



**WESTERN
SPRINGS
COLLEGE**

WHAIA TE MĀTAURANGA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	48
Principal:	Ivan Robert Davis
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WESTERN SPRINGS COLLEGE-NGĀ PUNA O WAIŌREA

Annual Financial Statements - For the year ended 31 December 2023

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Western Springs College-Ngā Puna o Waiōrea

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the School.

The School's 2023 financial statements are authorised for issue by the Board.

Louise Gardiner

Full Name of Presiding Member



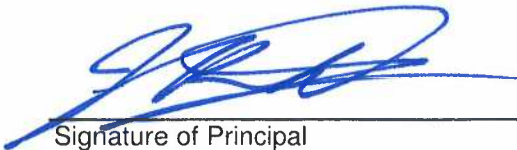
Signature of Presiding Member

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-Ngā Puna o Waiōrea

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Louise Gardiner	Co-Presiding Member	Elected	May 2025
Tamati Patuwai	Co-Presiding Member	Co-opted	May 2025
Ivan Davis	Principal	ex Officio	
Alicia Murray	Parent Representative	Elected	May 2025
Jackie Floyd	Parent Representative	Elected	May 2025
Jospeh McCready	Parent Representative	Elected	May 2025
Sarah Tizard	Parent Representative	Elected	May 2025
Chris Selwyn	Waiorea Tumaki Representative	Selected	May 2025
Keri Gardner	Waiorea Whanau Representative	Selected	May 2025
Josie Wall	Waiorea Whanau Representative	Selected	May 2025
Robert Pollock	Staff Representative	Elected	May 2025
Freddie Simpson	Staff Representative	Elected	Dec 2023
Kyra Tuisamoa	Waiorea Student Representative	Elected	Oct 2024
Hugo Russell	Student Representative	Elected	Oct 2024
In Attendance: Asha Vaidya	Secretary		

Western Springs College-Ngā Puna o Waiōrea

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	24,029,851	23,306,749	22,470,753
Locally Raised Funds	3	2,613,115	2,131,150	1,856,955
Interest		143,033	40,000	36,149
Other Revenue		24,332	50,000	48,683
Total Revenue		26,810,331	25,527,899	24,412,540
Expenses				
Locally Raised Funds	3	1,112,507	932,216	777,158
Learning Resources	4	16,562,872	14,409,550	15,083,911
Administration	5	960,862	1,043,650	1,082,221
Interest		11,025	8,500	8,570
Property	6	8,277,388	9,962,083	8,078,007
Loss on Disposal of Property, Plant and Equipment		137	-	2,362
Total Expense		26,924,791	26,355,999	25,032,229
Net (Deficit) for the year		(114,460)	(828,100)	(619,689)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(114,460)	(828,100)	(619,689)

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-Ngā Puna o Waiōrea

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		4,457,496	4,457,496	5,077,185
Total comprehensive revenue and expense for the year		(114,460)	(828,100)	(619,689)
Contribution - Furniture and Equipment Grant		76,481	-	-
Equity at 31 December		4,419,517	3,629,396	4,457,496
Accumulated comprehensive revenue and expense		4,419,517	3,629,396	4,457,496
Equity at 31 December		4,419,517	3,629,396	4,457,496

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-Ngā Puna o Waiōrea

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	
		\$	(Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	2,663,459	3,816,948	3,895,048
Accounts Receivable	8	1,498,836	1,214,292	1,214,292
GST Receivable		32,274	68,832	68,832
Prepayments		36,893	29,725	29,725
Investments	9	2,500,000	-	-
Funds Receivable for Capital Works Projects	16	149,277	105,138	105,138
		6,880,739	5,234,935	5,313,035
Current Liabilities				
Accounts Payable	11	1,811,970	1,461,257	1,461,257
Revenue Received in Advance	12	1,529,872	961,593	961,593
Provision for Cyclical Maintenance	13	84,416	94,466	94,466
Finance Lease Liability	14	100,924	58,189	58,189
Funds held in Trust	15	869,357	596,405	596,405
Funds held for Capital Works Projects	16	186,901	306,124	306,124
		4,583,440	3,478,034	3,478,034
Working Capital Surplus		2,297,299	1,756,901	1,835,001
Non-current Assets				
Investments	9	43,248	40,949	40,949
Property, Plant and Equipment	10	2,571,870	2,292,677	2,942,677
		2,615,118	2,333,626	2,983,626
Non-current Liabilities				
Provision for Cyclical Maintenance	13	405,649	412,212	312,212
Finance Lease Liability	14	87,251	48,919	48,919
		492,900	461,131	361,131
Net Assets		4,419,517	3,629,396	4,457,496
Equity		4,419,517	3,629,396	4,457,496

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-Ngā Puna o Waiōrea

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		4,904,695	4,637,552	4,853,486
Locally Raised Funds		1,186,898	1,243,150	955,741
International Students		1,920,809	938,000	1,123,611
Goods and Services Tax (net)		36,558	-	1,030
Payments to Employees		(3,405,151)	(3,244,872)	(3,441,493)
Payments to Suppliers		(3,387,697)	(3,683,430)	(3,247,141)
Interest Paid		(11,025)	(8,500)	-
Interest Received		113,512	40,000	36,149
Net cash from/(to) Operating Activities		1,358,599	(78,100)	281,383
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	-	-
Purchase of Property Plant & Equipment		(119,979)	-	(259,829)
Purchase of Investments		(2,502,299)	-	-
Net cash (to)/from Investing Activities		(2,622,278)	-	(259,829)
Cash flows from Financing Activities				
Furniture and Equipment Grant		76,481	-	-
Finance Lease Payments		(67,317)	-	(53,108)
Funds Administered on Behalf of Other Parties		22,926	-	607,554
Net cash (to)/from Financing Activities		32,090	-	554,446
Net (decrease)/increase in cash and cash equivalents		(1,231,589)	(78,100)	576,000
Cash and cash equivalents at the beginning of the year	7	3,895,048	3,895,048	3,319,048
Cash and cash equivalents at the end of the year	7	2,663,459	3,816,948	3,895,048

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items 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-Ngā Puna o Waiōrea

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Western Springs College-Ngā Puna o Waiōrea (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 2023 to 31 December 2023 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 to. 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. Grants for the use of land and buildings 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. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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 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	10 years
Furniture and equipment	10-15 years
Motor vehicles	10 years
ICT FFE	4-5 years
Leased assets	Term of Lease
Library resources	12.5% Diminishing value

1.9. 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 surplus or deficit.

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

1.10. 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.

1.11. 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 surplus or deficit in the period in which they arise.

1.12. 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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.

1.13. 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.

1.14. 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.

1.15. 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 surplus or deficit.

1.16. 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.

1.17. Budget Figures

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

1.18. 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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	4,836,218	4,491,245	4,874,829
Teachers' Salaries Grants	12,399,352	10,294,921	10,851,524
Use of Land and Buildings Grants	6,682,145	8,370,583	6,600,844
Other Government Grants	112,136	150,000	143,556
	<u>24,029,851</u>	<u>23,306,749</u>	<u>22,470,753</u>

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	481,370	546,600	512,044
Curriculum related Activities - Purchase of goods and services	443,661	395,350	422,514
Fees for Extra Curricular Activities	264,539	183,700	228,942
Other Revenue	78,869	67,500	13,008
International Student Fees	1,344,676	938,000	680,447
	<u>2,613,115</u>	<u>2,131,150</u>	<u>1,856,955</u>
Expenses			
Extra Curricular Activities Costs	464,497	514,916	426,390
Other Locally Raised Funds Expenditure	52,664	62,300	57,557
International Student - Student Recruitment	238,953	20,000	8,865
International Student - Employee Benefit - Salaries	276,878	280,000	228,768
International Student - Other Expenses	79,515	55,000	55,578
	<u>1,112,507</u>	<u>932,216</u>	<u>777,158</u>
<i>Surplus for the year Locally raised funds</i>	<u>1,500,608</u>	<u>1,198,934</u>	<u>1,079,797</u>

During the year the School hosted 74 International students (2022:35)

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	940,947	1,213,664	998,608
Information and Communication Technology	131,764	185,300	138,507
Library Resources	1,750	2,500	2,497
Employee Benefits - Salaries	14,781,990	12,328,486	13,287,374
Staff Development	34,795	29,600	29,174
Depreciation	671,626	650,000	627,751
	<u>16,562,872</u>	<u>14,409,550</u>	<u>15,083,911</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	19,139	19,000	18,433
Board Fees	9,529	9,000	8,085
Board Expenses	14,223	11,500	19,839
Communication	48,697	43,500	32,393
Consumables	9,351	44,700	42,478
Legal Fees	27,633	18,000	11,660
Other	107,596	142,950	127,581
Employee Benefits - Salaries	676,704	707,500	735,756
Insurance	34,793	27,500	26,544
Service Providers, Contractors and Consultancy	13,197	20,000	59,452
	<u>960,862</u>	<u>1,043,650</u>	<u>1,082,221</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	735,159	755,000	698,377
Cyclical Maintenance	83,387	100,000	77,345
Adjustment to the Provision- Other Adjustments	-	-	-
Grounds	67,071	61,500	53,622
Heat, Light and Water	194,555	214,000	203,294
Repairs and Maintenance	271,498	213,500	213,399
Use of Land and Buildings	6,682,145	8,370,583	6,600,844
Security	23,867	20,000	16,831
Employee Benefits - Salaries	219,706	227,500	214,295
	<u>8,277,388</u>	<u>9,962,083</u>	<u>8,078,007</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	2,663,459	3,816,948	3,895,048
Cash and Cash Equivalents for Statement of Cash Flows	<u>2,663,459</u>	<u>3,816,948</u>	<u>3,895,048</u>

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

Of the \$2,663,459 Cash and Cash Equivalents, \$186,901 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2024 on Crown owned school buildings.

Of the \$2,663,459 Cash and Cash Equivalents, \$43,346 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	310,580	255,907	255,907
Receivables from the Ministry of Education	99,664	-	-
Interest Receivable	29,521	-	-
Teacher Salaries Grant Receivable	1,059,071	958,385	958,385
	<u>1,498,836</u>	<u>1,214,292</u>	<u>1,214,292</u>
Receivables from Exchange Transactions	340,101	255,907	255,907
Receivables from Non-Exchange Transactions	1,158,735	958,385	958,385
	<u>1,498,836</u>	<u>1,214,292</u>	<u>1,214,292</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	2,500,000	-	-
Non-current Asset			
Long-term Bank Deposits	43,248	40,949	40,949
Total Investments	<u>2,543,248</u>	<u>40,949</u>	<u>40,949</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	121,918	32,394	-	-	(18,234)	136,078
Furniture and Equipment	2,242,932	75,660	-	-	(335,496)	1,983,096
Information and Communication Technology	302,728	6,856	-	-	(189,234)	120,350
Motor Vehicles	139,295	-	-	-	(28,713)	110,582
Leased Assets	107,179	180,977	-	-	(95,754)	192,402
Library Resources	28,625	5,069	(137)	-	(4,195)	29,362
Balance at 31 December 2023	<u>2,942,677</u>	<u>300,956</u>	<u>(137)</u>	<u>-</u>	<u>(671,626)</u>	<u>2,571,870</u>

The net carrying value of furniture and equipment held under a finance lease is \$192,402 (2022: \$107,179)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	412,627	(276,549)	136,078	380,234	(258,316)	121,918
Furniture and Equipment	4,638,024	(2,654,928)	1,983,096	4,555,508	(2,312,576)	2,242,932
Information and Communication Technology	1,027,966	(907,616)	120,350	1,027,966	(725,238)	302,728
Motor Vehicles	355,184	(244,602)	110,582	355,184	(215,889)	139,295
Leased Assets	394,328	(201,926)	192,402	213,351	(106,172)	107,179
Library Resources	140,011	(110,649)	29,362	135,589	(106,964)	28,625
Balance at 31 December	<u>6,968,140</u>	<u>(4,396,270)</u>	<u>2,571,870</u>	<u>6,667,832</u>	<u>(3,725,155)</u>	<u>2,942,677</u>

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	222,206	179,942	179,942
Accruals	143,903	47,165	47,165
Banking Staffing Overuse	2,344	3,693	3,693
Employee Entitlements - Salaries	1,267,249	1,048,131	1,048,131
Employee Entitlements - Leave Accrual	176,268	182,326	182,326
	<u>1,811,970</u>	<u>1,461,257</u>	<u>1,461,257</u>
Payables for Exchange Transactions	<u>1,811,970</u>	<u>1,461,257</u>	<u>1,461,257</u>
	<u>1,811,970</u>	<u>1,461,257</u>	<u>1,461,257</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	43,346	-	-
International Student Fees in Advance	1,317,401	741,268	741,268
Other Revenue in Advance	169,125	220,325	220,325
	<u>1,529,872</u>	<u>961,593</u>	<u>961,593</u>

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	406,678	406,678	329,333
Increase to the Provision During the Year	84,686	100,000	81,291
Other Adjustments	(1,299)	-	(3,946)
Provision at the End of the Year	<u>490,065</u>	<u>506,678</u>	<u>406,678</u>
Cyclical Maintenance - Current	84,416	94,466	94,466
Cyclical Maintenance - Non current	405,649	412,212	312,212
	<u>490,065</u>	<u>506,678</u>	<u>406,678</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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	108,637	62,549	62,549
Later than One Year and no Later than Five Years	90,816	50,230	50,230
Future Finance Charges	(11,278)	(5,671)	(5,671)
	<u>188,175</u>	<u>107,108</u>	<u>107,108</u>
Represented by:			
Finance lease liability - Current	100,924	58,189	58,189
Finance lease liability - Non-current	87,251	48,919	48,919
	<u>188,175</u>	<u>107,108</u>	<u>107,108</u>

15. Funds Held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	869,357	596,405	596,405
	<u>869,357</u>	<u>596,405</u>	<u>596,405</u>

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenses 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.

2023	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	(101,481)	-	-	101,481	-
5YA General Maintenance	(1,937)	-	-	1,937	-
Ak Council Sports Centre	(1,020)	-	-	1,020	-
SIP Cricket Nets & Marae (225603)	204,700	500	(46,333)	-	158,867
SIP Shades (232965)	(700)	700	-	-	-
Hall Reconfiguration	35,064	-	(155,625)	-	(120,561)
New Food Tech Room	-	-	(16,457)	-	(16,457)
Nga Oho Upgrade and Structural work (237184)	-	51,937	(23,903)	-	28,034
Field Drainage (237182)	-	-	(11,176)	-	(11,176)
Security Fencing	-	-	(1,083)	-	(1,083)
Totals	<u>200,986</u>	<u>53,137</u>	<u>(254,577)</u>	<u>38,078</u>	<u>37,624</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	186,901
Funds Receivable from the Ministry of Education	(149,277)

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	(1,500)	214,200	(8,000)	-	204,700
SIP Shades	(500)	73,800	(74,000)	-	(700)
Paving	-	34,727	(34,727)	-	-
Hall Reconfiguration	-	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)

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, Deputy and Assistant Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	9,529	8,085
<i>Leadership Team</i>		
Remuneration	1,328,052	1,368,508
Full-time equivalent members	9.00	10.00
Total key management personnel remuneration	<u>1,337,581</u>	<u>1,376,593</u>

There are 15 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. . 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	200 - 210
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	2023 FTE Number	2022 FTE Number
100 - 110	24.00	23.00
110 - 120	21.00	7.00
120 - 130	9.00	4.00
130 - 140	6.00	2.00
140 - 150	1.00	2.00
160 - 170	1.00	-
	<u>62.00</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:

	2023 Actual \$	2022 Actual \$
Total	36,000	-
Number of People	1	-

20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$225,671 (2022:\$846,094) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roll Growth Block 5	38,770		38,770
SIP Cricket Nets & Marae (225603)	245,455	86,588	158,867
Nga Oho Upgard and Structural work (237184)	51,937	23,903	28,034
Total	336,162	110,491	225,671

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	2,663,459	3,816,948	3,895,048
Receivables	1,498,836	1,214,292	1,214,292
Investments - Term Deposits	2,543,248	40,949	40,949
Total Financial assets measured at amortised cost	6,705,543	5,072,189	5,150,289

Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	1,811,970	1,461,257	1,461,257
Finance Leases	188,175	107,108	107,108
Total Financial liabilities measured at amortised Cost	2,000,145	1,568,365	1,568,365

23. 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 2024, 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 2023

The Auditor-General is the auditor of Western Springs College (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 18, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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



**WESTERN
SPRINGS
COLLEGE**

NGĀ PUNA O WAIŌREA

WHAIA TE MĀTAURANGA

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Western Springs College

Kiwisport Statement

As at 31 December 2023

Kiwisport is a government funding initiative to support students participation in organised sport. In 2023 the school received \$46,680 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.



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Western Springs College

Statement of Compliance with Employment Policy

As a good employer, Western Springs College operates an employment policy that contains provisions that are necessary for the fair and proper treatment of all employees in all aspects of their employment including:

- Following Health and Safety procedures and monitoring staff wellbeing;
- Abiding by the Equal Employment Opportunities requirements;
- Providing opportunities to explore further educational studies and professional development;
- Recognition of ethnic and cultural needs and differences.

Analysis of Variance Reporting



School Name:	Western Springs College/ Ngā Puna O Waiōrea	School Number:	0048 2023 Data Set
Strategic Aim:	<p>Click here to record your strategic aim (as set out in your charter). 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 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 all 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>Click here to record your annual aim (as set out in your charter).</p> <ul style="list-style-type: none"> • Top co-ed school in Auckland achievement stats -80% + in NCEA L1, 2 and 3, 70%+ UE. • Attendance over 90%. • Learners at the centre, reduced barriers to learning, quality teaching and leadership, clear pathways to future learning/work. • Enhanced student attendance(90% baseline goal) engagement and achievement - aspirational goal of 90% achievement at L1 and L2. Next-steps pathways to tertiary qualifications. • Reduced reliance on NHS. 		

Tātaritanga raraunga

Target:	<p>Click here to record your target/s that relate to your annual and strategic aims above (as set out in your charter).</p> <ul style="list-style-type: none"> • NCEA/UE/Scholarship aspirational goals >90+% pass rates • Kahui Ako achievement challenges (Oracy/wellbeing/cultural thriving) • Māori and Pacific student achievement aspirational goals of 90%+ pass rates • Developing and embed resilience and wellbeing strategies
Baseline Data:	<p>Click here to record your baseline data. This is your starting point and will allow you to measure your progress through the year.</p> <p><u>Level 1</u> WSCW (69.6%) is above the national average (↑61.6%), but below the average for schools in the same EQI (School Equity Index) Band (↓73.4%)</p> <p><u>Level 2</u> WSCW (78.0%) is slightly above the National average (↑73.2%), but quite far below the EQI Band (↓86.4%)</p> <p><u>Level 3</u> WSCW (85.1%) performed relatively well, above both the National average (↑67.6%) and the EQI Band (↑81.2%)</p> <p><u>UE</u> Again, WSCW performed well, with a 74.0% pass rate compared with the National average of ↑49.7% and the EQI Band ↑67.8%.</p> <p><u>Level 1 Excellence endorsement:</u> WSCW (24.0%), National (↑16.7%), EQI Band (↑21.4%)</p> <p><u>Level 1 Merit endorsement:</u> WSCW (42.2%), National (↑31.4%), EQI Band (↑39.0%)</p> <p><u>Level 2 Excellence endorsement:</u> WSCW (22.1%), National (↑15.0%), EQI Band (↑19.6%)</p> <p><u>Level 2 Merit endorsement:</u> WSCW (35.4%), National (↑23.5%), EQI Band (↑29.9%)</p> <p><u>Level 3 Excellence endorsement:</u> WSCW (21.0%), National (↑13.6%), EQI Band (↑15.0%)</p> <p><u>Level 3 Merit endorsement:</u> WSCW (32.1%), National (↑25.6%), EQI Band (↑31.7%)</p>

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> <ul style="list-style-type: none"> Remove barriers to achievement e.g. attendance, access to devices and other resources, by implementing the strategies in NZQA's publication <i>Assessment in uncertain times</i> and following NELP. Use best practice from <i>Ka Hikitea, Tataiako and Tapasā</i> to inform strategies to enhance engagement and achievement. Revised attendance strategy. Introduced traffic light reporting system as a feedback/feed forward tool. Continued promoting homework centres (Pasifika, Learning, Waiōrea) for catch up work, extra tutoring etc. 	<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> <ul style="list-style-type: none"> The annual aim was at least 80% pass rate at all levels and 70% for UE. This was met in Levels 3 & UE, though just short for Levels 1-2 as seen in the data: Level 1 (70%), Level 2 (78%), Level 3 (85%), UE (74%). Maori figures: Level 1 (55%), Level 2 (76%), Level 3 (71%), UE (52%) Pasifika figures: Level 1 (44%), Level 2 (59%), Level 3 (78%), UE (52%) 	<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? Which strategies worked well and had a significant impact on your progress in achieving your target? Why do you think this was the case? Which strategies were not effective and had little or no impact in achieving your target? Why do you think this was the case? There has been an overall national decrease in pass rates for NCEA. The Year 11 internal pass rate is 83%. Students who are gaining NCEA Level 1 are getting well in excess of 90+ credits. Students who are not gaining 	<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? What impact is there on current and ongoing teaching practice as a result of the actions taken and the results? Have you identified any ongoing teacher or student needs? What funding/resourcing may be necessary to support identified actions and needs? More focus on referring students to homework centres and small group tutorials with Learning centre. Encouragement of kaiako attending homework centres to run tutorials. More contact with whānau when students are referred to learning centre. Instilling in the department the importance of



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<ul style="list-style-type: none"> • Staff allocated into professional learning groups - met seven times to introduce a culturally responsive pedagogy framework. • Waiōrea specific PLD • We have run 2 sets of workshops for the small handful of students within reach of Level 1 and within reach of numeracy. • Te Ao Haka standards are offered at all three levels to all Waiōrea students. • 45 students across all levels dual enrolled with NHS 	<ul style="list-style-type: none"> • We formed professional Learning groups that met 7x throughout the year. Staff became familiar with key concepts from CRP literature • Further development of Waiōrea specific curriculum pedagogies. 	<p>NCEA are not within reach of achieving.</p> <ul style="list-style-type: none"> • Maori Level 1, 2 (below EQI), Level 3 (above EQI), UE (above EQI). Pasifika Level 1, 2 (below EQI), Level 3 (above EQI), UE (above EQI). There are major attendance issues with the above group of tauira. • These students are in the main on IEP's and a longer learning pathway most often supported by the Northern Health School. The Year 13 results matched their 2022 • Year 12 results and will improve slightly with both the Year 13 Careers workshop for students on 56 - 59 credits in the 2023 assessment year. Their late entries will show in our final data. The Year 13 Te Kura summer school results will shift UE pass rate (students who missed a single UE subject by a couple of credits). HOD's will meet with the Principal and their 	<p>communication with whānau by providing kaiako with pro forma letters to enable easy communication.</p> <ul style="list-style-type: none"> • Focus on increasing attendance by involving HoHs, whānau teachers, pasifika liaison staff, Mainstream Maori facilitator and Kāhui Ako attendance officers for our recidivist absentees. • Further resourcing was required to monitor and improve the consistency of CRP use. Proposal to appoint WSL positions to explicitly support the use of CRPs • All departments are completing an in depth data review of their subject areas by standard to inform programmes and initiatives for 2024 and 2025.
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SLT person to discuss their report. Other factors to consider: 70 day factor (students enrolled count in your data), attendance, external exam attendance, NHS enrolments (30+ on a 2 year pathway at Year 11 in 2023) , nationally NCEA data is down due to this range of factors including attendance , strategic selection by students , and non- attendance at exams. There were also no Learning recognition credits in 2023 for the 1st time in 4 years. A very notable achievement is that of one of our year 13 students who gained scholarship in 5 subject areas. We also received outstanding scholarships (the top grades) in dance and Te Reo Māori, and in Technology.

- Increasing pattern of students who selected to do 1 paper only when entered for 2 or more

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papers and also non attendance at external exams. (this can be a risk factor if not considered carefully and strategically).

Planning for next year: (2024)

Shifted Springs Pacific and MEM homework centre to a Wednesday to enable more engagement.
Set up a device gifting trial.
Shifted to actual targets for all learners rather than aspirational

Waiōrea doing Level 1 NCEA qualification
Springs Year 11 not sitting Level 1 NCEA qualification
Kahui Ako school engagement officer employed across the
ACES have both an attendance person and an engagement person for WSCW
Reporting that reflects both achievement standards and learning outcomes at the senior levels
Pedagogy on a page- observations and coding to develop reflective/ discursive practice for Springs Kaiako