



## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**School Directory**

<b>Ministry Number:</b>	48
<b>Principal:</b>	Ivan Robert Davis
<b>School Address:</b>	Motions Road, Western Springs, Auckland
<b>School Postal Address:</b>	Motions Road, Western Springs, Auckland
<b>School Phone:</b>	09 815 6730
<b>School Email:</b>	<a href="mailto:admin@wsc.school.nz">admin@wsc.school.nz</a>

# WESTERN SPRINGS COLLEGE

Annual Report - For the year ended 31 December 2021

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# Western Springs College

## Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the School.

The School's 2021 financial statements are authorised for issue by the Board.

Louise Gardiner

Full Name of Presiding Member



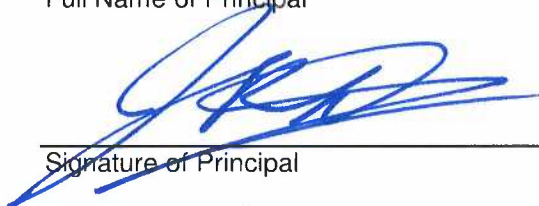
Signature of Presiding Member

23 June 2025

Date:

IVAN ROBERT DAVIS

Full Name of Principal



Signature of Principal

23 June 2025

Date:

Ivan Davis  
Principal  
Western Springs College

# Western Springs College

## Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Louise Gardiner	Presiding Member	Elected	Dec 2023
Ivan Davis	Principal ex Officio		
Chris Selwyn	Tumuaki ex Officio		
Belinda Drake	Parent Representative	Elected	Sep 2022
Craig Moller	Parent Representative	Elected	Dec 2022
Linda Pirrit	Parent Representative	Elected	Dec 2022
Eruera Lee-Morgan	Waiorea Whanau Representative	Elected	Sep 2022
Mary-Jane Thompson	Waiorea Whanau Representative	Elected	Sep2022
Tracey Watkinson	Waiorea Whanau Representative	Elected	Sep2022
Rangimarie Hunia	Waiorea Whanau Representative	Selected	Sep 2022
Rob Coltman	Parent Representative	Elected	Sep 2022
Evelyn Marsters	Parent Representative	Co-opted	Sep 2022
Freddie Simpson	Staff Representative	Elected	Dec 2023
Kimiora Rhind-Wilson	Waiorea Student Representative	Elected	Sep 2022
Radha Patel	Waiorea Student Representative	Elected	Sep 2022
In Attendance: Asha Vaidya	Secretary		

# Western Springs College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	20,662,872	21,549,373	22,436,765
Locally Raised Funds	3	1,313,388	704,680	1,184,597
Interest Income		13,266	8,000	30,173
International Students	4	981,209	764,672	1,530,701
Other Revenue		76,953	84,735	24,158
		<u>23,047,688</u>	<u>23,111,460</u>	<u>25,206,394</u>
<b>Expenses</b>				
Locally Raised Funds	3	693,984	608,607	646,169
International Students	4	358,834	391,897	566,894
Learning Resources	5	13,056,405	11,922,070	12,356,166
Administration	6	744,179	837,612	910,921
Finance		7,830	12,000	2,237
Property	7	7,583,887	9,621,823	9,533,688
Depreciation	12	616,691	300,000	568,379
Loss on Disposal of Property, Plant and Equipment		4,304	-	-
		<u>23,066,114</u>	<u>23,694,009</u>	<u>24,584,454</u>
<b>Net Surplus / (Deficit) for the year</b>		(18,426)	(582,549)	621,940
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(18,426)</u>	<u>(582,549)</u>	<u>621,940</u>

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

# Western Springs College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		5,095,611	5,095,611	4,473,671
Total comprehensive revenue and expense for the year		(18,426)	(582,549)	621,940
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>		5,077,185	4,513,062	5,095,611
Retained Earnings		5,077,185	4,513,062	5,095,611
<b>Equity at 31 December</b>		5,077,185	4,513,062	5,095,611

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

# Western Springs College

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	3,319,048	2,705,599	3,742,592
Accounts Receivable	9	883,042	968,707	968,707
GST Receivable		69,862	44,009	44,009
Prepayments		22,810	2,716	2,716
Inventories	10	-	8,957	8,957
Funds owing for Capital Works Projects	18	101,986	93,875	93,875
		<u>4,396,748</u>	<u>3,823,863</u>	<u>4,860,856</u>
<b>Current Liabilities</b>				
Accounts Payable	13	1,331,138	1,134,766	1,134,766
Revenue Received in Advance	14	539,254	1,332,584	1,215,826
Provision for Cyclical Maintenance	15	39,466	20,000	20,000
Finance Lease Liability	16	57,839	9,624	9,624
Funds held in Trust	17	225,463	864,301	864,301
Funds held for Capital Works Projects	18	66,360	66,360	66,360
		<u>2,259,520</u>	<u>3,427,635</u>	<u>3,310,877</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>2,137,228</u>	<u>396,228</u>	<u>1,549,979</u>
<b>Non-current Assets</b>				
Investments	11	40,949	41,249	41,249
Property, Plant and Equipment	12	3,239,595	4,224,222	3,640,070
		<u>3,280,544</u>	<u>4,265,471</u>	<u>3,681,319</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	289,867	147,263	134,313
Finance Lease Liability	16	50,720	1,374	1,374
		<u>340,587</u>	<u>148,637</u>	<u>135,687</u>
<b>Net Assets</b>		<u>5,077,185</u>	<u>4,513,062</u>	<u>5,095,611</u>
<b>Equity</b>		<u>5,077,185</u>	<u>4,513,062</u>	<u>5,095,611</u>

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

# Western Springs College

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		3,877,991	3,830,707	4,517,957
Locally Raised Funds		1,460,554	906,173	1,260,826
International Students		406,324	764,672	734,540
Goods and Services Tax (net)		(25,853)	-	27,263
Payments to Employees		(2,671,368)	(2,771,229)	(2,634,567)
Payments to Suppliers		(2,743,470)	(2,879,164)	(3,645,145)
Interest Paid		(7,830)	-	(2,237)
Interest Received		13,398	8,000	30,217
Net cash (to)/from Operating Activities		309,746	(140,841)	288,854
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(69,548)	(884,152)	(330,348)
Purchase of Investments		(34,565)	-	(19)
Proceeds from Sale of Investments		34,865	-	-
Net cash (to)/from Investing Activities		(69,248)	(884,152)	(330,367)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(17,093)	(12,000)	(16,103)
Funds Administered on Behalf of Third Parties		(646,949)	-	(217,067)
Net cash (to)/from Financing Activities		(664,042)	(12,000)	(233,170)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(423,544)</b>	<b>(1,036,993)</b>	<b>(274,683)</b>
Cash and cash equivalents at the beginning of the year	8	3,742,592	3,742,592	4,017,275
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>3,319,048</b>	<b>2,705,599</b>	<b>3,742,592</b>

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

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



# Western Springs College

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Western Springs College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### 1.2. Basis of Preparation

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

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

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

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

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

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

###### **Cyclical Maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

###### **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 12.

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

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

#### ***Classification of leases***

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

#### ***Recognition of grants***

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

### **1.3. 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### ***Other Grants***

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

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

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

#### ***Interest Revenue***

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

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### 1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

### 1.8. Inventories

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

### 1.9. Investments

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

### 1.10. 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.

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

### Finance Leases

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

### Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10 years
Furniture and equipment	10-15 years
Plant and machinery	10-15 years
Musical equipment	10-15 years
Computer equipment	3 years
Office administration equipment	3 years
Sports equipment	10-15 years
Other/Classroom equipment	4 years
Electrical equipment	4 years
Motor vehicles	10 years
ICT FFE	4-5 years
FFE	10 years
Leased assets	depreciated over the lift of the lease
Library resources	12.5% Diminishing value

### **1.11. Impairment of property, plant and equipment**

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

#### *Non cash generating assets*

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

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

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

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

### **1.12. Accounts Payable**

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

### **1.13. Employee Entitlements**

#### *Short-term employee entitlements*

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

### **1.14. Revenue Received in Advance**

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

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

### **1.15. Funds Held in Trust**

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

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

#### **1.16. Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

#### **1.17. Financial Instruments**

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

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

#### **1.18. Borrowings**

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

Borrowings include but are not limited to bank overdrafts, operating leases and finance leases.

#### **1.19. Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **1.20. Budget Figures**

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

#### **1.21. Services received in-kind**

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

## 2. Government Grants

	2021	2021 Budget (Unaudited)	2020
	Actual \$	\$	Actual \$
Operational Grants	3,946,303	3,766,933	4,316,417
Teachers' Salaries Grants	10,419,998	9,318,083	9,548,225
Use of Land and Buildings Grants	6,165,023	8,370,583	8,370,583
Other Government Grants	131,548	93,774	201,540
	<u>20,662,872</u>	<u>21,549,373</u>	<u>22,436,765</u>

## 3. Locally Raised Funds

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

	2021	2021 Budget (Unaudited)	2020
	Actual \$	\$	Actual \$
<b>Revenue</b>			
Donations & Bequests	1,022,942	689,680	1,001,615
Fees for Extra Curricular Activities	259,832	-	173,960
Other Revenue	30,614	15,000	9,022
	<u>1,313,388</u>	<u>704,680</u>	<u>1,184,597</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	632,744	529,547	571,167
Other Locally Raised Funds Expenditure	61,240	79,060	75,002
	<u>693,984</u>	<u>608,607</u>	<u>646,169</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>619,404</u>	<u>96,073</u>	<u>538,428</u>

## 4. International Student Revenue and Expenses

	2021	2021 Budget (Unaudited)	2020
	Actual Number	Number	Actual Number
International Student Roll	45	45	98
	2021	2021 Budget (Unaudited)	2020
	Actual \$	\$	Actual \$
<b>Revenue</b>			
International Student Fees	981,209	764,672	1,530,701
<b>Expenses</b>			
Student Recruitment	-	40,000	73,898
Employee Benefit - Salaries	290,870	299,701	287,494
Other Expenses	67,964	52,196	205,502
	<u>358,834</u>	<u>391,897</u>	<u>566,894</u>
<i>Surplus / (Deficit) for the year International Students</i>	<u>622,375</u>	<u>372,775</u>	<u>963,807</u>

## 5. Learning Resources

	2021	2021 Budget (Unaudited)	2020
	Actual \$	\$	Actual \$
Curricular	659,304	693,526	1,041,836
Information and Communication Technology	139,153	151,680	61,614
Library Resources	1,528	1,205	1,034
Employee Benefits - Salaries	12,232,999	11,045,659	11,227,198
Staff Development	23,421	30,000	24,484
	<u>13,056,405</u>	<u>11,922,070</u>	<u>12,356,166</u>

## 6. Administration

	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
Audit Fee	17,359	16,000	16,796
Board Fees	6,517	5,200	5,042
Board Expenses	9,702	18,500	32,482
Communication	30,604	46,000	46,122
Consumables	(8,453)	19,100	41,204
Legal Fees	19,446	-	9,270
Other	77,700	112,750	139,985
Employee Benefits - Salaries	572,111	581,562	558,243
Insurance	5,263	22,000	21,321
Service Providers, Contractors and Consultancy	13,930	16,500	40,456
	<u>744,179</u>	<u>837,612</u>	<u>910,921</u>

## 7. Property

	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	648,087	618,500	511,059
Cyclical Maintenance Provision	194,520	12,950	-
Grounds	46,963	26,900	62,755
Heat, Light and Water	166,272	192,000	178,411
Repairs and Maintenance	159,488	198,000	222,961
Use of Land and Buildings	6,165,023	8,370,583	8,370,583
Security	10,814	10,500	11,147
Employee Benefits - Salaries	192,720	192,390	176,772
	<u>7,583,887</u>	<u>9,621,823</u>	<u>9,533,688</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Cash and Cash Equivalents

	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
Bank Accounts	3,319,048	2,705,599	3,742,592
Cash and cash equivalents for Statement of Cash Flows	<u>3,319,048</u>	<u>2,705,599</u>	<u>3,742,592</u>

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

Of the \$3,319,048 Cash and Cash Equivalents, \$66,360 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

## 9. Accounts Receivable

	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
Receivables	7,282	179,182	179,182
Interest Receivable	-	132	132
Teacher Salaries Grant Receivable	875,760	789,393	789,393
	<u>883,042</u>	<u>968,707</u>	<u>968,707</u>
Receivables from Exchange Transactions	7,282	179,314	179,314
Receivables from Non-Exchange Transactions	875,760	789,393	789,393
	<u>883,042</u>	<u>968,707</u>	<u>968,707</u>

## 10. Inventories

	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
Stationery	-	6,989	6,989
School Uniforms	-	1,968	1,968
	<u>-</u>	<u>8,957</u>	<u>8,957</u>

## 11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Long-term Bank Deposits	40,949	41,249	41,249
Total Investments	<u>40,949</u>	<u>41,249</u>	<u>41,249</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	149,896	-	-	-	(18,610)	<b>131,286</b>
Furniture and Equipment	2,733,702	97,924	-	-	(357,242)	<b>2,474,384</b>
Information and Communication Technology	656,650	12,930	-	-	(186,402)	<b>483,178</b>
Motor Vehicles	23,167	-	-	-	(6,735)	<b>16,432</b>
Leased Assets	9,266	140,772	-	-	(43,705)	<b>106,333</b>
Library Resources	32,824	3,459	(4,304)	-	(3,997)	<b>27,982</b>
Work in Progress	34,565	-	(34,565)	-	-	-
<b>Balance at 31 December 2021</b>	<u>3,640,070</u>	<u>255,085</u>	<u>(38,869)</u>	<u>-</u>	<u>(616,691)</u>	<u><b>3,239,595</b></u>

The net carrying value of equipment held under a finance lease is \$106,333 (2020: \$9,266)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	372,194	(240,908)	<b>131,286</b>	372,194	(222,298)	<b>149,896</b>
Furniture and Equipment	4,447,505	(1,973,121)	<b>2,474,384</b>	4,349,581	(1,615,879)	<b>2,733,702</b>
Information and Communication Technology	1,024,566	(541,388)	<b>483,178</b>	1,011,636	(354,986)	<b>656,650</b>
Motor Vehicles	221,891	(205,459)	<b>16,432</b>	221,891	(198,724)	<b>23,167</b>
Leased Assets	155,493	(49,160)	<b>106,333</b>	149,725	(140,459)	<b>9,266</b>
Library Resources	140,339	(112,357)	<b>27,982</b>	157,539	(124,715)	<b>32,824</b>
Work in Progress	-	-	-	34,565	-	<b>34,565</b>
<b>Balance at 31 December</b>	<u>6,361,988</u>	<u>(3,122,393)</u>	<u><b>3,239,595</b></u>	<u>6,297,131</u>	<u>(2,657,061)</u>	<u><b>3,640,070</b></u>

## 13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	199,624	127,491	127,491
Accruals	18,545	14,465	14,465
Banking Staffing Overuse	-	30,000	30,000
Employee Entitlements - Salaries	963,853	801,891	801,891
Employee Entitlements - Leave Accrual	149,116	160,919	160,919
	<u>1,331,138</u>	<u>1,134,766</u>	<u>1,134,766</u>
Payables for Exchange Transactions	1,331,138	1,134,766	1,134,766
	<u>1,331,138</u>	<u>1,134,766</u>	<u>1,134,766</u>

The carrying value of payables approximates their fair value.

## 14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
International Student Fees in Advance	298,104	872,989	872,989
Other Revenue in Advance	241,150	459,595	342,837
	<u>539,254</u>	<u>1,332,584</u>	<u>1,215,826</u>



## 15. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	154,313	154,313	154,313
Increase/ (decrease) to the Provision During the Year	194,520	12,950	-
Use of the Provision During the Year	(19,500)	-	-
Provision at the End of the Year	329,333	167,263	154,313
Cyclical Maintenance - Current	39,466	20,000	20,000
Cyclical Maintenance - Term	289,867	147,263	134,313
	329,333	167,263	154,313

## 16. Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	65,433	9,624	9,624
Later than One Year and no Later than Five Years	54,480	1,374	1,374
Future Finance Charges	(11,354)	-	-
	108,559	10,998	10,998
<b>Represented by:</b>			
Finance lease liability - Current	57,839	9,624	9,624
Finance lease liability - Term	50,720	1,374	1,374
	108,559	10,998	10,998

## 17. Funds Held in Trust

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	225,463	864,301	864,301
	225,463	864,301	864,301

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

## 18. Funds Held for Capital Works Projects

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

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Roll Growth Block 5	38,770	-	-	-	38,770
Building Redevelopment Fund	27,590	-	-	-	27,590
F&E New Build Project	(90,918)	14,678	(20,789)	-	(97,029)
5YA General Maintenance	(1,937)	-	-	-	(1,937)
Ak Council Sports Centre	(1,020)	-	-	-	(1,020)
SIP Cricket Nets & Marae	-	-	(1,500)	-	(1,500)
SIP Shades	-	-	(500)	-	(500)
Totals	(27,515)	14,678	(22,789)	-	(35,626)

### Represented by:

Funds Held on Behalf of the Ministry of Education	66,360
Funds Due from the Ministry of Education	(101,986)
	<u>(35,626)</u>

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Roll Growth Block 5	38,770	-	-	-	38,770
Building Redevelopment Fund	27,590	-	-	-	27,590
F&E New Build Project	68,212	-	(159,130)	-	(90,918)
5YA General Maintenance	56,000	505,096	(563,033)	-	(1,937)
Ak Council Sports Centre	(1,020)	-	-	-	(1,020)
Totals	189,552	505,096	(722,163)	-	(27,515)

## 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	6,517	5,042
<i>Leadership Team</i>		
Remuneration	1,369,973	1,121,916
Full-time equivalent members	11.00	9.00
Total key management personnel remuneration	<u>1,376,490</u>	<u>1,126,958</u>

There are 12 members of the Board excluding the Principal and the Tumuaki. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (8 members) and Property (5 members) that meet a week before each Board meeting. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	180-190
Benefits and Other Emoluments	0 - 0	0 - 0
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 -110	25.00	1.00
110 -120	7.00	2.00
120-130	2.00	4.00
130-140	2.00	-
140-150	2.00	1.00
	<u>38.00</u>	<u>8.00</u>

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

## 21. 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:

	2021 Actual \$	2020 Actual \$
Total	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) The College has continuing projects from prior periods with unspent funds of \$66,360 as well as fully funded Ministry of Education projects of \$288,000 to give total capital commitments of \$354,360 as at balance date.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$148,012)

### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: nil)

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	3,319,048	2,705,599	3,742,592
Receivables	883,042	968,707	968,707
Investments - Term Deposits	40,949	41,249	41,249
Total Financial assets measured at amortised cost	4,243,039	3,715,555	4,752,548

### Financial liabilities measured at amortised cost

Payables	1,331,138	1,134,766	1,134,766
Finance Leases	108,559	10,998	10,998
Total Financial liabilities measured at amortised Cost	1,439,697	1,145,764	1,145,764

## 25. Events After Balance Date

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

## 26. Comparatives

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

## **27. COVID 19 Pandemic on going implications**

### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### **Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

### **Reduction in International students**

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

## **28. Annual Reporting Deadline**

The Board of Trustees did not comply with section 137 of the Education and Training Act 2020 in that the Board did not report by 31 May 2022, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WESTERN SPRINGS COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Western Springs College School (the School). The Auditor-General has appointed me, Matthew Coulter, using the staff and resources of BDO Auckland, 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 3 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
- Comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 23 June 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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



Matthew Coulter  
BDO Auckland  
On behalf of the Auditor-General  
Auckland, New Zealand





**2021**

**WESTERN SPRINGS COLLEGE  
NGĀ PUNA O WAIŌREA  
SCHOOL CHARTER**

**MISSION STATEMENT**

All students and staff, inspired by a love of learning, are challenged to discover and develop their unique personal strengths so that they are well equipped to share in the building of a just and sustainable society.

**SCHOOL VISION**

Western Springs College/Ngā Puna O Waiōrea is an inclusive learning community where:

Academic achievement is highly valued and encouraged through excellence in teaching.

Students receive a balanced and personalised education which addresses the needs of the whole person in a caring and supportive climate.

Individuality, critical thinking and creativity are fostered along with a sense of community, respect for and service to others.

There are expectations of high standards of behaviour which are collectively owned, clearly communicated and actively upheld.

Diversity is embraced and individual differences are affirmed.

Students feel safe and there is no place for violence, prejudice or discrimination.

Students develop enduring friendships in a healthy co-educational environment.

There is a wide range of opportunities and a high level of participation in sporting, cultural and community activities.

School governance and management are based on a commitment to power sharing according to Treaty of Waitangi responsibilities and are embodied in the Alternative Constitution, March 2019.

# TREATY OF WAITANGI PARTNERSHIP STATEMENT

## ***The Co-Governance Partnership: Meeting Treaty of Waitangi Responsibilities***

Western Springs College/Ngā Puna O Waiōrea is committed to meeting Treaty of Waitangi responsibilities by working in partnership with the school community to reach the educational and cultural aspirations of Māori students and their whanau.

The partnership involves:

- (i) Māori school community participation in consensus decision-making at all levels of school governance; and
- (ii) Senior managers reflecting the partnership in decisions, day-to-day practices, and procedures; and
- (iii) Teaching and support staff reflecting the partnership in their practice and participation in school life.

This commitment includes working towards achieving the goals of the National Education Goals (NEGs) and National Administration Guidelines (NAGs), particularly:

- acknowledging the unique place of Māori;
- increasing the participation and success of Māori students through the advancement of Māori education initiatives, including education in Te Reo Māori;
- collaborating with, and regularly reporting to, the school's Māori community concerning plans and targets for improving Māori student achievement.
- Māori students finding WSCW to be a safe and supportive environment.

## **WSCW Teaching & Learning Policy**

### **Teachers at Springs aspire to**

1. Improve teaching practice in the light of the vision, values and principles of the NZ Curriculum and the WSCW Charter.
2. Collaborate with and support colleagues in professional learning communities to learn about and implement best practice teaching and learning strategies.
3. Enhance student motivation by stimulating a love of learning and facilitating engagement in inquiry concerning interesting ideas, important concepts and compelling human issues.
4. Personalise learning by being responsive to the diversity of learners in our student body and enabling them to pursue the study of personally relevant topics, themes and issues.

5. Devise, propose and negotiate authentic learning projects with students involving interesting and challenging investigations into significant concepts and real world issues.
6. Guide student enquiries, and challenge the breadth, depth and direction of students' thinking.
7. Develop cross-curricular links and build capacity to develop integrated, inter-disciplinary learning programmes.
8. Support all students to develop the Key Competencies of the NZC and acquire the core disciplinary skills to enable increasingly independent learning.
9. Use assessment data to facilitate improved learning by tracking the academic progress of students and adjusting teaching practice accordingly.
10. Acknowledge Treaty of Waitangi partnership responsibilities: acquire and employ cultural competencies to meet the needs of Māori learners.
11. Use e-learning technologies to facilitate the use of effective pedagogies.

### **Learning at Springs/Waiōrea**

1. Participating in learning experiences, using technologies, locating and responding to resources in order to access and generate information related to important issues and ideas – students engage in experiential learning and develop research skills.
2. Processing information through learning activities enabling understanding, analysis and synthesis – students develop thinking skills involving the use of reasoning and logic.
3. Evaluating the relevance, accuracy and significance of this information – students develop critical thinking skills.
4. Collaborating with peers in teams/groups to investigate issues, develop evidence-based perspectives and propose recommendations for change or improvement – students learn to work effectively with others.
5. Using multi-media forms to present or communicate thoughtful and creative solutions to authentic problems of immediate and compelling interest, concern and significance to individuals and communities (local; national; international) – students are encouraged to think creatively; students develop communication skills; students learn to address issues such as sustainability and justice.
6. Achieving academic standards to the level of one's potential ability, securing national qualifications and advancing career options – students strive for excellence and prepare for and explore pathways for life beyond school.

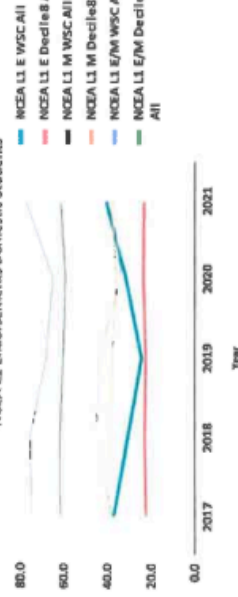
## **Student Outcomes**

1. Students increasingly make personal choices and decisions about the ideas, issues and problems they are motivated to inquire into.
2. Students increasingly participate actively in discussion and dialogue with teachers, peers and others, learning to value others' viewpoints, seeking feedback and inviting critiques, and reflecting on these.
3. Students increasingly take ownership of, and responsibility for their learning.
4. Students increasingly develop the confidence to think for themselves and become independent learners.
5. Students increasingly develop the knowledge and skills relevant to working for change concerning local, national and international issues.
6. Students further develop the Key Competencies, and in so doing become equipped for lifelong learning.
7. Students experience creative self-expression and self-discovery through their learning.
8. Students develop a strong self-identity, arrive at their own values and beliefs, and realise a sense of their actual and potential ability to contribute to their communities.

All domestic WSCN/PoW students compared with NZ decile 8 schools  
Endorsement rate

	2017	2018	2019	2020	2021
NCEA L1 E WSC All	37.0	30.8	24.6	31.5	40.6
NCEA L1 E Decile8 All	22.6	23.2	22.7	23.8	23.5
NCEA L1 M WSC All	37.9	49.2	44.0	35.8	37.2
NCEA L1 M Decile8 All	39.2	38.9	37.9	35.6	38.3
NCEA L1 E/M WSC All	74.9	76.0	68.5	65.4	77.8
NCEA L1 E/M Decile8 All	61.8	62.1	60.6	59.5	61.8

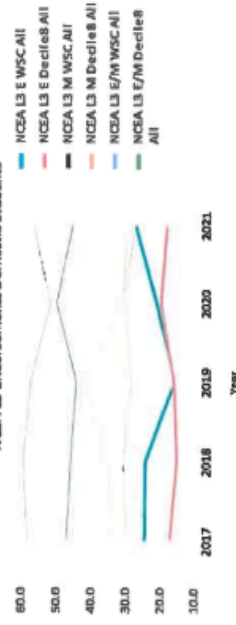
NCEA L1 Endorsements Domestic Students



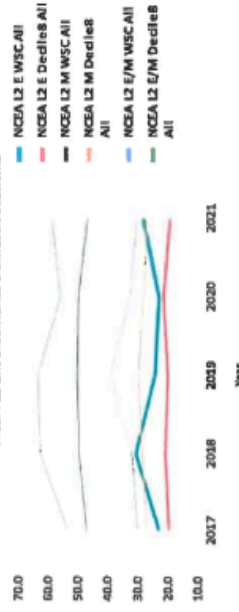
Endorsement rate

	2017	2018	2019	2020	2021
NCEA L3 E WSC All	24.6	24.3	15.8	20.9	27.0
NCEA L3 E Decile8 All	17.3	15.2	16.0	19.7	17.9
NCEA L3 M WSC All	33.9	35.1	41.8	30.7	29.3
NCEA L3 M Decile8 All	29.8	30.7	28.2	30.1	27.3
NCEA L3 E/M WSC All	58.5	58.5	57.4	51.8	56.3
NCEA L3 E/M Decile8 All	47.1	45.9	44.2	49.8	45.2

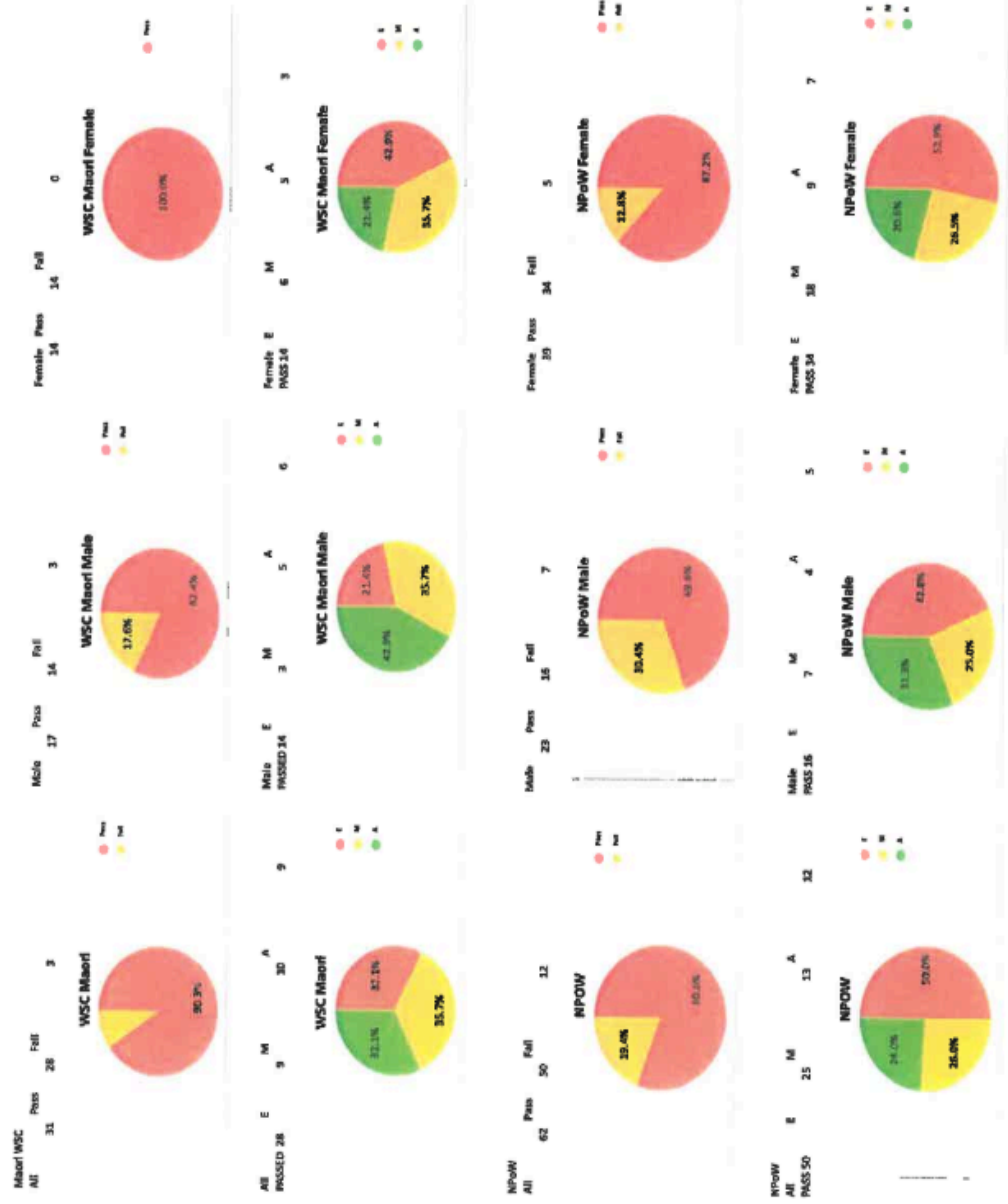
NCEA L3 Endorsements Domestic Students



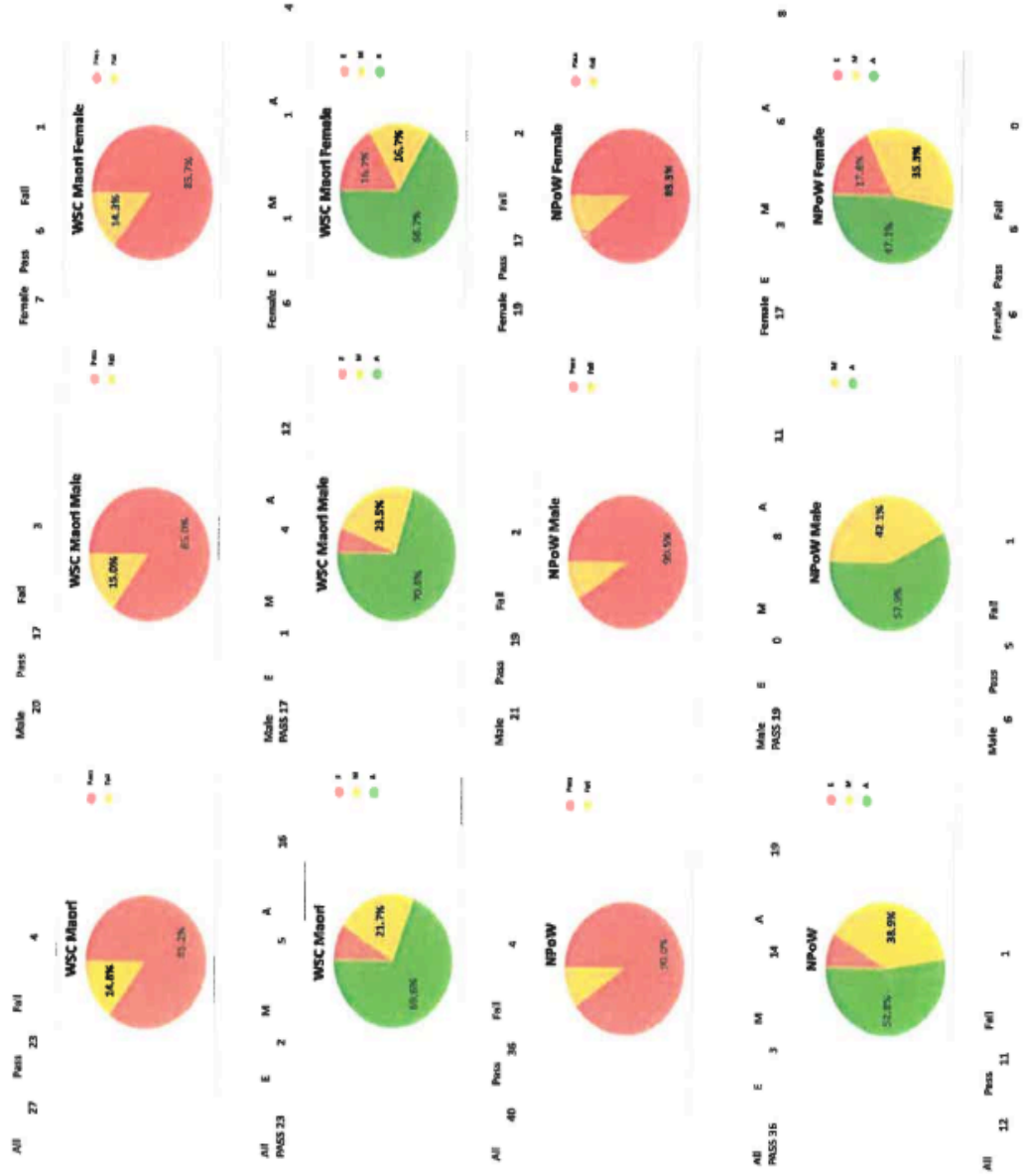
NCEA L2 Endorsements Domestic Students



42.1



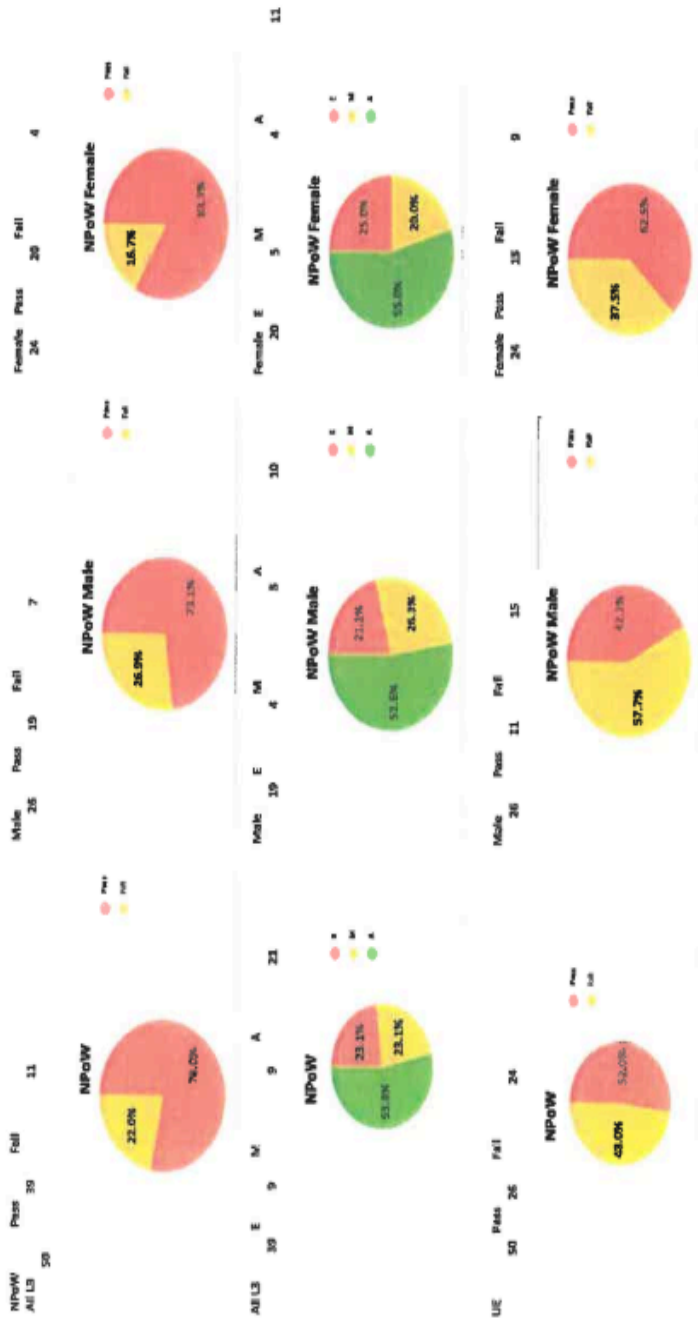
YR12



WISC Maori	Pass	Fail	Male	Pass	Fail	WISC Maori Male	Pass	Fail	Female	Pass	Fail	WISC Maori Female
All LB	12	5	8	4	4	WISC Maori	17	8	9	6	1	WISC Maori
Pass 12			Pass 8			Pass 17			Pass 9			Pass 6
Fail 5			Fail 4			Fail 8			Fail 9			Fail 1
WISC Maori			WISC Maori			WISC Maori			WISC Maori			WISC Maori
70.0%	20.0%		50.0%	50.0%		50.0%	50.0%		50.0%	25.0%	25.0%	50.0%
30.0%	80.0%		50.0%	50.0%		50.0%	50.0%		50.0%	25.0%	25.0%	50.0%
Pass	Fail		Pass	Fail		Pass	Fail		Pass	Fail	Fail	Pass
12	5		8	4		17	8		9	6	1	6
WISC Maori			WISC Maori			WISC Maori			WISC Maori			WISC Maori
50.0%	50.0%		50.0%	50.0%		50.0%	50.0%		50.0%	25.0%	25.0%	50.0%
50.0%	50.0%		50.0%	50.0%		50.0%	50.0%		50.0%	25.0%	25.0%	50.0%
Pass	Fail		Pass	Fail		Pass	Fail		Pass	Fail	Fail	Pass
12	5		8	4		17	8		9	6	1	6



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**WESTERN  
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## **Western Springs College**

### **Kiwisport Statement**

**As at 31 December 2021**

Kiwisport is a government funding initiative to support students participation in organised sport. In 2021 the school received \$42,590 for Kiwisport funding. This was used to assist our Sports Director to arrange programmes and for professional development of staff to implement education programmes in our school.