



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	48
Principal:	Ivan Robert Davis
School Address:	Motions Road, Western Springs, Auckland
School Phone:	09 815 6730
School Email:	admin@wsc.school.nz

WESTERN SPRINGS COLLEGE

Annual Report - For the year ended 31 December 2022

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Western Springs College

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the School.

The School's 2022 financial statements are authorised for issue by the Board.

Louise Gardiner

Full Name of Presiding Member



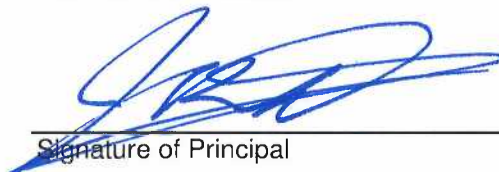
Signature of Presiding Member

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 2022

Name	Position	How Position Gained	Term Expired/ Expires
Louise Gardiner	Presiding Member	Elected	Sep 2025
Ivan Davis	Principal	ex Officio	
Chris Selwyn	Waiorea Tumuaki	ex Officio	
Belinda Drake	Parent Representative	Elected	Sep 2022
Carol Gunn	Parent Representative	Elected	Sep 2025
Craig Moller	Parent Representative	Elected	Sep 2022
Linda Pirrit	Parent Representative	Elected	Sep 2022
SarahTizard	Parent Representative	Elected	Sep 2025
Joseph McCready	Parent Representative	Elected	Sep 2025
Jackie Floyd	Parent Representative	Elected	Sep 2025
Eruera Lee-Morgan	Waiorea Whanau Representative	Elected	Dec 2021
Tracey Bell	Waiorea Whanau Representative	Elected	Sep 2025
Mary-Jane Thompson	Waiorea Whanau Representative	Elected	Sep 2025
Keri Gardner	Waiorea Whanau Representative	Elected	Sep 2025
Tracey Watkinson	Waiorea Whanau Representative	Elected	Dec 2021
Rangimarie Hunia	Waiorea Whanau Representative	Selected	Dec 2021
Rob Coltman	Parent Representative	Elected	Sep 2022
Evelyn Marsters	Parent Representative	Co-opted	Sep 2025
Robert Pollock	Staff Representative	Elected	Sep 2025
Emma Mapihi Campbell	Waiorea Staff Representative	Elected	Sep 2025
Freddie Simpson	Staff Representative	Elected	Sep 2022
Kimiora Rhind-Wilson	Waiorea Student Representative	Elected	Sep 2022
Nikau Balme	Waiorea Student Representative	Elected	Sep 2023
Radha Patel	Waiorea Student Representative	Elected	Sep 2023
In Attendance: Asha Vaidya	Secretary		

Western Springs College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	22,470,753	22,680,784	20,662,872
Locally Raised Funds	3	1,856,955	1,073,401	2,294,597
Interest Income		36,149	1,000	13,266
Other Revenue		48,683	25,000	76,953
		24,412,540	23,780,185	23,047,688
Expenses				
Locally Raised Funds	3	777,158	777,421	1,052,818
Learning Resources	4	15,083,911	14,103,425	13,673,096
Administration	5	1,082,221	922,135	744,179
Finance		8,570	3,000	7,830
Property	6	8,078,007	9,788,607	7,583,887
Loss on Disposal of Property, Plant and Equipment		2,362	-	4,304
		25,032,229	25,594,588	23,066,114
Net Surplus / (Deficit) for the year		(619,689)	(1,814,403)	(18,426)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(619,689)	(1,814,403)	(18,426)

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		5,077,185	5,077,185	5,095,611
Total comprehensive revenue and expense for the year		(619,689)	(1,814,403)	(18,426)
Equity at 31 December		4,457,496	3,262,782	5,077,185
Accumulated comprehensive revenue and expense		4,457,496	3,262,782	5,077,185
Equity at 31 December		4,457,496	3,262,782	5,077,185

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	3,895,048	2,154,645	3,319,048
Accounts Receivable	8	1,214,292	883,042	883,042
GST Receivable		68,832	69,862	69,862
Prepayments		29,725	22,810	22,810
Funds Receivable for Capital Works Projects	16	105,138	101,986	101,986
		5,313,035	3,232,345	4,396,748
Current Liabilities				
Accounts Payable	11	1,461,257	1,331,138	1,331,138
Revenue Received in Advance	12	961,593	539,254	539,254
Provision for Cyclical Maintenance	13	94,466	39,466	39,466
Finance Lease Liability	14	58,189	57,839	57,839
Funds held in Trust	15	596,405	225,463	225,463
Funds held for Capital Works Projects	16	306,124	66,360	66,360
		3,478,034	2,259,520	2,259,520
Working Capital Surplus/(Deficit)		1,835,001	972,825	2,137,228
Non-current Assets				
Investments	9	40,949	40,949	40,949
Property, Plant and Equipment	10	2,942,677	2,689,595	3,239,595
		2,983,626	2,730,544	3,280,544
Non-current Liabilities				
Provision for Cyclical Maintenance	13	312,212	389,867	289,867
Finance Lease Liability	14	48,919	50,720	50,720
		361,131	440,587	340,587
Net Assets		4,457,496	3,262,782	5,077,185
Equity		4,457,496	3,262,782	5,077,185

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		4,853,486	4,015,280	3,487,075
Locally Raised Funds		955,741	797,820	1,971,429
International Students		1,123,611	300,581	(87,560)
Goods and Services Tax (net)		1,030	-	(25,853)
Payments to Employees		(3,441,493)	(3,229,483)	(2,639,083)
Payments to Suppliers		(3,247,141)	(3,046,601)	(2,960,997)
Interest Received		36,149	1,000	13,398
Net cash from/(to) Operating Activities		281,383	(1,161,403)	(241,591)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(259,829)	-	(183,786)
Proceeds from Sale of Investments		-	-	34,865
Net cash from/(to) Investing Activities		(259,829)	-	(148,921)
Cash flows from Financing Activities				
Finance Lease Payments		(53,108)	(3,000)	(24,921)
Funds Administered on Behalf of Third Parties		607,554	-	(8,111)
Net cash from/(to) Financing Activities		554,446	(3,000)	(33,032)
Net increase/(decrease) in cash and cash equivalents		576,000	(1,164,403)	(423,544)
Cash and cash equivalents at the beginning of the year	7	3,319,048	3,319,048	3,742,592
Cash and cash equivalents at the end of the year	7	3,895,048	2,154,645	3,319,048

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 whole 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

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 to which they relate. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period to which they relate. The grants are not received in cash by the School and are paid directly 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 where conditions exist

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 recognised as revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 expected 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, canteen 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 funded by the Board to buildings owned by the Crown or directly by the board 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 Statement of Comprehensive Revenue and Expense 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	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	Term of 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in Statement of Comprehensive Revenue and Expense in the period in which they arise.

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 Comprehensive Revenue and Expense.

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

1.16. Funds held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.17. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the Resource Teachers of Learning & Behaviour programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.18. 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 of the School, makes up the most significant part of the Board's responsibilities outside the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.19. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the Statement of Comprehensive Revenue and Expense.

1.20. 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.

1.21. Budget Figures

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

1.22. 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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,874,829	3,906,145	3,946,303
Teachers' Salaries Grants	10,851,524	10,294,921	10,419,998
Use of Land and Buildings Grants	6,600,844	8,370,583	6,165,023
Other Government Grants	143,556	109,135	131,548
	<u>22,470,753</u>	<u>22,680,784</u>	<u>20,662,872</u>

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

3. Locally Raised Funds

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	934,558	756,320	1,022,942
Fees for Extra Curricular Activities	228,942	-	259,832
Other Revenue	13,008	16,500	30,614
International Student Fees	680,447	300,581	981,209
	<u>1,856,955</u>	<u>1,073,401</u>	<u>2,294,597</u>
Expenses			
Extra Curricular Activities Costs	426,390	493,328	632,744
Other Locally Raised Funds Expenditure	57,557	68,100	61,240
International Student - Student Recruitment	8,865	-	-
International Student - Employee Benefit - Salaries	228,768	173,007	290,870
International Student - Other Expenses	55,578	42,986	67,964
	<u>777,158</u>	<u>777,421</u>	<u>1,052,818</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>1,079,797</u>	<u>295,980</u>	<u>1,241,779</u>

During the year the School hosted 34 International students (2021:45)

4. Learning Resources

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	998,608	762,486	659,304
Information and Communication Technology	138,507	202,831	139,153
Library Resources	2,497	1,650	1,528
Employee Benefits - Salaries	13,287,374	12,550,258	12,232,999
Staff Development	29,174	36,200	23,421
Depreciation	627,751	550,000	616,691
	<u>15,083,911</u>	<u>14,103,425</u>	<u>13,673,096</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	18,433	18,250	17,359
Board Fees	8,085	6,550	6,517
Board Expenses	19,839	16,750	9,702
Communication	32,393	49,220	30,604
Consumables	42,478	60,600	(8,453)
Legal Fees	11,660	18,000	19,446
Other	127,581	111,950	77,700
Employee Benefits - Salaries	735,756	602,815	572,111
Insurance	26,544	26,000	5,263
Service Providers, Contractors and Consultancy	59,452	12,000	13,930
	<u>1,082,221</u>	<u>922,135</u>	<u>744,179</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	698,377	695,000	648,087
Cyclical Maintenance Provision	77,345	100,000	194,520
Grounds	53,622	82,700	46,963
Heat, Light and Water	203,294	144,500	166,272
Repairs and Maintenance	213,399	187,000	159,488
Use of Land and Buildings	6,600,844	8,370,583	6,165,023
Security	16,831	10,500	10,814
Employee Benefits - Salaries	214,295	198,324	192,720
	<u>8,078,007</u>	<u>9,788,607</u>	<u>7,583,887</u>

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.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	3,895,048	2,154,645	3,319,048
Cash and Cash Equivalents for Statement of Cash Flows	<u>3,895,048</u>	<u>2,154,645</u>	<u>3,319,048</u>

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

Of the \$3,895,048 Cash and Cash Equivalents, \$306,124 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	255,907	7,282	7,282
Teacher Salaries Grant Receivable	958,385	875,760	875,760
	<u>1,214,292</u>	<u>883,042</u>	<u>883,042</u>
Receivables from Exchange Transactions	255,907	7,282	7,282
Receivables from Non-Exchange Transactions	958,385	875,760	875,760
	<u>1,214,292</u>	<u>883,042</u>	<u>883,042</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Non-current Asset			
Long-term Bank Deposits	40,949	40,949	40,949
Total Investments	<u>40,949</u>	<u>40,949</u>	<u>40,949</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	131,286	8,040	-	-	(17,408)	121,918
Furniture and Equipment	2,474,384	108,002	-	-	(339,454)	2,242,932
Information and Communication Technology	483,178	3,400	-	-	(183,850)	302,728
Motor Vehicles	16,432	133,293	-	-	(10,430)	139,295
Leased Assets	106,333	73,366	-	-	(72,520)	107,179
Library Resources	27,982	7,094	(2,362)	-	(4,089)	28,625
Balance at 31 December 2022	<u>3,239,595</u>	<u>333,195</u>	<u>(2,362)</u>	<u>-</u>	<u>(627,751)</u>	<u>2,942,677</u>

The net carrying value of furniture and equipment held under a finance lease is \$107,179 (2021: \$106,333)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	380,234	(258,316)	121,918	372,194	(240,908)	131,286
Furniture and Equipment	4,555,508	(2,312,576)	2,242,932	4,447,505	(1,973,121)	2,474,384
Information and Communication Technology	1,027,966	(725,238)	302,728	1,024,566	(541,388)	483,178
Motor Vehicles	355,184	(215,889)	139,295	221,891	(205,459)	16,432
Leased Assets	213,351	(106,172)	107,179	155,493	(49,160)	106,333
Library Resources	135,589	(106,964)	28,625	140,339	(112,357)	27,982
Balance at 31 December	<u>6,667,832</u>	<u>(3,725,155)</u>	<u>2,942,677</u>	<u>6,361,988</u>	<u>(3,122,393)</u>	<u>3,239,595</u>

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	179,942	199,624	199,624
Accruals	47,165	18,545	18,545
Banking Staffing Overuse	3,693	-	-
Employee Entitlements - Salaries	1,048,131	963,853	963,853
Employee Entitlements - Leave Accrual	182,326	149,116	149,116
	<u>1,461,257</u>	<u>1,331,138</u>	<u>1,331,138</u>
Payables for Exchange Transactions	<u>1,461,257</u>	<u>1,331,138</u>	<u>1,331,138</u>
	<u>1,461,257</u>	<u>1,331,138</u>	<u>1,331,138</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	741,268	298,104	298,104
Other Revenue in Advance	220,325	241,150	241,150
	<u>961,593</u>	<u>539,254</u>	<u>539,254</u>

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	329,333	329,333	154,313
Increase to the Provision During the Year	81,291	100,000	194,520
Other Adjustments	(3,946)	-	-
Use of the Provision During the Year	-	-	(19,500)
Provision at the End of the Year	<u>406,678</u>	<u>429,333</u>	<u>329,333</u>
Cyclical Maintenance - Current	94,466	39,466	39,466
Cyclical Maintenance - Non current	312,212	389,867	289,867
	<u>406,678</u>	<u>429,333</u>	<u>329,333</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	62,549	65,433	65,433
Later than One Year and no Later than Five Years	50,230	54,480	54,480
Future Finance Charges	(5,671)	(11,354)	(11,354)
	<u>107,108</u>	<u>108,559</u>	<u>108,559</u>
Represented by:			
Finance lease liability - Current	58,189	57,839	57,839
Finance lease liability - Non-current	48,919	50,720	50,720
	<u>107,108</u>	<u>108,559</u>	<u>108,559</u>

15. Funds Held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	596,405	225,463	225,463
	<u>596,405</u>	<u>225,463</u>	<u>225,463</u>

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

16. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	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	(97,029)	-	(4,452)	-	(101,481)
5YA General Maintenance	(1,937)	-	-	-	(1,937)
Ak Council Sports Centre	(1,020)	-	-	-	(1,020)
SIP Cricket Nets & Marae #231789	(1,500)	214,200	(8,000)	-	204,700
SIP Shades #232965	(500)	73,800	(74,000)	-	(700)
Paving	-	34,727	(34,727)	-	-
Hall Reconfiguration #229770 STRG	-	67,370	(32,306)	-	35,064
Totals	<u>(35,626)</u>	<u>390,097</u>	<u>(153,485)</u>	<u>-</u>	<u>200,986</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	306,124
Funds Receivable from the Ministry of Education	(105,138)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	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	<u>(27,515)</u>	<u>14,678</u>	<u>(22,789)</u>	<u>(35,626)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	66,360
Funds Receivable from the Ministry of Education	(101,986)

17. 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.

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Tumuaki, Associate, Deputy and Assistant Principals, Kaihautu and the Business Manager.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	8,085	6,517
<i>Leadership Team</i>		
Remuneration	1,368,508	1,369,973
Full-time equivalent members	10.00	11.00
Total key management personnel remuneration	<u>1,376,593</u>	<u>1,376,490</u>

There are 15 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 Presiding member 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190-200
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	2022 FTE Number	2021 FTE Number
100 -110	23.00	25.00
110 -120	7.00	7.00
120 - 130	4.00	2.00
130 - 140	2.00	2.00
140 - 150	2.00	2.00
	<u>38.00</u>	<u>38.00</u>

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

19. 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 members, or employees during the financial year in relation to that cessation and the number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	\$ -	\$ -
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$238,000 contract for cricket nets and synthetic turf, which will be fully funded by the Ministry of Education. \$214,200 has been received of which \$9,500 has been spent on the project to date; and

(b) \$673,700 contract for the Hall Reconfiguration, as agent for the Ministry of Education. This project is fully funded by the Ministry and \$67,370 has been received of which \$32,306 has been spent on the project to balance date.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$354,360)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

22. 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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	3,895,048	2,154,645	3,319,048
Receivables	1,214,292	883,042	883,042
Investments - Term Deposits	40,949	40,949	40,949
Total Financial assets measured at amortised cost	<u>5,150,289</u>	<u>3,078,636</u>	<u>4,243,039</u>

Financial liabilities measured at amortised cost

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Payables	1,461,257	1,331,138	1,331,138
Finance Leases	107,108	108,559	108,559
Total Financial liabilities measured at amortised Cost	<u>1,568,365</u>	<u>1,439,697</u>	<u>1,439,697</u>

23. Events After Balance Date

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

24. 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 2023, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education.

Analysis of Variance Reporting



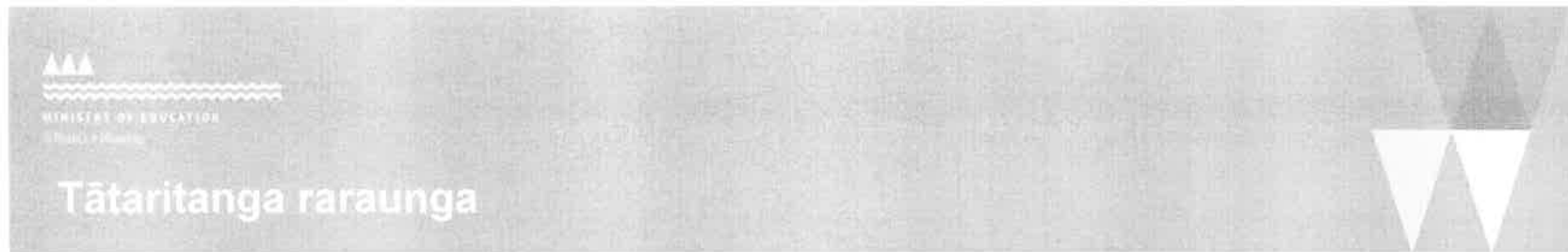
School Name:	Western Springs College Ngā Puna o Waiōrea			School Number:	48	2022 Data set																					
Strategic Aim:	Academic: To attain the highest possible levels of student achievement.																										
Annual Aim:	Emphasis on grade quality for all students at all levels																										
Target:	Aspirational goal >90% pass rate NCEA L1, 2, 3.																										
Baseline Data:	<table><tr><td>WSCW pass rates:</td><td>Level 1: 78.2%</td><td>Level 2: 86.8%</td><td>Level 3: 80.4%</td><td>UE: 64.8%</td></tr><tr><td>National (NZ) pass rates:</td><td>Level 1: 64.9%</td><td>Level 2: 74.9%</td><td>Level 3: 68.2%</td><td>UE: 50.3%</td></tr><tr><td>WSCW Grade Quality: (Merit/Excellence)</td><td>Level 1: 67.3%</td><td>Level 2: 60.8%</td><td>Level 3: 48.3%</td><td></td></tr><tr><td>National Grade Quality:</td><td>Level 1: 50.8%</td><td>Level 2: 40.5%</td><td>Level 3: 40.8%</td><td></td></tr></table>							WSCW pass rates:	Level 1: 78.2%	Level 2: 86.8%	Level 3: 80.4%	UE: 64.8%	National (NZ) pass rates:	Level 1: 64.9%	Level 2: 74.9%	Level 3: 68.2%	UE: 50.3%	WSCW Grade Quality: (Merit/Excellence)	Level 1: 67.3%	Level 2: 60.8%	Level 3: 48.3%		National Grade Quality:	Level 1: 50.8%	Level 2: 40.5%	Level 3: 40.8%	
WSCW pass rates:	Level 1: 78.2%	Level 2: 86.8%	Level 3: 80.4%	UE: 64.8%																							
National (NZ) pass rates:	Level 1: 64.9%	Level 2: 74.9%	Level 3: 68.2%	UE: 50.3%																							
WSCW Grade Quality: (Merit/Excellence)	Level 1: 67.3%	Level 2: 60.8%	Level 3: 48.3%																								
National Grade Quality:	Level 1: 50.8%	Level 2: 40.5%	Level 3: 40.8%																								
	<table><tr><td>1. Maori WSCW:</td><td>Level 1: 71.7%</td><td>Level 2: 81.3%</td><td>Level 3: 67.9%</td><td>UE: 32.1%</td></tr><tr><td>2. Maori National:</td><td>Level 1: 53.9%</td><td>Level 2: 64.1%</td><td>Level 3: 55.7%</td><td>UE: 30.9%</td></tr><tr><td>3. Pasifika WSC:</td><td>Level 1: 54.5%</td><td>Level 2: 78.1%</td><td>Level 3: 80%</td><td>UE: 40%</td></tr><tr><td>4. Pasifika Nat:</td><td>Level 1: 56.6%</td><td>Level 2: 67.3%</td><td>Level 3: 59.4%</td><td>UE: 28.7%</td></tr></table>							1. Maori WSCW:	Level 1: 71.7%	Level 2: 81.3%	Level 3: 67.9%	UE: 32.1%	2. Maori National:	Level 1: 53.9%	Level 2: 64.1%	Level 3: 55.7%	UE: 30.9%	3. Pasifika WSC:	Level 1: 54.5%	Level 2: 78.1%	Level 3: 80%	UE: 40%	4. Pasifika Nat:	Level 1: 56.6%	Level 2: 67.3%	Level 3: 59.4%	UE: 28.7%
1. Maori WSCW:	Level 1: 71.7%	Level 2: 81.3%	Level 3: 67.9%	UE: 32.1%																							
2. Maori National:	Level 1: 53.9%	Level 2: 64.1%	Level 3: 55.7%	UE: 30.9%																							
3. Pasifika WSC:	Level 1: 54.5%	Level 2: 78.1%	Level 3: 80%	UE: 40%																							
4. Pasifika Nat:	Level 1: 56.6%	Level 2: 67.3%	Level 3: 59.4%	UE: 28.7%																							



Analysis of Variance Reporting

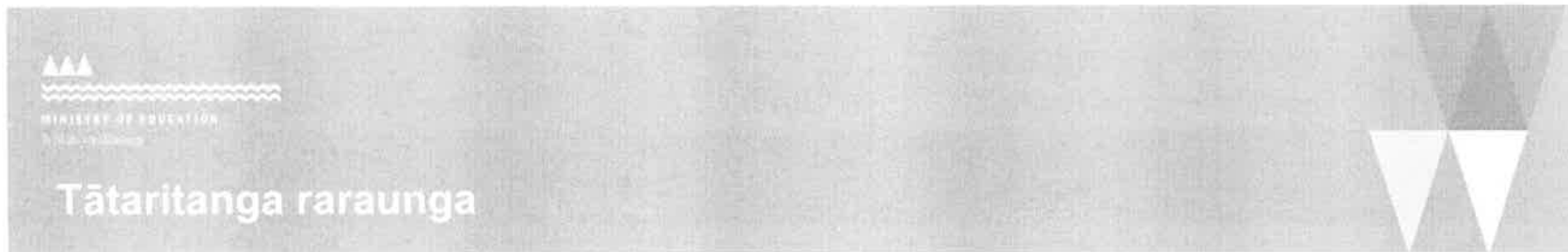


School Name:	Western Springs College/ Ngā Puna o Waiōrea	School Number:	0048 2022 Data set
Strategic Aim:	<p>Academic:</p> <p>To attain the highest possible levels of student achievement.</p> <p>This will be achieved by:</p> <ol style="list-style-type: none"> 1. Maintaining outstanding academic results at all levels 2. Improving grade quality on the part of all students at all levels, particularly by <ul style="list-style-type: none"> – improving grade quality on the part of Māori students at all levels – improving grade quality on the part of Pacific students at all levels – improving the grade quality of boys across all levels 3. Further strengthening the learning culture of the junior school 4. Catering for the needs of gifted, talented and very able students 5. Personalising assessments 6. Developing students' careers management competencies 7. Widely communicating and celebrating student achievements in the academic, cultural and sporting spheres 8. Further strengthen Ngā Puna o Waiōrea tikanga ako supporting outcomes of grade quality targets. 9. Continued on-going inclusion and development of kaupapa Māori specific subjects for learning delivery 		
Annual Aim:	<p>NCEA/UE/Scholarship aspirational goals - 90+% pass rates</p> <p>Kahui Ako achievement challenges (Oracy/wellbeing/cultural thriving)</p> <p>Māori and Pacific student achievement aspirational goals of 90%+ pass rates</p> <p>Emphasis on grade quality for all students at all levels</p>		

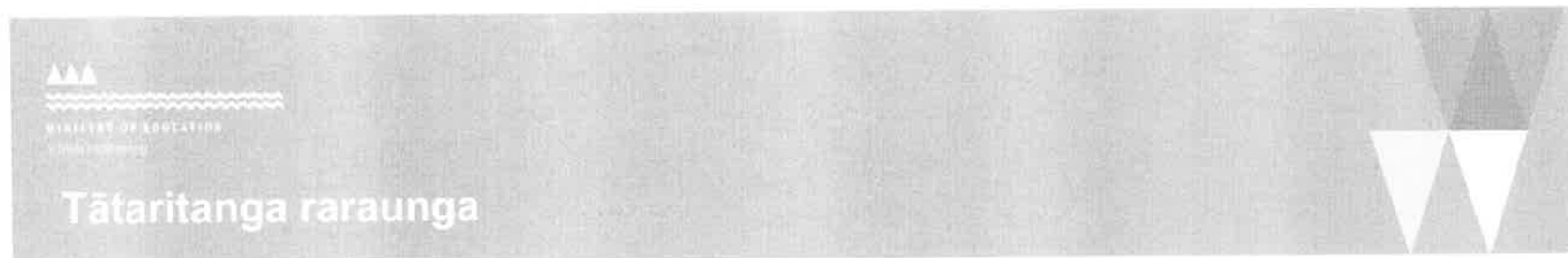


Target:	Aspirational goal >90% pass rate NCEA L1, 2, 3.
Baseline Data:	NPOW pass rates: Level 1: 49% Level 2: 80% Level 3: 63% UE: 41%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Record the specific actions you have taken throughout the year to achieve, or make progress towards achieving, the target set out in your charter. These actions may include changes to practice, implementation of different strategies, use of new resources/personnel etc.</p> <p>Heads of House and Tumuaki Tuarua monitor achievement throughout the year in the reporting cycle and make plans and prioritise student intervention which includes, liaising with teachers, whanau and Learning centre.</p> <p>Heads of Department are encouraged/reminded to refer to HoH for further intervention.</p> <p>Form Teachers, Heads of House and Tumuaki Tuarua to follow up with low engagement students and their whānau.</p> <p>Early connection with Learning Centre staff. PALS helped with younger students.</p>	<p>Record details of the outcomes you have achieved in relation to the target you set. Provide numbers and percentages where appropriate (eg, of students or cohorts of students that are now achieving at expected levels). You may also like to consider recording outcomes such as the reaction/response of teachers and/or students to the specific actions taken (were there changes in attitude, motivation or engagement).</p> <p>Tracking PAT scores from Y9 to Y10 as a core class.</p> <p>We track against National levels.</p>	<p>Record an analysis of your results and discuss the possible reasons for any difference in the aims and targets set in your charter and the outcomes you have achieved.</p> <p>You might like to consider the following questions:</p> <ul style="list-style-type: none"> - Why did you get (or not get) the outcomes you thought you would? <p>There has been a decline in NCEA achievement rates nationally that corresponds with WSCW's rates over the last two years (although our figures remain ahead of the national rate).</p> <p>Tracking cohorts using PAT test scores from the the beginning of Year 9 shows a correspondence in terms of NCEA certificate attainment. For example:</p> <p>2021 Level 1 = 82.5% (Cohort Year 9 PATs Maths stanine average: 4.3; Comprehension stanine average: 4.8)</p> <p>2022 Level 1 = 78.2% (Cohort Year 9 PATs Maths stanine</p>	<p>You might like to consider the following questions:</p> <ul style="list-style-type: none"> - Based on the outcomes and the reasons for these, what will you do the same/ differently next year? <p>NCEA Traffic Light system has been introduced to better track students' progress towards NCEA. This is a termly Green/ Orange/ Red indicator from each subject teacher to communicate concerns earlier and more regularly than last year.</p> <ul style="list-style-type: none"> - What impact is there on current and ongoing teaching practice as a result of the actions taken and the results? <p>Springs PLD programme for the year is CRP with an outside facilitator and in school coaching.</p> <p>Whānau teachers also have a role in tracking attendance and having learning conversations around attendance and achievement</p> <ul style="list-style-type: none"> - Have you identified any ongoing teacher or student needs?



<p>Whānau teacher learning conversations which resulted in goal setting or referral to HoH/Teacher/LC</p>		<p>average: 4.0; Comprehension stanine average: 4.1)</p> <p>The 2021 to 2022 L1 drop aligns with the performance of the Year 9 intake in those two key tracking indicators. Overall, 2019 and 2020's cohorts were weaker in Maths and Reading Comprehension than those before and after.</p> <p>Students sitting NCEA in 2021 had the considerable advantage of Unexpected Events Grades gained during the year to fall back on and in fact, most students did not attend their external exams. 2022 did not have this internal-external advantage for our students.</p> <p>- Which strategies worked well and had a significant impact on your progress in achieving your target? Why do you think this was the case?</p> <p>Wrap meetings allow for individual action plans for students/ groups</p>	<p>Support for devices for students without access to devices.</p> <p>- What funding/resourcing may be necessary to support identified actions and needs?</p> <p>With the introduction of the Literacy and Numeracy co-requisites in 2024 and our intention to run these first at Year 10, a coordinated assessment management, tracking and cross-curricular pedagogical approach is needed. This requires a formal management structure to ensure its effectiveness (a coordinator).</p>
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		<p>of students. The frequency of these is important as is the follow through and the reporting on the outcomes. Wrap meetings include Heads of House and their senior leader, the head of Learning Support, the head of Guidance and the head of the Learning Centre. Their perspectives feed into conversations about individual ākonga attendance, engagement and achievement and actions are agreed upon. Some ākonga will be on every agenda; others will be discussed as the need arises.</p> <p>– Which strategies were not effective and had little or no impact in achieving your target? Why do you think this was the case?</p> <p>Only had Pasifika and mainstream Maori parent evening, we could have done more. Also maybe extended NCEA info evening to other parents as well?</p>	
Planning for next year:			



Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.

For 2023 we have replaced aspirational targets with achievable targets based on data. The Board is supporting our student device strategy/ actions.



**WESTERN
SPRINGS
COLLEGE**

NGĀ PUNA O WAIŌREA

WHAIA TE MĀTAURANGA

MOTIONS ROAD
AUCKLAND 1022 NEW ZEALAND
P +64 9 815 6730
F +64 9 815 6740
E admin@wsc.school.nz
westernsprings.school.nz

Western Springs College

Kiwisport Statement

As at 31 December 2022

Kiwisport is a government funding initiative to support students participation in organised sport. In 2022 the school received \$43,972 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.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF WESTERN SPRINGS COLLEGE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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