comms to whānau e.g. social media, website update, use of the WHS App Build connections with CEC and Massey University 	Establish a parent association Average rates of attendance at all levels to be above 90% 85% of students have a parent and / or caregiver attend learning conversations A representative sample (at least 25%) of parents and caregivers engage with the school satisfaction survey
	Engage with whānau about the link between attendance and achievement	<ul style="list-style-type: none"> Set clear expectations about attendance Implement the process of regular review and contact with home via ropū teachers - a focus for Thursday reviews (Term 1; review impact early Term 3) Recognise good attendance and improvement in attendance throughout the year - awards system <i>From the Principals desk letters</i> Engage truancy services once attendance drops below 70% Use Assay to track attendance through ropū SAR meetings between DPs / Deans Engage with current research around effective interventions for recidivist low attendance (70-80% rate) 	
	Continue to refine strategies to address absenteeism		
2. Strengthen Māori identity to enable Māori students at the school to enjoy success as Māori and continue to engage the school community in cultural learning	Raise the profile and mana of te reo māori at WHS	<ul style="list-style-type: none"> Targeted PLD for staff leading in this area Investigate how we can offer PD in Te Reo Māori / tikanga / bicultural practices for staff Introduce te ao Māori course at year 9 in 2018 Continue to strengthen and recognise māori excellence at whakanuia 	School community interaction and understanding of te ao māori is enhanced
	Lift visibility and connections with Te Whānau a Taraika and iwi elders and build connection and belonging to the school as tūrangawaewae.	<ul style="list-style-type: none"> Collaboratively work with Te Whānau a Taraika to identify where they could contribute for the benefit of all students Promote and seek to grow the membership of Te Whānau a Taraika Encourage clear focus and terms of reference for the group - shared purpose Continue to work with Port Nicholson Trust agreement, Michael Harcourt to further develop our relationship. 	
	Continue the Aroha Taraika project	<ul style="list-style-type: none"> Consult with relevant staff about next steps Formulate a plan at first Te Whānau meeting for 2018 to further renew / renovate Taraika and implement bilingual signage 	

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. (NZC).			
Goals	Strategy	Action	Desired Outcomes
1. To promote a coherent learner-centred curriculum that celebrates innovation, creativity and rigour.	NCEA assessment review - drive for senior engagement	<ul style="list-style-type: none"> Re-table the feedback and models from CFG (early 2018) with a focus on credits, prerequisites, course choices, pathways for all and the intensity and scheduling of assessment Complete the MoE-funded PLD Investigative work (by end of Term 2) Discuss findings from reviews in Terms 1-2 Consider a change proposal for staff/student/BoT in response to MoE-PLD and internal discussions Develop a series of actions for the rest of 2018 as part of the action plan Learning Area Reviews (two faculties in 2018) will include/support questions related to senior curriculum review 	Undertake senior curriculum review Identify and track students at risk promptly to enable the development of effective learning strategies Maori have success as maori
	Develop a learner profile in consultation with staff, students and our community	<ul style="list-style-type: none"> Identify key competencies we want good learners to have with input from staff, students and our community Revisit our learning habits Develop reporting systems at a junior level that encourage the development of agreed competencies 	
	Evaluate reporting and improve the use of achievement data	<ul style="list-style-type: none"> Introduction to the use of Assay as a tool for analysing data PLD on how to best use data for different outcomes or situations Establish a reporting committee to create a framework for reporting to the community that ensures we provide assessment information that charts progress in a way that is valued by our community. 	
	Identify needs of all learners early, and continuously.	<ul style="list-style-type: none"> Continue to develop opportunities for students through gifted and talented programmes, enrichment programmes and accelerated learning. Review and strengthen learning support provision, explore funding opportunities / models Strengthen staff understanding related to supporting students with autism spectrum disorder Continue to track and monitor progress of students, especially priority learners. Rebrand and authentically integrate Base 1 / He Kakano into wider life of school 	
	Invest in developing leadership capacity at WHS at all levels of staff and continue to promote robust performance management and self review.	<ul style="list-style-type: none"> Introduction of new professional standards through inquiry and appraisal system Implement ongoing leadership PLD Continue Learning Area Reviews to strengthen middle leadership Implement inquiry presentations for all staff 	
	Raise profile of academic success	<ul style="list-style-type: none"> Actively celebrate the academic success of students at assemblies and school events. Create honour boards for the Hall/Taraka respecting High Sportspersons, Dux, Māori Leadership, Peace Prize and Thomas Stace Cup winners 	

Continue to strengthen investment in digital infrastructure to support student-centred learning	<ul style="list-style-type: none"> • Advance the ICT action plan to sustain current provision and prepare cloud-based services • Ensure continued safety and security across the school digital environment 	
---	---	--

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.

Goals	Strategy	Actions	Outcomes
1. Foster a shared understanding of what it means to be a citizen of the WHS community	Promote and encourage civic awareness through opportunities for meaningful action in wider community. Model and teach what good respectful relationships look like Develop a greater understanding of what it means to be open to a diverse range of perspectives and values	<ul style="list-style-type: none"> • Support the continuation of the library lecture series offering students and staff diverse views on wide ranging issues • Continue to support Papa Taiao • Invest in PLD on our restorative and relational practices with a focus on regard/respect for others • Revisit and relaunch the WHS 'citizenship, rights and responsibilities' statement with strong student engagement • Deliver new course to Y9 students focused on introducing students to the WHS way. • Address student concerns from Wellbeing@School data and ensure they know what they need to do if they or someone else is being bullied. 	Improve student understanding of what it means to be a citizen of the WHS community Restorative and relational practices demonstrably have a positive impact on the behaviour of students and incidences of repeated behaviour decrease
2. Foster opportunities for students to be active in the civic life of the school.	Enable real student voice and involve students in key strategic stages of decision making Engage students in community projects	<ul style="list-style-type: none"> • Strengthen the WERO Leadership structure and provide further opportunities for leadership at all levels of the school. • Involve students in the senior curriculum review • Link year levels to a charity that each group would support over the year <ul style="list-style-type: none"> ◦ Growing leadership roles within year groups to help make this happen ◦ Involve year 13 leaders to support younger year groups with this • Principals' 'Kai and Kōrero' 	Involve students in key strategic stages of decision making

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.

Goals	Strategies	Actions	Outcomes
1. Develop structures and supports to address staff and student wellbeing	Identify and address health, safety and wellbeing issues for staff and students. Support new staff and	<ul style="list-style-type: none"> • Set clear boundaries and expectations for staff to work within for their wellbeing • Consult with staff and students on how to address well being and workload issues. Use this data to help inform curriculum review. Design inclusively and take into account staff and student needs/strengths • Investigate better ways to create robust support networks for staff via faculty, TKT teams, iōpū 	A strong culture of wellbeing for students and staff continues to improve

	students through effective induction	<ul style="list-style-type: none"> levels, guidance etc. e.g. buddy system Investigate support networks for students Discuss and review experiences that new students had in Year 11 (through MoE PLD Term 1) Review and strengthen arrival induction for staff who arrive mid-year. Evaluate our induction pack and on-boarding process with new 2018 staff and BLN in early Term 2 - and retest with incoming HoF Science Review and explore the best ways to deliver effective drug education for students Continue to support and promote the role of Relational Practices coordinator Continue to support and promote the work on mindfulness in the junior school in particular 	
2. Explore opportunities to improve the physical environment for student and staff wellbeing	Develop a property plan to address the physical environment for the benefit of staff and students	<ul style="list-style-type: none"> Develop sports facilities - tennis courts, field Improve the appearance of the main exit and entrance to the school Install new fire alarm system Install new lift system Continue to implement new emergency response processes Plan and undertake master keying work school wide Plan and undertake concrete spalling work on Blocks A-E Plan and undertake Special Needs refurbishment Investigate fundraising opportunities through newly established PTA 	10YPP implemented and 5YA priorities actioned
3. To improve extra-curricular sports, cultural and civic participation across the school to foster a sense of pride.	<p>Create a structure/framework which will enable more participation in extra-curricular activities at WHS</p> <p>Promote and recognise important cultural events/tikanga/traditions and recognise their importance to groups in our community</p>	<ul style="list-style-type: none"> Profile and promote the benefits of outdoor activity and cultural engagement through assemblies and school communications Institute sports exchange with Newlands Encourage senior staff and other staff to continue to support sporting and cultural opportunities Support the development of clubs etc with staff and student leadership (e.g. Amnesty etc) 	Increase student participation in extra curricular activities

WELLINGTON HIGH SCHOOL: TE KURA TUARUA O TARAIRA KI PUKEAHU: ANNUAL PLAN KEY ACTIONS
FOCUS AREAS and ACTIVITIES 2017

PRIORITY	GOALS 2017	KEY ACTIONS	ANALYSIS
STRATEGIC PRIORITY ONE ACHIEVING EXCELLENCE To develop explicit, high expectations for achievement in learning now, and ambition for the future.	<ul style="list-style-type: none"> Continue the development of systems and processes to gather data and plan interventions for priority learners and for those whose achievement needs to be accelerated. Implement the SOLO Taxonomy as a model of both teaching and assessment thereby monitoring student achievement outcomes. Carry out SOLO action research activities through faculties. Provide in depth analysis of assessment information that charts progress and sets goals through Faculty Heads reporting to Bot Set Achievement Targets and support mentoring programmes and innovations to accelerate the progress of priority learners and those who need their achievement to be accelerated 	<ul style="list-style-type: none"> Early in Term 1 identify students whose achievement needs to be accelerated, and through academic mentoring carry out goal setting and monitoring activities to facilitate further learning. Goal for mentoring group is to see 80% of those identified in the mentoring group achieve the qualification at appropriate level. Provide Faculty based opportunities for all staff to engage in the implementation of SOLO Taxonomy in each subject Continue to develop a common language that underpins the accurate description of observable learning and achievement Continue to work within the SOLO Framework to develop models of learning and assessment that better track students in the junior school and allow for the setting of fine grain achievement targets in the future. Strengthen processes of student goal setting making use of increased time available to ropu teachers to carry out academic mentoring Identify students at L1 to L3 whose achievement needs to be accelerated and monitor their progress closely, particularly focussing on students who are new to the school. Support the kaupapa of Kia eke Panuku to further develop effective culturally responsive and relational pedagogy Engage key middle leaders in professional development in data informed decision making through explicit reporting requirement Engage in self review at faculty level for cycle 2: Social Sciences Set and monitor progress towards meeting Achievement Targets: Maintain L1 Literacy and Numeracy for school leavers at 95% or better NCEA1 Achievement targets: NCEA1 85% NCEA2 85% NCEA3 80% UE 70% 	<p>Mentoring lists created and programme of mentoring and support instituted.</p> <p>Goal of 80% achievement was not achieved. This was a very ambitious goal as most students identified had not achieved the qualification the previous year. Results were: Y11 = 40%, Y12 = 36.8%, Y13 = 23.5%</p> <p>SOLO implementation continued in 2017 with students in year 10 now having 2 years of SOLO. All subject areas have enjoyed cross faculty sessions, assessment tools developed and trialed at year 9 and 10.</p> <p>Data related to attendance, effort and achievement shared with staff. Fine grain analysis shared between DPs and Deans, students at risk of not achieving identified and accelerated.</p> <p>Learning conversations in term 1 focus on goal setting for all levels. Ropu teachers track student goals throughout the year. Deans oversee the process, ropu teachers & Deans meet once a week.</p> <p>Mentored lists monitored weekly by DPs and Deans, students at risk identified and progress monitored.</p> <p>Ministry funding for Kia eke Panuku withdrawn for 2017 but culturally responsive and relational pedagogy remain.</p> <p>Social Sciences faculty review carried out – recommendations implemented for 2018</p> <p>Literacy: Y11 = 90.5%, Y12 = 96.4%, Y13 = 97.2%</p> <p>Numeracy: Y11 = 89.3%, Y12 = 94.9%, Y13 = 98.4%</p> <p>School leavers:</p> <p>NCEA 1 result = 75.6% (RB), 84.5% (PB) small decrease</p>

		<ul style="list-style-type: none"> Targets for Maori Students NCEA 1 85% NCEA 2 85% NCEA 3 80% UE 70% Continue to work with Achievement 2017 facilitators from MoE ART Project Publish the school specific Curriculum and Achievement statement and share with staff, Board and stakeholders 	<p>from 2016</p> <p>NCEA 2 result = 72.7% (RB), 82.7%(PB) small increase from 2016</p> <p>NCEA 3 result = 63.3% (RB), 79.5%(PB) 2.4% increase from 2016</p> <p>UE result = 50.2% (RB), 63.1% (PB) 2.6% increase from 2016</p> <p>Maori learners:</p> <p>NCEA 1 result = 67.6% (RB), 78.1%(PB) decrease from 2016</p> <p>NCEA 2 result = 73.2% (RB), 76.9%(PB) decrease from 2016 but higher than whole cohort achievement</p> <p>NCEA 3 result = 55.9% (RB), 67.9%(PB) decrease from 2016</p> <p>UE result = 35.3% (RB), 42.9% (PB) 2.6% decrease from 2016</p> <p>The narrative that sits behind these numbers is important and has been recorded previously in these reports. The school continues to attract large numbers of students in years 11 to 13 in particular who present with a range of serious and challenging issues related to mental health. A large number come from other Wellington schools and the majority have not achieved the qualification they were entered for the previous year. The Maori stats are disappointing but also very volatile with smaller numbers at senior years. Maori achievement at HgH was at or above national comparisons at all levels but this is an area where we have made great improvements over the last few years and we are intent on continuing to improve.</p>
<p>STRATEGIC PRIORITY TWO</p> <p>TIKANGA MAORI</p> <p>To engage the school community in cultural learning so that Maori students at the school can enjoy success as Maori.</p>	<ul style="list-style-type: none"> To further develop Taraika as the focus for things Maori in the school. Support the introduction of a Maori Student Leadership Group Nga Manakura o te Kura Tuarua ki Pukeanu Celebrate the learning success of Maori at Whakanuia Participate in Kia eke Panuku to develop strategies to develop relational and culturally responsive pedagogy Actively support the representation of Te Whanau a Taraika in school processes 	<ul style="list-style-type: none"> Support the continuation of a Maori Achievement Awards "Whakanuia" ceremony to profile Maori learning success Implement strategies to improve Maori student learning outcomes through continued work following the kaupapa of Kia eke Panuku As priority learners, refine data gathering and analysis to support Maori achievement. Engage Maori students in academic mentoring where appropriate Support whanau representation on the Bot to reflect the work of Te Whanau a Taraika Support Te Whanau to implement their strategic plan to support Maori student achievement Assist in the refurbishment of Taraika Support Kapa Haka, Mana Koreo, Te Wiki o Te Reo Maori, Paritika Festival 	<p>Whakanuia has achieved elevated status in the school calendar – maori students feel very proud of their success in this forum.</p> <p>Te whanau a taraika continue to be active decision making body supporting maori learners in the school</p> <p>Four maori whanau elected and serving on current Bot</p> <p>Taraika story' being told in collaborative project between teachers and students</p> <p>Kapa Haka, Waka Ama and Mana Koreo supported.</p> <p>Planning for and implementation of compulsory te ao maori course at year 9 in 2018 and maori 'immersion' course at years 10-13.</p>

<p>STRATEGIC PRIORITY THREE</p> <p>PARTNERSHIPS</p> <p>To focus on internal and external relationships, developing inclusive strategies to communicate the school culture and identity through consultative practice.</p>	<ul style="list-style-type: none"> • Utilize all vehicles of communication • Engage effectively with students and their families • Participate in the development of a South Wellington Community of Learning 	<ul style="list-style-type: none"> • Strengthen communications in the e-environment through effective communication focussed on e-newsletters, personalised emails and effective use of the capability of the parent portal. Continue to publish the Weekly Wrap Up to give real time information to families. • Implement findings from the family regarding the Health Curriculum and school reporting • Board of Trustees communication strategy is implemented to inform community of governance practices and foci • Strengthen communications with EBIS, SWIS and other contributing schools to create smooth and timely transition of students into the school • Work with SWIS and other south Wellington schools to shape the CoL partnerships and develop an appropriate Achievement Challenge 	<p>We continue to improve in this area and we receive regular strong feedback. We need to ensure our communication doesn't become spam in multitude and frequency. Striking the balance so that communication is less frequent but important. Parent portal gives whānau option to engage in attendance, learning. Weekly wrap up highlights outstanding achievement. Health curriculum consultation took place in August. 2017 – underwhelming response despite much effort. Findings implemented for 2018.</p> <p>BOT updates to website implemented.</p> <p>Feeder school visits occurred in term 2 2017; EBIS participated after a few years' absence; WHS students coaching netball at SWIS; continuation of building links with SWIS through ALLIS and speech competition judging.</p> <p>CoL still at embryonic stage – feeder schools keen to know more about some of our focus areas such as RP</p>
<p>STRATEGIC PRIORITY FOUR</p> <p>THE ENVIRONMENT</p> <p>To further develop the schools physical, social and emotional environment to engender pride and a sense of belonging</p>	<ul style="list-style-type: none"> • Develop and implement the Property Plan taking into account external providers work on water tightness and seismic safety • support the ongoing use of Restorative Practices and support the role of the Relational Practices Coordinator. • strengthen Ōpū connections as a key factor in belonging and connecting to the school 	<ul style="list-style-type: none"> • Proceed with priority works in the 5 and 10 year property plan working with Project managers and MoE Advisors • Complete the water tightness upgrade project. • Support the school wide implementation of Restorative Practice and school wide Positive Behaviour for Learning using the WERO strategy • Provide support for Ōpū teachers to utilise increased Ōpū time allocation • Support both staff and student induction processes 	<p>SVA - Remediation water tightness work to Hall, Library, Drama and Music suites completed; planning for concrete spalling work for east side of hall underway; fire protection upgrade underway; boiler work underway; lift replacement procurement plan issued; warm water to toilets planning underway.</p> <p>Restorative practices implementation ongoing in relation to staff turnover.</p> <p>Induction processes under review through ministry PD implemented in T4 2017 – continuing into 2018.</p>

Kiwisport Report

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2017 the school received total Kiwisport funding of \$27,714 (2016:\$26,832). Total costs including salaries were \$87,247 (2016: \$73,939). The funding contributed towards extra equipment, salaries, the maintenance of existing established sports and the extension of newer sports. The total number of students participating in organised sport in 2017 was 40% (2016: 40%) of the school roll.

Statement of Resources

Mission Statement

To be the school of choice for Wellington families seeking a supportive and co-educational environment which promotes individual achievement and mutual respect.

School roll and days open

The school has a grading roll of 1,176 students (2016: 1,129 and was open during the year for 380 half days (2015: 380 half days). In addition there were 71.88 FTE fee paying students (2016: 52).

The school roll at: 1 March 2017 1 March 2016

Year 9	226	208
Year10	222	209
Year 11	230	248
Year 12	250	253
Year 13	249	211

TOTAL	1,176	1,129
--------------	--------------	--------------

Physical Resources

The ownership of the land and buildings that make up the school site is vested in the Ministry of Education. The current Valuation New Zealand valuation of this property is **\$39,200,000** (effective September 2015). The Board of Trustees is responsible for the management of the land and buildings under an occupancy agreement with the Ministry. These are made up of:

- Two tower blocks of 5 levels consisting of classrooms and laboratories and administration.
- An Art Block
- Home Economics and Social Sciences Block
- 2 Gymnsaia
- Guidance and Technology building
- 2 Prefab buildings used as classrooms
- A block comprising the library, music, drama and cafeteria
- School Hall
- Information Technology Centre
- Pavilion

In addition to this the Board of Trustees owns the Caretakers Workshop next to Tasman Street, the small Prefab next to the Workshop, the School Marae and adjacent classroom, as well as 30% of the Gymnasia.

The School uses 4.25 hectares of land which have been developed to include a field which is used for physical education and summer sport practices

There is a paved area next to Tasman Street which has become unusable over the last few years and is currently a health and safety hazard. It is intended that the development of this area will be included in the next 10 year property plan.

Contents are made up of plant and machinery, furniture, electronic equipment, library books, teaching materials, sports equipment.

The college makes use of numerous community assets for both curricular and extra-curricular activities, for example the Kilbirnie Pool, YMCA, Wellington Indoor Soccer Centre, Kelburn Squash Courts, Fergs Kayaks and Prince of Wales Park.

Human Resources

The most valuable resources available to the School are the abilities and commitment of our staff to all aspects of the programme, including extra-curricular activities. This is not quantified in the financial statements.

In addition, we acknowledge the individual support and assistance provided by our parents, caregivers, and other members of our community in all aspects of the School's activities.

The staffing entitlement for 2017 was 79.30 full-time teacher equivalents (2016: 74.89).

<i>The Board also employed: (FT and PT)</i>	2017	2016
Office Staff	7	8
Caretaking, Grounds and Maintenance Staff	4.5	5
Above code Teachers	3.5	2.5
International Office Staff	3	3
Other Staff	10	9
Teacher Aides and In-Class Support Staff	18	17
Computing Staff	3	3
Library Staff	3	3
Community Education Staff – Admin and caretaking	5	5
Community Education Staff - Tutors	130	171

Members of the Board of Trustees For the year ended 31 December 2017

Name	Position	Occupation	How Position on Board Gained	Term expires
Deanne Daysh	Parent rep Board Chair	Primary School Teacher	Elected March 2016	March 2019
Ariana Tikao	Parent rep	Research Librarian	Elected March 2016	March 2019
Kasey McDonnell	Parent rep	Student	Elected March 2016	March 2019
Annette Atkins	Parent rep	Self Employed	Co-opted March 2016	March 2019
Dominic Killalea	Principal	Principal	Automatic	
Crane Amaru	Parent Rep	Carpenter	Elected March 2016	March 2019
Charlene Aramoana	Staff rep	Attendance Officer	Elected March 2016	March 2017
Chris Roberts	Deputy Chair	CEO Tourism Industry Aotearoa	Elected March 2016	March 2019
Josh Stewart	Student Rep	Student	Elected October 2016	September 2017
Maya Neupane	Student Rep	Student	Elected October 2017	September 2018
Arie Faber	Student Rep	Student	Elected October 2017	September 2018

Statement of Responsibility

The Board of Trustees (the Board) has pleasure in presenting the annual report of Wellington High School and Community Education Centre (the School), incorporating the financial statements and the auditor's report, for the year ended 31 December 2017.

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

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

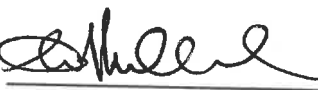
In the opinion of the Board and management, the annual financial statements for the financial year fairly reflect the financial position and operations of the School.

During the 2012 year the Ministry of Education introduced a new payroll system, Novopay, which has resulted in many errors. To the best of our knowledge, all material matters are properly reflected in the financial statements.

The School's 2017 financial statements are authorised for issue by the Board Chairperson and Principal.


Chairperson

15/11/18
Date


Principal

15/11/18
Date

Wellington High School and Community Education Centre

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	11,497,955	10,898,241	10,535,215
Locally Raised Funds	3	1,361,291	580,373	1,257,801
Interest Earned		75,124	50,000	54,871
Community Education	4	879,717	887,572	880,259
International Students	5	923,797	693,173	830,971
Other Revenue		-	-	1,674
		14,737,884	13,109,359	13,560,791
Expenses				
Locally Raised Funds	3	942,833	207,600	509,196
Community Education	4	731,642	731,269	731,569
International Students	5	417,799	389,407	475,761
Learning Resources	6	8,032,404	7,688,180	7,357,695
Administration	7	909,327	925,413	889,676
Finance		28,039	19,263	26,507
Property	8	3,142,892	2,836,180	2,684,845
Depreciation	9	395,602	229,800	362,673
Loss on Disposal of Property, Plant and Equipment		1,705	-	2,063
		14,602,243	13,027,112	13,039,985
Net Surplus / (Deficit) for the year		135,642	82,247	520,807
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		135,642	82,247	520,807

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 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>4,004,573</u>	<u>4,078,074</u>	<u>3,483,766</u>
Total comprehensive revenue and expense for the year	135,642	82,247	520,807
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	27,643	27,000	-
Equity at 31 December	<u>4,167,857</u>	<u>4,187,321</u>	<u>4,004,573</u>
 Retained Earnings	 4,167,857	 4,187,321	 4,004,573
Reserves	-	-	-
Equity at 31 December	<u>4,167,857</u>	<u>4,187,321</u>	<u>4,004,573</u>

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 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	10	1,808,711	1,837,058	664,703
Accounts Receivable	11	476,838	417,000	392,939
GST Receivable		5,287	-	-
Prepayments		84,429	50,000	137,991
Inventories	12	5,895	5,000	5,461
Investments	13	-	-	1,105,956
Funds held for Capital Works Projects	21	47,009	(10,000)	15,692
		<u>2,428,169</u>	<u>2,299,058</u>	<u>2,322,742</u>
Current Liabilities				
GST Payable		-	30,000	19,061
Accounts Payable	16	651,071	513,038	589,001
Revenue Received in Advance	17	595,640	472,500	686,706
Provision for Cyclical Maintenance	18	92,308	172,462	172,462
Finance Lease Liability - Current Portion	19	69,788	75,000	81,481
Funds held in Trust	20	438,269	515,000	451,227
		<u>1,847,076</u>	<u>1,778,000</u>	<u>1,999,938</u>
Working Capital Surplus/(Deficit)		581,093	521,058	322,804
Non-current Assets				
Property, Plant and Equipment	14	3,877,533	3,898,263	3,944,994
		<u>3,877,533</u>	<u>3,898,263</u>	<u>3,944,994</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	18	151,241	82,000	62,000
Finance Lease Liability	19	139,528	150,000	201,225
		<u>290,769</u>	<u>232,000</u>	<u>263,225</u>
Net Assets		<u>4,167,857</u>	<u>4,187,321</u>	<u>4,004,573</u>
Equity		<u>4,167,857</u>	<u>4,187,321</u>	<u>4,004,573</u>

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

Wellington High School and Community Education Centre
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,792,149	3,255,220	2,655,560
Locally Raised Funds		1,278,835	651,973	1,637,393
Community Education		879,716	887,572	880,262
International Students		923,238	712,173	861,764
Goods and Services Tax (net)		(24,348)	-	19,927
Payments to Employees		(2,616,880)	(2,601,148)	(2,476,450)
Payments to Suppliers		(2,803,275)	(2,097,863)	(2,413,586)
Cyclical Maintenance Payments in the year		(9,100)	23,462	(26,507)
Interest Paid		(28,039)	(19,263)	
Interest Received		65,620	43,000	52,233
Net cash from / (to) the Operating Activities		457,916	855,126	1,190,596
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(0)	7,203	(3,300)
Purchase of PPE (and Intangibles)		(319,560)	(392,610)	(539,959)
Purchase of Investments		1,105,956	-	(1,105,955)
Proceeds from Sale of Investments		-	-	
Net cash from / (to) the Investing Activities		786,396	(385,408)	(1,649,214)
Cash flows from Financing Activities				
Furniture and Equipment Grant		27,643	27,000	
Finance Lease Payments		(83,672)	(125,000)	(59,312)
Painting contract payments		-	-	
Loans Received/ Repayment of Loans		-	-	
Funds Administered on Behalf of Third Parties		(12,958)	20,000	(71,734)
Funds Held for Capital Works Projects		(31,317)	(18,680)	
Net cash from Financing Activities		(100,304)	(96,680)	(131,046)
Net increase/(decrease) in cash and cash equivalents		1,144,008	373,038	(589,664)
Cash and cash equivalents at the beginning of the year	10	664,703	1,464,020	1,254,367
Cash and cash equivalents at the end of the year	10	1,808,711	1,837,058	664,703

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.

Wellington High School and Community Education Centre

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

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 2017 to 31 December 2017 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 19.

Recognition of grants

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

c) Revenue Recognition***Government Grants***

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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 under section 73 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these 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 diminishing value basis, except for building improvements and leased assets which are on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives and percentages charges 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 33% diminishing value
Motor vehicles	20% diminishing value
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

2. Government Grants

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	2,114,503	2,149,589	2,019,284
Teachers' salaries grants	6,372,393	6,100,000	5,984,805
Use of Land and Buildings grants	2,332,295	2,100,000	1,926,062
Other MoE Grants	638,517	548,652	571,749
Other government grants	40,247	-	33,315
	<u>11,497,955</u>	<u>10,898,241</u>	<u>10,535,215</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	210,864	181,500	193,465
Other revenue	270,568	275,373	610,227
Trading	51,755	36,000	42,466
Activities	754,734	52,500	343,782
Curriculum Recoveries	73,370	35,000	67,861
	<u>1,361,291</u>	<u>580,373</u>	<u>1,257,801</u>
Expenses			
Activities	788,139	81,500	360,463
Trading	42,225	35,300	39,788
Other Locally Raised Funds Expenditure	112,469	90,800	108,945
	<u>942,833</u>	<u>207,600</u>	<u>509,196</u>
<i>Surplus for the year Locally raised funds</i>	<u>418,458</u>	<u>372,773</u>	<u>748,605</u>

4. Adult Community Education

	2017	2017	2016
	Actual	Budget	
	Number	(Unaudited)	Actual
		Number	Number
Community Education Financial Performance			
Number of Students per annum	6,550	6,400	6,360
	2017	2017	2016
	Actual	Budget	
	\$	(Unaudited)	Actual
		\$	\$
Revenue			
Community Education Grant	267,572	267,572	254,232
Course Fees	612,145	620,000	626,027
	879,717	887,572	880,259
Expenses			
Class Materials	35,181	31,789	31,659
Other Expenses	84,232	95,076	80,885
Employee Benefit - Salaries	612,229	604,404	619,025
	731,642	731,269	731,569
Surplus for the year	148,075	156,303	148,690

5. International Student Revenue and Expenses

	2017	2017	2016
	Actual	Budget	
	Number	(Unaudited)	Actual
		Number	Number
International Student Roll	67	60	54
	2017	2017	2016
	Actual	Budget	
	\$	(Unaudited)	Actual
		\$	\$
Revenue			
International student fees	923,797	693,173	830,971
Expenses			
Advertising	32,789	35,000	28,387
Commissions	104,114	75,000	120,154
Recruitment	-	-	-
International student levy	25,444	20,000	21,751
Employee Benefit - Salaries	226,246	240,407	280,314
Other Expenses	29,206	19,000	25,156
	417,799	389,407	475,761
Surplus for the year International Students'	505,998	303,766	355,210

6. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	312,384	353,150	329,310
Equipment repairs	-	-	-
Information and communication technology	51,295	55,000	56,763
Extra-curricular activities	161,010	159,500	115,855
Library resources	19,132	27,449	29,013
Employee benefits - salaries	7,447,562	7,063,081	6,796,433
Staff development	41,021	30,000	30,321
	<u>8,032,404</u>	<u>7,688,180</u>	<u>7,357,695</u>

7. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,719	9,500	8,354
Board of Trustees Fees	6,960	5,400	4,868
Board of Trustees Expenses	27,997	13,580	19,243
Communication	31,997	29,560	34,328
Consumables	20,744	24,300	22,202
Legal Fees	561	-	-
Other	97,638	150,440	87,440
Employee Benefits - Salaries	486,083	466,553	486,745
Insurance	37,573	36,080	35,605
Service Providers, Contractors and Consultancy	190,055	190,000	190,891
	<u>909,327</u>	<u>925,413</u>	<u>889,676</u>

8. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	13,034	13,000	11,459
Consultancy and Contract Services	180,421	168,239	141,325
Cyclical Maintenance Expense	18,187	30,000	12,839
Grounds	21,596	7,500	6,015
Heat, Light and Water	116,724	122,000	111,146
Rates	13,450	13,800	13,184
Repairs and Maintenance	201,124	142,500	181,704
Use of Land and Buildings	2,332,294	2,100,000	1,926,062
Security	16,306	13,400	18,019
Employee Benefits - Salaries	229,756	225,741	263,091
	<u>3,142,892</u>	<u>2,836,180</u>	<u>2,684,845</u>

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

9. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	68,065	66,000	68,330
Building Improvements	-	-	-
Furniture and Equipment	123,538	75,500	121,980
Information and Communication Technology	105,379	79,500	93,160
Motor Vehicles	6,410	800	3,862
Textbooks	-	-	-
Leased Assets	90,378	-	69,052
Library Resources	1,832	8,000	6,290
	<u>395,602</u>	<u>229,800</u>	<u>362,673</u>

10. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	1,120	1,120	1,120
Bank Current Account	76,507	61,252	257,192
Bank Call Account	212	-	106,391
Short-term Bank Deposits	1,730,872	1,774,686	300,000
Bank Overdraft	-	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	1,808,711	1,837,058	664,703

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

11. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	13,394	5,000	20,327
Interest Receivable	18,027	12,000	8,522
Teacher Salaries Grant Receivable	445,417	400,000	364,090
	476,838	417,000	392,939
Receivables from Exchange Transactions	31,421	17,000	28,849
Receivables from Non-Exchange Transactions	445,417	400,000	364,090
	476,838	417,000	392,939

12. Inventories

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,333	2,000	2,333
Reunion Stock	1,054	1,000	1,054
Sports Inventory	2,508	2,000	2,074
	5,895	5,000	5,461

13. Investments

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	-	-	1,105,956
Non-current Asset			
Long-term Bank Deposits	-	-	-

14. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	2,715,665	-	-	-	(68,065)	2,647,600
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	535,305	79,029	-	-	(123,538)	490,796
Information and Communication	302,341	227,507	(1,705)	-	(105,379)	422,764
Motor Vehicles	28,890	-	-	-	(6,410)	22,480
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	3,944,995	329,846	(1,705)	-	(395,602)	3,877,534

	Cost or Valuation	Accumulate d Depreciatio	Net Book Value
2017	\$	\$	\$
Land	-	-	-
Buildings	3,244,263	(596,663)	2,647,600
Building Improvements	-	-	-
Furniture and Equipment	2,214,370	(1,723,576)	490,794
Information and Communication	1,192,285	(769,522)	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	7,361,841	(3,484,308)	3,877,533

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	2,738,777	45,218	-	-	(68,330)	2,715,665
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	307,722	350,859	(1,297)	-	(121,980)	535,304
Information and Communication	277,655	117,846	-	-	(93,160)	302,341
Technology	-	-	-	-	-	-
Motor Vehicles	7,142	30,173	(4,563)	-	(3,862)	28,890
Textbooks	-	-	-	-	-	-
Leased Assets	-	342,015	-	-	(69,052)	272,963
Library Resources	93,160	2,962	-	-	(6,290)	89,832
Balance at 31 December 2016	3,424,455	889,073	(5,860)	-	(362,673)	3,944,994

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Land	-	-	-
Buildings	3,244,263	(528,599)	2,715,665
Building Improvements	-	-	-
Furniture and Equipment	2,173,607	(1,638,303)	535,304
Information and Communication Technology	966,483	(664,142)	302,341
Motor Vehicles	73,615	(44,725)	28,890
Textbooks	-	-	-
Leased Assets	342,015	(69,052)	272,963
Library Resources	271,982	(182,150)	89,832
Balance at 31 December 2016	7,071,965	(3,126,971)	3,944,994

16. Accounts Payable

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating creditors	127,287	125,000	127,193
Accruals	11,039	15,000	42,994
Capital accruals for PPE items	-	-	-
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	445,417	317,538	364,091
Employee Entitlements - leave accrual	67,329	55,500	54,723
	<u>651,071</u>	<u>513,038</u>	<u>589,001</u>
Payables for Exchange Transactions	651,071	513,038	587,501
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			1,500
Payables for Non-exchange Transactions - Other			
	<u>651,071</u>	<u>513,038</u>	<u>589,001</u>

The carrying value of payables approximates their fair value.

17. Revenue Received in Advance

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	30,094	-	31,212
International Student Fees	384,290	387,000	384,849
Other	181,256	85,500	270,645
	<u>595,640</u>	<u>472,500</u>	<u>686,706</u>

18. Provision for Cyclical Maintenance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	234,462	234,462	221,623
Increase to the Provision During the Year	18,187	30,000	12,839
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(9,100)	(10,000)	-
Provision at the End of the Year	<u>243,549</u>	<u>254,462</u>	<u>234,462</u>
Cyclical Maintenance - Current	92,308	172,462	172,462
Cyclical Maintenance - Term	151,241	82,000	62,000
	<u>243,549</u>	<u>254,462</u>	<u>234,462</u>

19. Finance Lease Liability

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	69,788	75,000	81,481
Later than One Year and no Later than Five Years	139,528	150,000	201,225
Later than Five Years	-	-	-
	<u>209,316</u>	<u>225,000</u>	<u>282,706</u>

20. Funds held in Trust

	2017	2017 Budget (Unaudited)	2016
	Actual		Actual
	\$	\$	\$
Funds Held in Trust for International Students	382,022	380,000	378,621
Funds Held in Trust for Clubs, Societies and Trips	56,247	135,000	72,606
	<u>438,269</u>	<u>515,000</u>	<u>451,227</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

21. 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

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ n/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Heating Upgrade	<i>completed</i>	(8,451)	21,317	12,866	-	-
5YA Maintenance	<i>completed</i>	-	-	-	-	-
Earthquake	<i>in progress</i>	(7,241)	7,240	4,888	-	(4,889)
Carpet Replacement	<i>completed</i>	-	47,529	46,230	-	1,299
Fire Alarm System	<i>in progress</i>	-	-	2,850	-	(2,850)
Concrete Spalling	<i>in progress</i>	-	-	40,569	-	(40,569)
Totals		<u>(15,692)</u>	<u>76,086</u>	<u>107,403</u>	<u>-</u>	<u>(47,009)</u>

Represented by:

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

47,009

(47,009)

	2016	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ n/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Heating Upgrade	<i>in progress</i>	61,868	-	70,319	-	(8,451)
5YA Maintenance	<i>Completed</i>	11,550	7,223	18,773	-	-
Earthquake	<i>In Progress</i>	-	-	7,241	-	(7,241)
Carpet Replacement	<i>Completed</i>	-	8,980	8,980	-	-
Totals		<u>73,418</u>	<u>16,203</u>	<u>105,313</u>	<u>-</u>	<u>(15,692)</u>

22. 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.

23. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	5,926	3,148
Full-time equivalent members	0.53	0.15
<i>Leadership Team</i>		
Remuneration	598,048	512,951
Full-time equivalent members	5	5
Total key management personnel remuneration	603,974	516,099
Total full-time equivalent personnel	5.53	5.15

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-195	175-180
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	2017 FTE Number	2016 FTE Number
100-110	1.00	0.00
110-120	2.00	3.00
	3.00	3.00

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

24. Compensation and Other Benefits Upon Leaving

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

	2017 Actual \$0	2016 Actual \$5,000
Total	0	1
Number of People		

25. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

26. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board had no capital commitments

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board had no operating Commitments:

27. 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.

28. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	1,808,711	1,837,058	664,703
Receivables	476,838	417,000	392,939
Investments - Term Deposits	-	-	1,105,956
Total Loans and Receivables	2,285,549	2,254,058	2,163,598

Financial liabilities measured at amortised cost

Payables	651,071	513,038	587,501
Finance Leases	209,316	225,000	282,706
Total Financial Liabilities Measured at Amortised Cost	860,387	738,038	870,207

29. Events After Balance Date

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

30. Prior Period Adjustment

Comparative figure included in the financial statements relate to the financial year ended 31 December 2016. Where necessary these figures have been reclassified on a basis consistent with current disclosures for the year ended 31 December 2017.

Trip revenue is now recognised as Income and Expenditure for the school rather than being shown as external Trust Funds, which provide an additional surplus contribution in 2016 of \$5,714. Income and Expenditure will also be allocated to future periods as Revenue in Advance and Prepayments, which in the prior year have the effect of reducing Net Assets by \$5,714.

Independent auditor's report

To the readers of the financial statements of Wellington High School for the year ended 31 December 2017

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 20 to 37, which comprise the statement of financial position as at 31 December 2017, 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 2017, 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 16 November 2018. 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 3 to 18, but does not include the financial statements, and our auditor's report thereon.

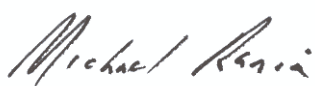
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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