



**WESTERN
SPRINGS
COLLEGE**

WHAIA TE MĀTAURANGA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	48
Principal:	Ivan Robert Davis
School Address:	100 Motions Road, Western Springs, Auckland
School Postal Address:	100 Motions Road, Western Springs, Auckland 1022, New Zealand
School Phone:	09 815 6730
School Email:	admin@wsc.school.nz

Accountant / Service Provider:

**Solutions
Services** 
Collaborative School Administration

WESTERN SPRINGS COLLEGE-NGĀ PUNA O WAIŌREA

Annual Financial Statements - For the year ended 31 December 2024

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Western Springs College-Ngā Puna o Waiōrea

Statement of Responsibility

For the year ended 31 December 2024

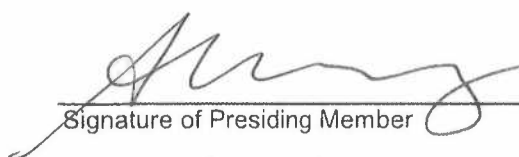
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2024 fairly reflects the financial position and operations of the School.

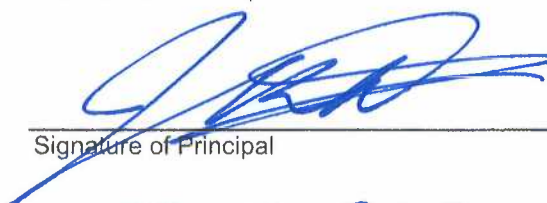
The School's 2024 financial statements are authorised for issue by the Board.

Alicia Elizabeth Murray
Full Name of Presiding Member


Signature of Presiding Member

22/10/26
Date:

Ivan Robert Davis
Full Name of Principal


Signature of Principal

22-10-2026
Date:

Western Springs College-Ngā Puna o Waiōrea

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/Expires
Louise Gardiner	Co-Presiding Member	Elected	Oct 2026
Tamati Patuwai	Co-Presiding Member	Co-opted	Dec 2025
Ivan Davis	WSC Principal	ex Officio	
Chris Selwyn	NPoW Tumaki	ex Officio	
Jackie Floyd	WSC Parent Representative	Elected	Sep 2025
Jospeh McCready	WSC Parent Representative	Elected	Sep 2025
Alicia Murray	WSC Parent Representative	Elected	Oct 2026
Sarah Tizard	WSC Parent Representative	Elected	Sep 2025
Robert Pollock	WSC Staff Representative	Elected	Sep 2025
Jojo Lewis	WSC Student Representative	Elected	Sep 2025
Hugo Russell	WSC Student Representative	Elected	Sep 2024
Tracey Bell	NPoW Whanau Representative	Selected	Feb 2024
Keri Gardner	NPoW Whanau Representative	Selected	Mar 2024
Katherine Poi	NPoW Whanau Representative	Selected	Sep 2025
Brent Reihana	NPoW Whanau Representative	Selected	Sep 2025
Josie Wall	NPoW Whanau Representative	Selected	Oct 2026
Emma Mapihi Campbell	NPoW Kaiako-Kaimahi Tautoko Representative	Selected	Feb 2024
Rewa Worley	NPoW Kaiako-Kaimahi Tautoko Representative	Elected	Sep 2025
Kyra Tuisamoa	NPoW Taura Representative	Elected	Sep 2025
In Attendance: Asha Vaidya	Secretary		

Western Springs College-Ngā Puna o Waiōrea

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	24,989,926	23,514,158	24,029,851
Locally Raised Funds	3	3,266,839	2,828,200	2,613,115
Interest		223,149	125,000	143,033
Gain on Sale of Property, Plant and Equipment		1,009	-	-
Other Revenue		3,304	25,000	24,332
Total Revenue		28,484,227	26,492,358	26,810,331
Expense				
Locally Raised Funds	3	1,392,544	1,148,850	1,112,507
Learning Resources	4	16,933,156	14,590,658	16,562,872
Administration	5	1,154,283	1,060,250	960,862
Interest		10,633	-	11,025
Property	6	9,021,115	10,030,583	8,277,388
Loss on Disposal of Property, Plant and Equipment		-	-	137
Total Expense		28,511,731	26,830,341	26,924,791
Net (Deficit) for the year		(27,504)	(337,983)	(114,460)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(27,504)	(337,983)	(114,460)

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		4,419,517	4,419,517	4,457,496
Total comprehensive revenue and expense for the year		(27,504)	(337,983)	(114,460)
Contribution - Furniture and Equipment Grant		39,000	-	76,481
Equity at 31 December		4,431,013	4,081,534	4,419,517
Accumulated comprehensive revenue and expense		4,431,013	4,081,534	4,419,517
Equity at 31 December		4,431,013	4,081,534	4,419,517

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 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	3,886,021	3,121,711	2,663,459
Accounts Receivable	8	1,422,386	1,399,172	1,498,836
GST Receivable		-	32,274	32,274
Prepayments		116,278	36,893	36,893
Investments	9	3,000,000	2,500,000	2,500,000
Funds Receivable for Capital Works Projects	16	13,603	149,277	149,277
		8,438,288	7,239,327	6,880,739
Current Liabilities				
GST Payable		54,067	-	-
Accounts Payable	11	2,172,112	1,809,626	1,811,970
Revenue Received in Advance	12	1,779,142	1,533,069	1,529,872
Provision for Cyclical Maintenance	13	233,235	84,416	84,416
Finance Lease Liability	14	92,867	100,924	100,924
Funds held in Trust	15	1,294,962	810,075	869,357
Funds held for Capital Works Projects	16	218,378	186,901	186,901
		5,844,763	4,525,011	4,583,440
Working Capital Surplus		2,593,525	2,714,316	2,297,299
Non-current Assets				
Investments	9	45,150	43,248	43,248
Property, Plant and Equipment	10	2,150,398	1,916,870	2,571,870
		2,195,548	1,960,118	2,615,118
Non-current Liabilities				
Provision for Cyclical Maintenance	13	278,449	505,649	405,649
Finance Lease Liability	14	79,611	87,251	87,251
		358,060	592,900	492,900
Net Assets		4,431,013	4,081,534	4,419,517
Equity		4,431,013	4,081,534	4,419,517

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 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		5,020,247	4,945,974	4,904,695
Locally Raised Funds		1,550,880	1,272,814	1,186,898
International Students		2,222,141	1,583,583	1,920,809
Goods and Services Tax (net)		86,341	-	36,558
Payments to Employees		(3,950,265)	(3,648,321)	(3,405,151)
Payments to Suppliers		(3,989,800)	(3,716,516)	(3,387,697)
Interest Paid		(10,633)	-	(11,025)
Interest Received		218,154	125,000	113,512
Net cash from Operating Activities		1,147,065	562,534	1,358,599
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(113,586)	(45,000)	(119,979)
Purchase of Investments		(501,902)	-	(2,502,299)
Net cash (to) Investing Activities		(615,488)	(45,000)	(2,622,278)
Cash flows from Financing Activities				
Furniture and Equipment Grant		39,000	-	76,481
Finance Lease Payments		(74,487)	-	(67,317)
Funds Administered on Behalf of Other Parties		726,472	(59,282)	22,926
Net cash from/(to) Financing Activities		690,985	(59,282)	32,090
Net increase/(decrease) in cash and cash equivalents		1,222,562	458,252	(1,231,589)
Cash and cash equivalents at the beginning of the year	7	2,663,459	2,663,459	3,895,048
Cash and cash equivalents at the end of the year	7	3,886,021	3,121,711	2,663,459

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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

The 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 released to 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 material.

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 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.

1.14. 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.

1.15. Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside 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 7 to 10 year period. 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.

1.16. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are 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.

1.17. 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.

1.18. Budget Figures

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

1.19. 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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	5,023,442	4,730,911	4,836,218
Teachers' Salaries Grants	12,533,381	10,294,921	12,399,352
Use of Land and Buildings Grants	7,279,669	8,370,583	6,682,145
Other Government Grants	153,434	117,743	112,136
	<u>24,989,926</u>	<u>23,514,158</u>	<u>24,029,851</u>

3. Locally Raised Funds

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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations and Bequests	517,110	506,950	481,370
Fees for Extra Curricular Activities	825,816	670,250	264,539
Other Revenue	62,112	98,500	522,530
International Student Fees	1,861,801	1,552,500	1,344,676
	<u>3,266,839</u>	<u>2,828,200</u>	<u>2,613,115</u>
Expenses			
Extra Curricular Activities Costs	560,539	418,350	464,497
Other Locally Raised Funds Expenditure	68,006	60,500	52,664
International Student - Employee Benefit - Salaries	370,324	340,000	276,878
International Student - Other Expenses	393,675	330,000	318,468
	<u>1,392,544</u>	<u>1,148,850</u>	<u>1,112,507</u>
<i>Surplus for the year Locally raised funds</i>	<u>1,874,295</u>	<u>1,679,350</u>	<u>1,500,608</u>

4. Learning Resources

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	941,924	1,055,366	942,697
Information and Communication Technology	167,624	185,300	131,764
Employee Benefits - Salaries	15,138,726	12,613,242	14,781,990
Staff Development	54,396	36,750	34,795
Depreciation	630,486	700,000	671,626
	<u>16,933,156</u>	<u>14,590,658</u>	<u>16,562,872</u>

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	47,567	12,500	19,139
Board Fees and Expenses	33,608	15,000	23,752
Legal Fees	12,589	27,500	27,633
Other Administration Expenses	162,774	236,750	165,644
Employee Benefits - Salaries	848,739	720,000	676,704
Insurance	38,675	35,000	34,793
Service Providers, Contractors and Consultancy	10,331	13,500	13,197
	<u>1,154,283</u>	<u>1,060,250</u>	<u>960,862</u>

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	32,538	100,000	83,387
Heat, Light and Water	223,858	202,500	194,555
Repairs and Maintenance	294,530	236,500	271,498
Use of Land and Buildings	7,279,669	8,370,583	6,682,145
Other Property Expenses	874,761	851,000	826,097
Employee Benefits - Salaries	315,759	270,000	219,706
	<u>9,021,115</u>	<u>10,030,583</u>	<u>8,277,388</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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	886,021	1,621,711	2,663,459
Short-term Bank Deposits	3,000,000	1,500,000	-
Cash and Cash Equivalents for Statement of Cash Flows	<u>3,886,021</u>	<u>3,121,711</u>	<u>2,663,459</u>

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

Of the \$3,886,021 Cash and Cash Equivalents, \$352,094 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 and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$3,886,021 Cash and Cash Equivalents, \$20,000 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.

Of the \$3,886,021 Cash and Cash Equivalents, \$81,401 of Other Revenue in Advance is held by the School, as disclosed in note 12.

Of the \$3,886,021 Cash and Cash Equivalents, \$1,294,962 of Funds Held in Trust is held by the School, as disclosed in note 15.

Of the \$3,886,021 Cash and Cash Equivalents, \$1,677,741 of International Student Fees in advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	80,318	310,580	310,580
Receivables from the Ministry of Education	43,824	-	99,664
Interest Receivable	34,516	29,521	29,521
Teacher Salaries Grant Receivable	1,263,728	1,059,071	1,059,071
	<u>1,422,386</u>	<u>1,399,172</u>	<u>1,498,836</u>
Receivables from Exchange Transactions	114,834	340,101	340,101
Receivables from Non-Exchange Transactions	1,307,552	1,059,071	1,158,735
	<u>1,422,386</u>	<u>1,399,172</u>	<u>1,498,836</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	3,000,000	2,500,000	2,500,000
Non-current Asset			
Long-term Bank Deposits	45,150	43,248	43,248
Total Investments	<u>3,045,150</u>	<u>2,543,248</u>	<u>2,543,248</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	136,078	-	-	-	(21,203)	114,875
Furniture and Equipment	1,983,096	82,840	-	-	(331,458)	1,734,478
Information and Communication Technology	120,350	19,701	-	-	(133,720)	6,331
Motor Vehicles	110,582	-	-	-	(28,712)	81,870
Leased Assets	192,402	94,419	-	-	(110,216)	176,605
Library Resources	29,362	12,144	(90)	-	(5,177)	36,239
	<u>2,571,870</u>	<u>209,104</u>	<u>(90)</u>	<u>-</u>	<u>(630,486)</u>	<u>2,150,398</u>

The net carrying value of furniture and equipment held under a finance lease is \$176,605 (2023: \$192,402)

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.

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	412,627	(297,752)	114,875	412,627	(276,549)	136,078
Furniture and Equipment	4,730,939	(2,996,461)	1,734,478	4,638,024	(2,654,928)	1,983,096
Information and Communication Technology	1,035,772	(1,029,441)	6,331	1,027,966	(907,616)	120,350
Motor Vehicles	355,184	(273,314)	81,870	355,184	(244,602)	110,582
Leased Assets	345,404	(168,799)	176,605	394,328	(201,926)	192,402
Library Resources	151,724	(115,485)	36,239	140,011	(110,649)	29,362
	<u>7,031,650</u>	<u>(4,881,252)</u>	<u>2,150,398</u>	<u>6,968,140</u>	<u>(4,396,270)</u>	<u>2,571,870</u>

11. Accounts Payable

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	395,538	222,206	222,206
Accruals	87,158	143,903	143,903
Banking Staffing Overuse	7,015	-	2,344
Employee Entitlements - Salaries	1,483,932	1,267,249	1,267,249
Employee Entitlements - Leave Accrual	198,469	176,268	176,268
	<u>2,172,112</u>	<u>1,809,626</u>	<u>1,811,970</u>
Payables for Exchange Transactions	2,172,112	1,809,626	1,811,970
	<u>2,172,112</u>	<u>1,809,626</u>	<u>1,811,970</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	20,000	43,346	43,346
International Student Fees in Advance	1,677,741	1,348,484	1,317,401
Other Revenue in Advance	81,401	141,239	169,125
	<u>1,779,142</u>	<u>1,533,069</u>	<u>1,529,872</u>

13. Provision for Cyclical Maintenance

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	490,065	490,065	406,678
Increase to the Provision During the Year	32,538	100,000	83,387
Use of the Provision During the Year	(10,919)	-	-
Provision at the End of the Year	<u>511,684</u>	<u>590,065</u>	<u>490,065</u>
Cyclical Maintenance - Current	233,235	84,416	84,416
Cyclical Maintenance - Non current	278,449	505,649	405,649
	<u>511,684</u>	<u>590,065</u>	<u>490,065</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:

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	102,400	108,637	108,637
Later than One Year and no later than Five Years	87,940	90,816	90,816
Later than Five Years	-	-	-
Future Finance Charges	(17,862)	(11,278)	(11,278)
	<u>172,478</u>	<u>188,175</u>	<u>188,175</u>
Represented by:			
Finance lease liability - Current	92,867	100,924	100,924
Finance lease liability - Non-current	79,611	87,251	87,251
	<u>172,478</u>	<u>188,175</u>	<u>188,175</u>

15. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,294,962	810,075	869,357
	<u>1,294,962</u>	<u>810,075</u>	<u>869,357</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, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Cricket Nets & Marae (225603)	158,867	-	-	-	158,867
Hall Reconfiguration (229770)	(120,561)	162,816	(42,255)	-	-
New Food Tech Room (237185)	(16,457)	450,000	(405,511)	-	28,032
Nga Oho Upgrade and Structural work (237184)	28,034	26,063	(22,618)	-	31,479
Field Drainage (237182)	(11,176)	-	(699)	-	(11,875)
Security Fencing	(1,083)	-	(645)	-	(1,728)
Totals	<u>37,624</u>	<u>638,879</u>	<u>(471,728)</u>	<u>-</u>	<u>204,775</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	218,378
Funds Receivable from the Ministry of Education	(13,603)

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 (229770)	35,064	-	(155,625)	-	(120,561)
New Food Tech Room (237185)	-	-	(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)

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 Board members, Principal, Tumuaki, Associate Principal, Deputy Principals, Tumuaki Tuaruas and the Business Manager.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	9,061	9,529
<i>Leadership Team</i>		
Remuneration	1,367,347	1,328,052
Full-time equivalent members	9.00	9.00
Total key management personnel remuneration	1,376,408	1,337,581

There are 11 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has regular meetings of the Finance and Property committees. 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	220 - 230
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	2024 FTE Number	2023 FTE Number
100 - 110	26.00	24.00
110 - 120	20.00	21.00
120 - 130	10.00	9.00
130 - 140	5.00	6.00
140 - 150	2.00	1.00
160 - 170	-	1.00
170 - 180	1.00	-
	64.00	62.00

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 board members, 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:

	2024 Actual		2023 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 2024 (Contingent liabilities and assets at 31 December 2023: 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 and Collective Agreement Funding Wash-Up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

Land Subsidence

The Board have identified a number of areas where the land on which the college is built is showing signs of subsidence. The Board have cordoned off these areas and notified the Ministry of Education. Engineers have been engaged and both parties are waiting for the completion of the engineer's analysis and report. At the date of signing the financial statements the Board do not believe that there will be any financial impact for the school.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$333,378 (2023:\$225,671) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
SIP Cricket Nets & Marae (225603)	158,867
Nga Oho Upgrade and Structural work (237184)	31,479
New Food Tech Room (237185)	143,032
Total	333,378

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: 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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	3,886,021	3,121,711	2,663,459
Receivables	1,422,386	1,399,172	1,498,836
Investments - Term Deposits	3,045,150	2,543,248	2,543,248
Total Financial assets measured at amortised cost	8,353,557	7,064,131	6,705,543

Financial liabilities measured at amortised cost

Payables	2,172,112	1,809,626	1,811,970
Finance Leases	172,478	188,175	188,175
Total Financial liabilities measured at amortised Cost	2,344,590	1,997,801	2,000,145

23. Events After Balance Date

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

24. Comparatives

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

25. Annual Reporting Deadline

The Board did not comply with section 137 of the Education and Training Act 2020 in that the Board did not report by 31 May 2025, 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's financial statements for the year ended 31 December 2024

The Auditor-General is the auditor of Western Springs College (the School). The Auditor-General has appointed me, Anthony Heffernan, using the staff and resources of The Audit Office, to carry out the audit of the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2024, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2024; and
 - the 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.

Our audit was completed on 22 October 2026. This is the date at which our opinion is expressed.

Emphasis of matter – Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 30 May 2025.

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 audit 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 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 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 the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

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 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te

Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.



Anthony Heffernan
The Audit Office
On behalf of the Auditor-General
Wellington, 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 2024

Kiwisport is a government funding initiative to support students participation in organised sport. In 2024 the school received \$48,057 for Kiwisport funding. This was used to assist our Sports Director to:

- implement the Western Springs College Ngā Puna o Waiōrea sports programme for 2024.
- provide equity funding equipment, fee subsidies for students involved in the schools sporting programme
- provide professional development of coaches, referees and managers (parents/senior students/teachers/community members)

Kiwisport funding is key to sports planning and delivery at Western Springs College Ngā Puna o Waiōrea



**WESTERN
SPRINGS
COLLEGE**

NGĀ PUNA O WAIŌREA

WHAIA TE MĀTAURANGA

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E admin@wsc.school.nz
westernsprings.school.nz

Western Springs College Board of Trustees Statement of Compliance with Good Employer Policy

As at 31st December 2024

The Western Springs College Board of Trustees has ensured the fair and proper treatment of all employees in all aspects of

employment by:

- Confirming that policies and procedures relating to personnel have been reviewed
- Confirming that it meets the requirements identified as best practice
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contracts
- Confirming that all employees are treated fairly according to the skill, abilities and qualifications they bring without bias
- Confirming that it meets all its Equal Employment Opportunities requirement

Analysis of Variance Reporting



School Name:	Western Springs College 2024	School Number:	48
Strategic Aim: Analysis report	Maintaining outstanding academic results at all levels		
Annual Aim:	- remove barriers to achievement such as attendance and access to devices to ensure equitable outcomes for students. This will include regular reporting to both Springs and Waiōrea Year 11 whānau. - to have achievement levels that are above our EQI		
Target:	Pass rates at L1 - 18 or more Level 2 credits for Springs and 90% at L1 for Waiōrea Year 11 L2 – 85% pass rate L3 – 85% pass rate and 70% UE rate Grade Quality: 70% at Merit and Excellence NPOW Level 1 achievement 90%		
Baseline Data:	Year 11 Literacy was 72% Year 12 was 92.7% and Year 13 was 97.8% Year 11 numeracy was 72% Year 12 was 90.4% and Year 13 was 97.5% NCEA Level 2 pass rate was 78.6% NCEA Level 3 pass rate was 76.4% UE was 61.5% Level 1 Excellence was 53.2% and Merit was 29.8% = 83% Level 2 Excellence was 26.5% and Merit was 35.8% = 62.3% Level 3 Excellence was 26.4% and Merit was 34.1% = 0.5%		

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>
- Continue to embed further the WSC-NPoW Attendance Management System. - Reconfiguration and focussing the roles of permanently appointed WSLs to affect impact on curriculum refresh and cultural competencies. - Every student has two opportunities to sit the assessment per calendar year. - Quality teaching supported by PLD specifically targeting the Num/Lit Common Assessment Activities (CAA). - Focus school wide PLD to facilitate teacher development via term sessions on Digital citizenship, Digital skills, Careers PLD, and whānau class activities. - Carefully structure the whānau programme for the year and use the schedule to signal this.	- Māori (English Medium) and Pacific student achievement of 70% pass rates. - Strengthened pastoral relationships between school and ākonga and school and whānau. - Parents will know how to access quality support. - Digitally fluent students/ākonga can access and use digital tools purposefully and consistently across their curriculum areas. They can choose appropriate digital tools to aid their specific learning needs. - Greater engagement and commitment at whānau time. - Communication between whānau teacher, ākonga and whānau.	- Some students left during the year but we made sure this was to meaningful pathways however it does stop them from achieving a higher level exit qualification - Some students enrolled in Te Kura Summer School to achieve the extra credits they needed - Some students accessed quality support such as NHS and are on individual programmes - Some students are on a 2 year pathway to Level 2 - tracked a students carefully including MEM, Pasifka students and ESOL students - NPOW tracks all students individually especially from Year 11 onwards	- Apply to the MOE for attendance funding for attendance hours in Waiōrea and Springs and make an impact in the number of students with below 60% attendance - Top up short term loan devices so all students have access to devices during the school day and in assessment periods - Set up structured literacy programme in the junior school to support literacy accreditation - Set up a kura auraki Maori in English medium whānau class - Set up a sustained middle leadership model in NPOW - Appoint a programme lead for TRM for kura auraki students - Academic Director for NPOW

Tātaritanga raraunga

Planning for next year:

2025 planning:

We will continue to monitor the NCEA 2-year pathway for Kura Auraki in 2025. The tracking we did in 2024 was able to focus on the performance of our first cohort in Year 11. Engagement (qualitative) and the results of any Level 2 NCEA standard they completed formed the basis of that. In 2025, we are able to look at that cohort *completing* the 'two-year journey'. The reporting will be on the performance of this group in Level 2 NCEA and especially quality of certificate (Merit and Excellence endorsements). We can then compare this group with the 2023 Year 11 cohort who did Level 1. We hope to see a higher level of Ms and Es as well as a lower number of students with no certificate at the end of their Year 12. If we continue to monitor this first cohort into Year 13, we may be able to look at whether one of the drivers of the change, a perceived final year 'NCEA burnout', has changed. Individual departments will continue to review and refine the two year journey to quality NCEA Level 2 programme and include a section in annual department reports.



WESTERN SPRINGS COLLEGE

NGĀ PUNA O WAIŌREA

WHAIA TE MĀTAURANGA

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Te Tiriti o Waitangi

Western Springs College Ngā Puna o Waiōrea gives effect to the Treaty of Waitangi by:

1. Ensuring that its plans, financial disbursements, policies and local curriculum reflect local tikanga Māori, marautanga Māori and te ao Māori.
2. Making instruction available in tikanga Māori and te reo Māori.
3. Achieving equitable outcomes for Māori students.

This commitment includes:

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

2024 FINAL NCEA Results

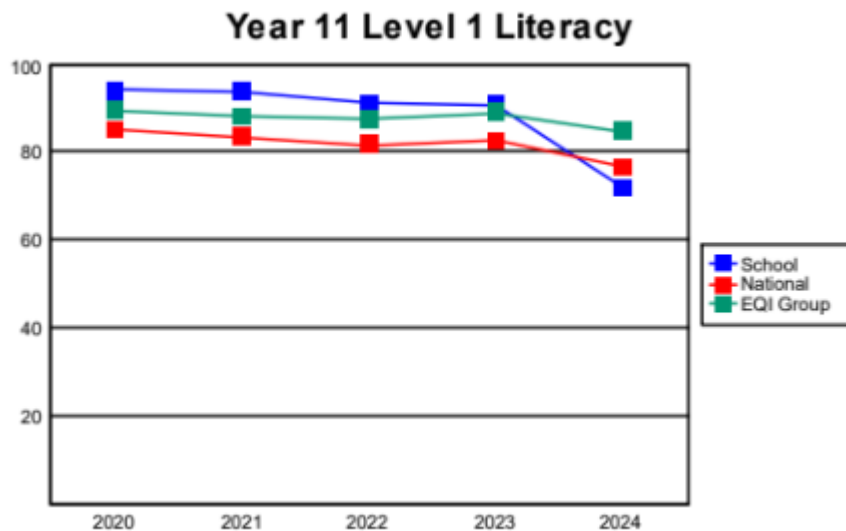
KEY:

↑=WSCW % is higher

↓=WSCW % is lower

- [Literacy And Numeracy](#)
- [Overall Results](#)
- [Certificate Endorsement](#)
- [Gender](#)
- [Ethnicity](#)

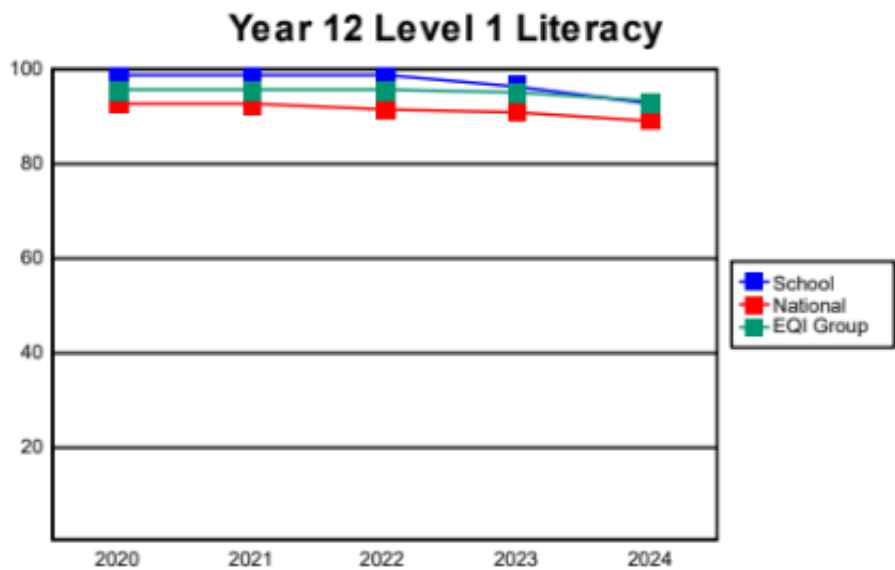
[Literacy and Numeracy](#) WSCW vs National vs EQI (CLICK TO OPEN)



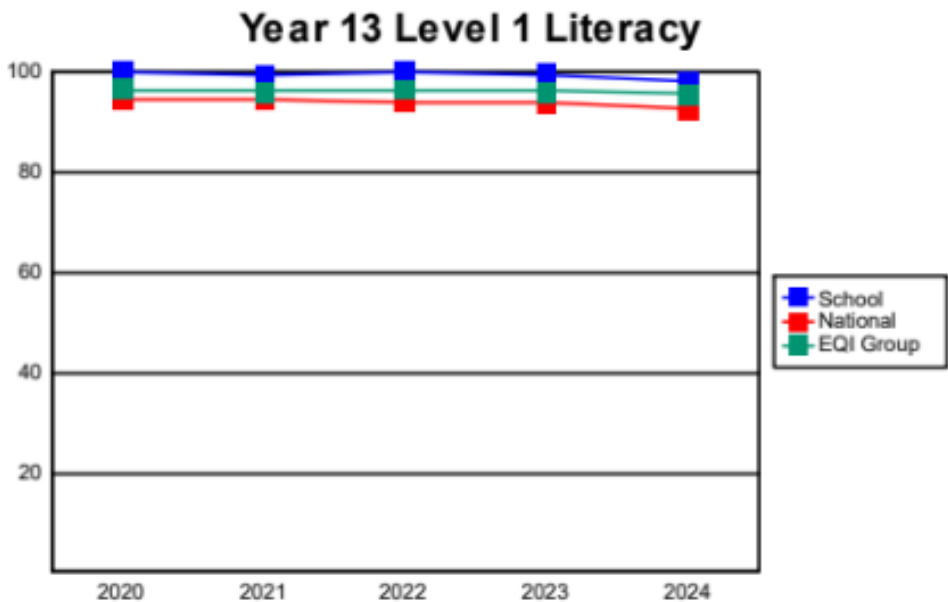
WSCW (71.9%), National (↓76.6%), EQI Band (↓84.7%)

Note students sit this in Year 10 like many higher EQI schools and we do catch up by the end of Year 13. We have a high number of SAC students in Year 10 and upwards.

Also students new to New Zealand and International students who will access their literacy requirements through ESL qualifications and/or their CAA's later in their schooling. This is also divided into reading and writing- the reading results are higher than the writing. To address this we have introduced specific literacy classes (run during YR 9 and 10 English periods) for an hour a week in YR 9 and 10. These sessions provide students with explicit literacy instruction and are directly linked to the CAAs.

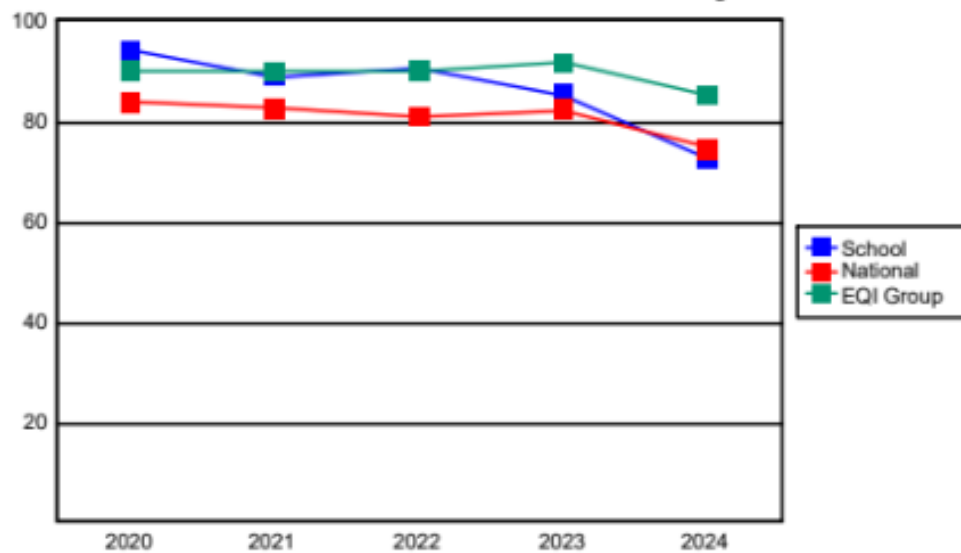


WSCW (92.7%), National (↑89.1%), EQI Band (↓92.9%)



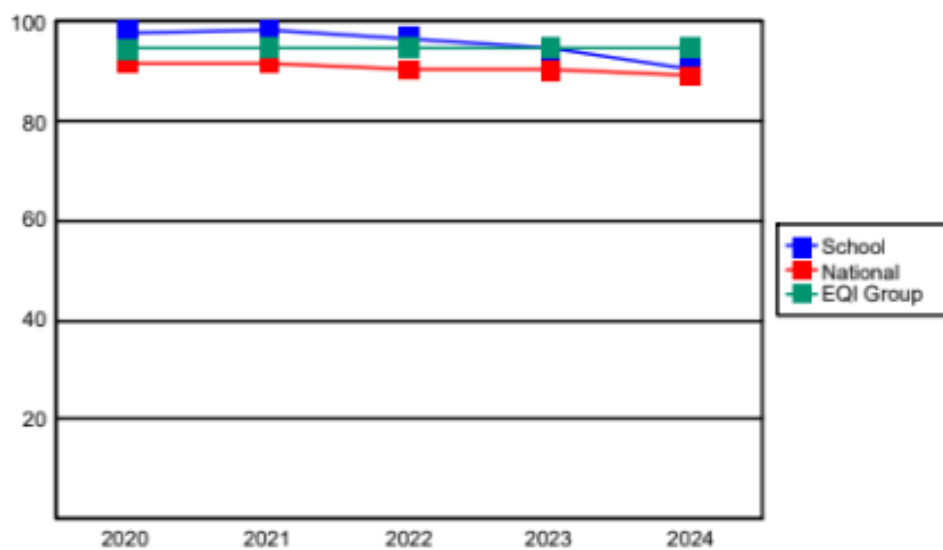
WSCW (97.8%), National (↑92.2%), EQI Band (↑95.4%)

Year 11 Level 1 Numeracy

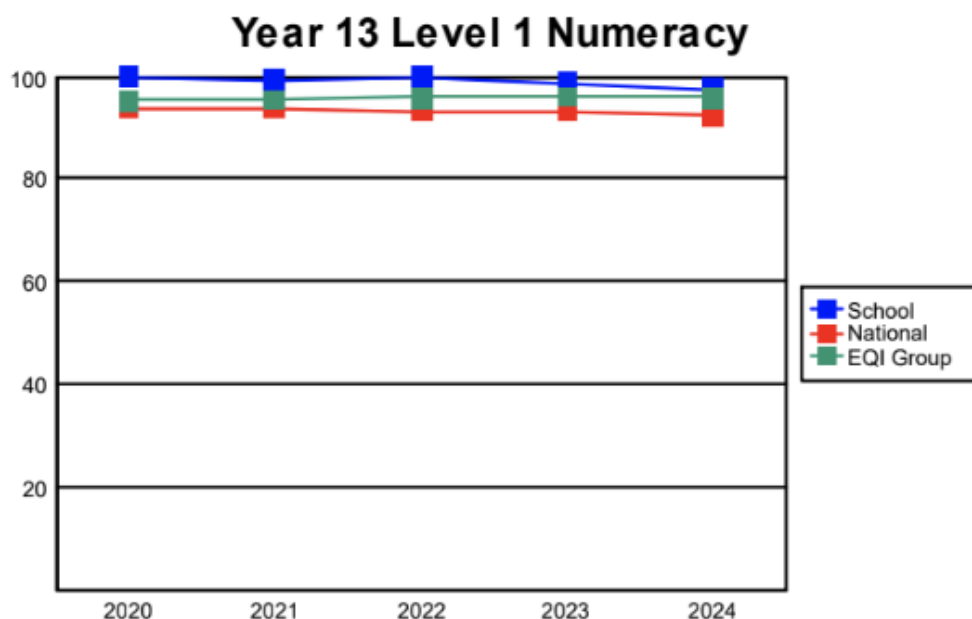


WSCW (72.6%), National (↓74.6%), EQI Band (↓85.2%)

Year 12 Level 1 Numeracy



WSCW (90.4%), National (↑89.1%), EQI Band (↓94.6%)



WSCW (97.5%), National (↑92.2%), EQI Band (↑95.9%)

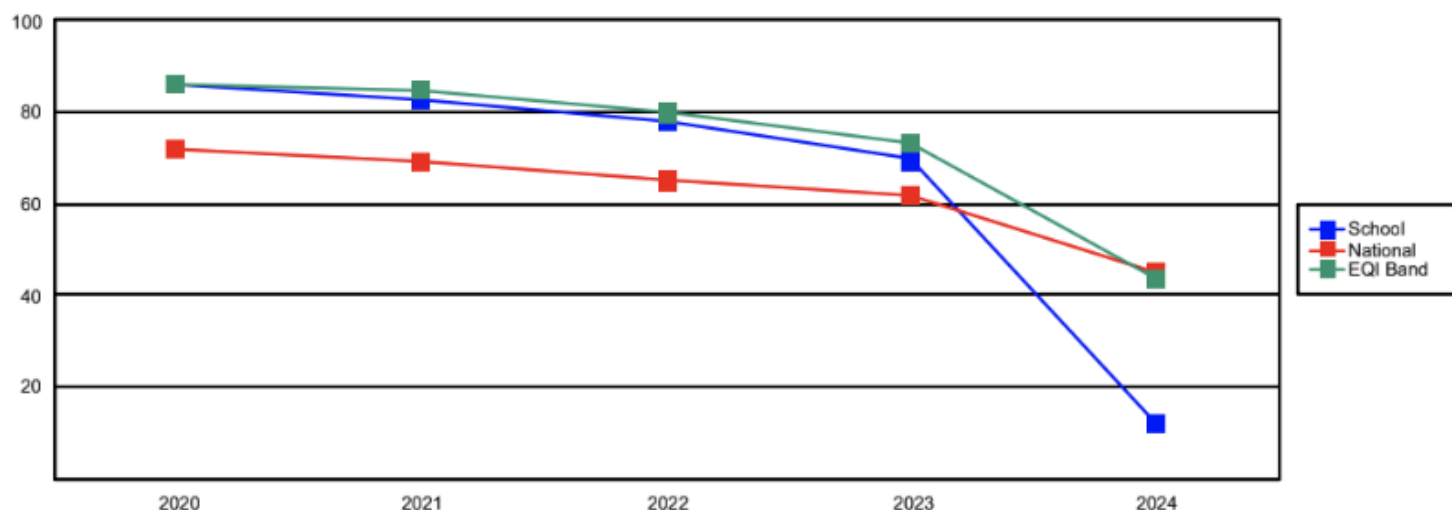
VR: Literacy and Numeracy workshops run after school on Wednesdays. Lit/Num PLD have highlighted ways that all curriculum areas can incorporate specific literacy and numeracy prep in their lesson so it is a school wide initiative. We are currently looking at offering Level 1 Maths and Level 1 English standards for our Y12 and 13 students who have found CAA to be challenging.

Principal's Reports:

"This set of Principals Reports compares your school's last five years of student achievement, with all schools with similar socioeconomic barriers to achievement, and the national figures. The reports use the NZ Domestic Years 11-13 population and provide attainment figures for NCEA Levels 1,2,3 and University Entrance (UE), Literacy and Numeracy, and Certificate Endorsement. The reports are broken down by Student Year Level (Year 11, 12, and 13). The NCEA and UE attainment report is also broken down by Gender and Ethnicity. The data is displayed as numbers, percentages, and graphs. Ethnicity is reported using the Total Response method meaning that students are counted in all the ethnicity groups that they have identified with rather than being prioritised into a single ethnicity. These reports provide cumulative year attainment figures."

[OVERALL RESULTS](#) (CLICK TO OPEN)

Year 11 - NCEA Level 1

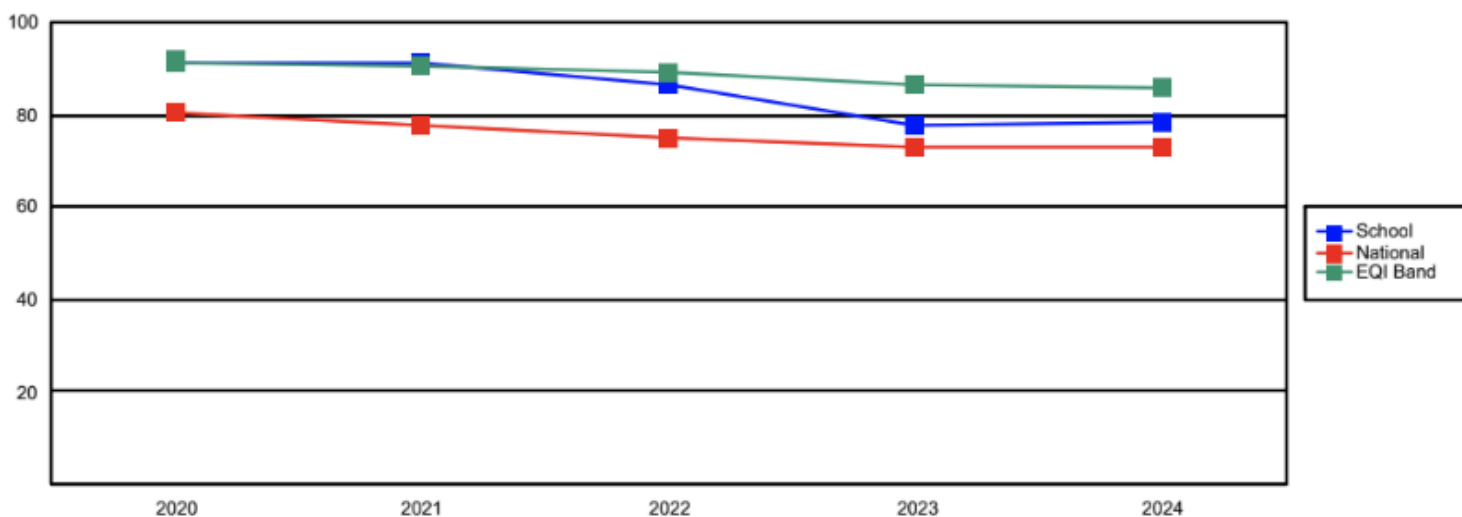


Level 1

WSCW (12.0%) is below the national average (↓45.3%), and below the average for schools in the same EQI (School Equity Index) Band (↓44.0%).

NOTE: Not relevant due to WSC retiring L1 and not able to be disaggregated to show Waiōrea-this is within our school using our individualised data (see Waiōrea report).

Year 12 - NCEA Level 2



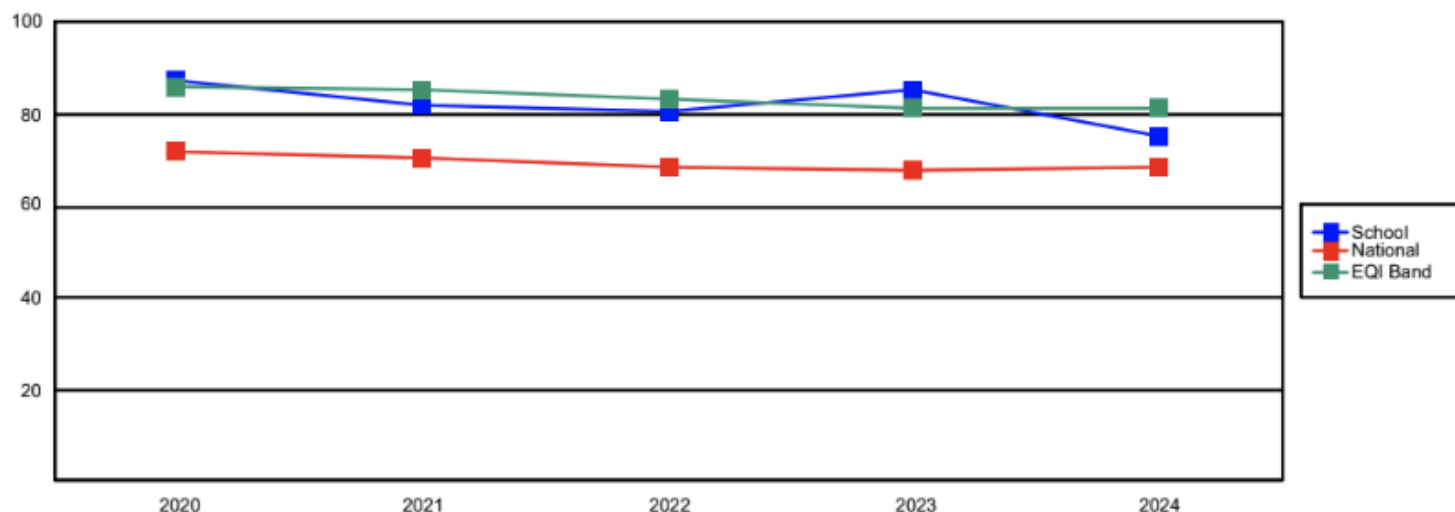
Level 2

WSCW (78.6%) is above the National average (↑73%), but below the EQI Band (↓85.9%)

Context for student achievement over time: (note at all indicators there is a slightly downward trend ie EQI, national and our school.

- All students on the roll count in the data including those that leave during the year ie anytime before the end of Term 1
- Covid Learning recognition credits were used as recently by our Year 10's in their Year 11 year in 2023 to boost their credits (This years Year 13); the last full year of learning recognition credits technically was 2022- that greatly advantaged students who were close to the line and pushed them over into a qualification- this shows in the national data
- Northern Health School enrolments post Covid for our school have between triple and quadruple enrolments post- Covid ie around 15-20 annually pre- Covid and between 40 and 60 annually post- Covid
- Attendance has become a national conversation post- Covid and the downward trend of attendance and hence the new focus of attendance and getting students back into school when they know they can learn online
- Heads of House monitor every student at Year 12 and their progress
- Assurance that we are monitoring attendance and achievement closely and building plans for individual students in consultation with Careers and whānau
- A handful of students are on a 2 year journey to achieve their exit qualification of Level 2 NCEA
- We do a small amount of catch up for a handful of students who were within 4 credits of achieving their NCEA Level 2 in January and February of the next year ie 2025 to make sure they have their exit qualification
- We know we need to work on consistency between subjects- if a student switches off in one or two subjects it makes it much harder to achieve
- The students who are achieving are achieving highly ie endorsement rates
- Need to concentrate on a group of students who need more consistency towards their achievement ie focus on any Springs students in Year 11 who received between zero and ten credits and Heads of House are already doing this
- All schools are concerned about what the CAA's and students missing them will mean long term- we are very mindful on the impact of this on a student's exit qualification
- Heads of Department complete subject based reports for all levels and present these in Term 1 to their SLT and one other SLT person
- Heads of Department tracking very closely Senior students and their subject progress

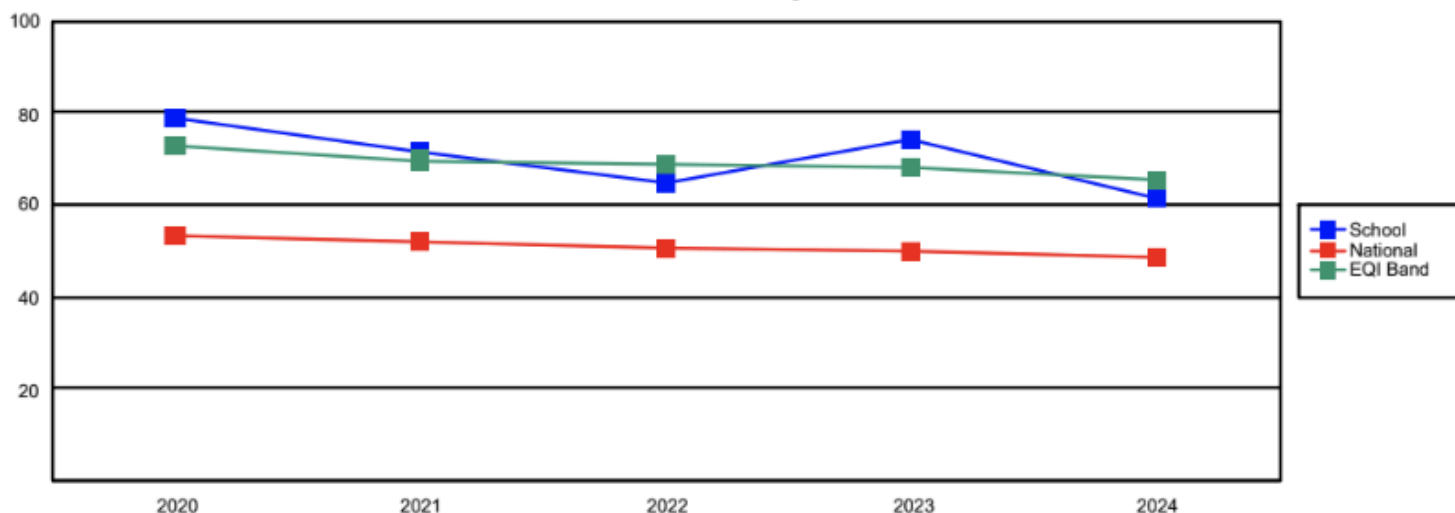
Year 13 - NCEA Level 3



Level 3

WSCW (76.4%) is above the National average (↑68.7%) but below the EQI Band (↓82%)

Year 13 - University Entrance



UE (provisional)

WSCW (63.4%) is above the National average (↑49%) but below the EQI Band (↓66.5%).

UE (Final)

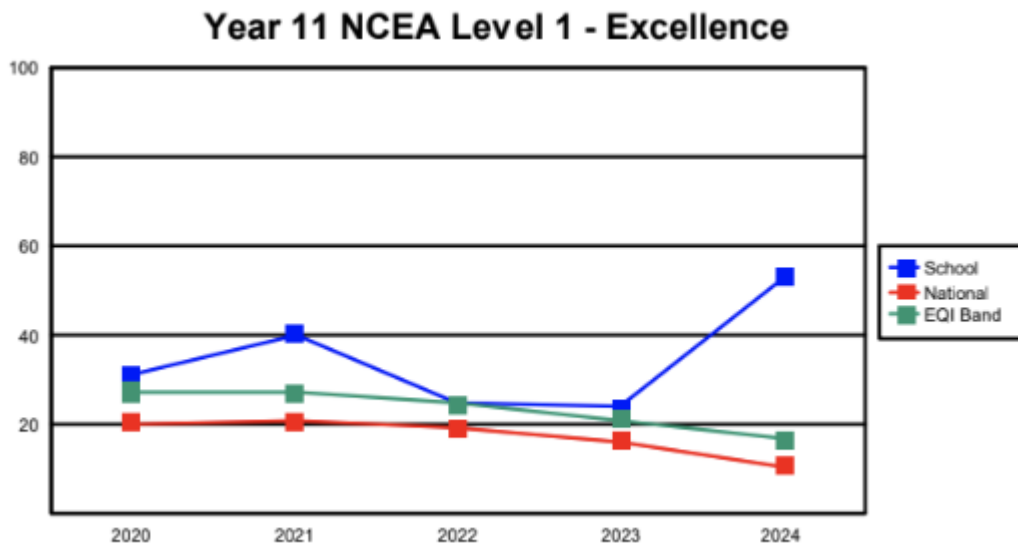
WSCW (61.5%) is above the National average (↑48.2%) but below the EQI Band (↓65.6%).

The Yr 13 Academic Director tracks each student's academic progress in WSC YR 13:

- Establishing a plan at the beginning of the year if they are missing L 1 Lit/Num; UE Lit, Level 2 etc to gain these. For example, if they are missing UE Literacy, can they gain R/W through their timetable or will they need to do an additional std. The change in study lines has impacted the ability to run WLit/RLit classes (which was the policy in previous years). In 2024 students were largely required to attend a homework centre but attendance was low. We are tweaking this system for 2025.

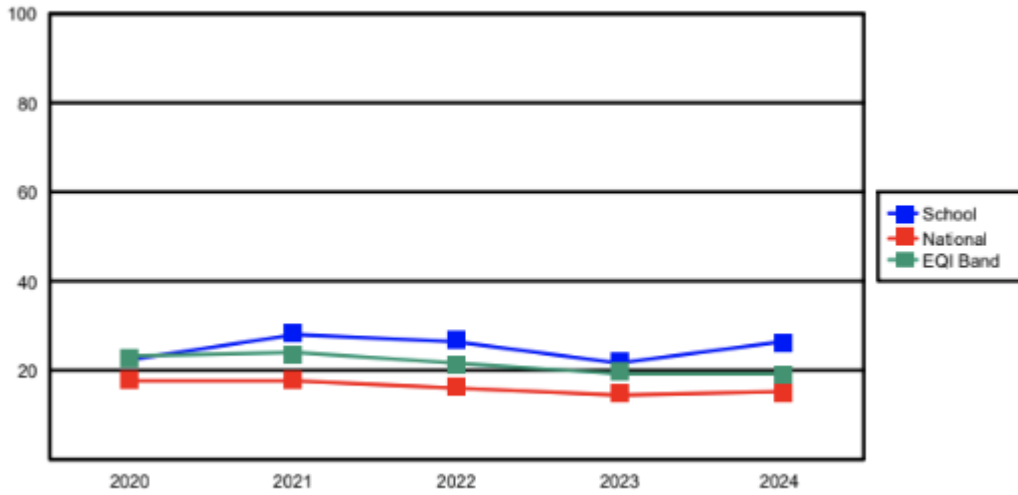
- Using data to establish how each student is tracking (entered results, traffic light reports, progress reports, feedback from teachers, DGE) and devising interventions where needed.
- Working with students and whanau throughout the year to work out the best strategy for achieving individual goals (eg for some students identifying standards to prioritize, manage workload, learning centre support).
- Identify students in danger of not achieving Level 3/UE and give them the opportunity to enrol them in Te Kura Summer School. In 2024, by the time school closed in December we had enrolled 45 students in Te Kura while further students signed up once exam results became available in mid-January.

[Certificate Endorsement](#) (CLICK TO OPEN)



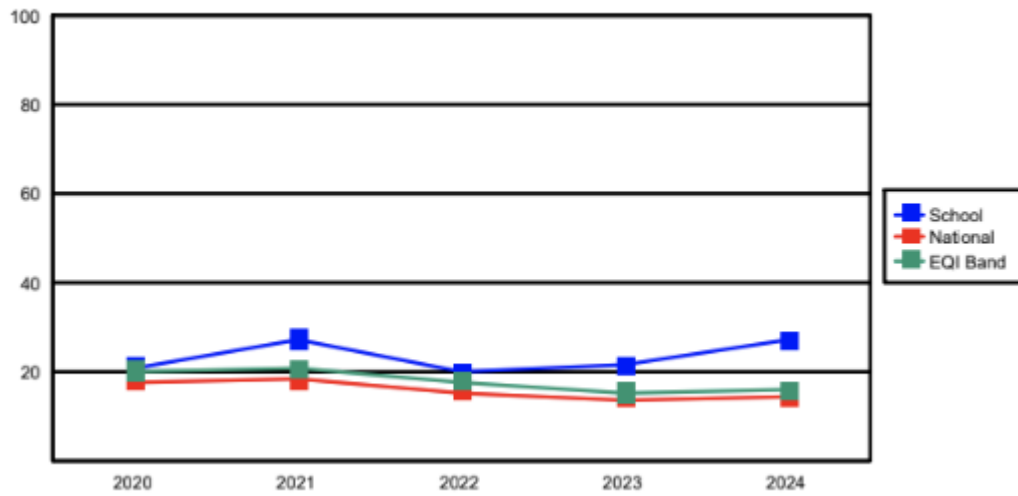
WSCW (53.2%), National (↑11.1%), EQI Band (↑17.1%)

Year 12 NCEA Level 2 - Excellence



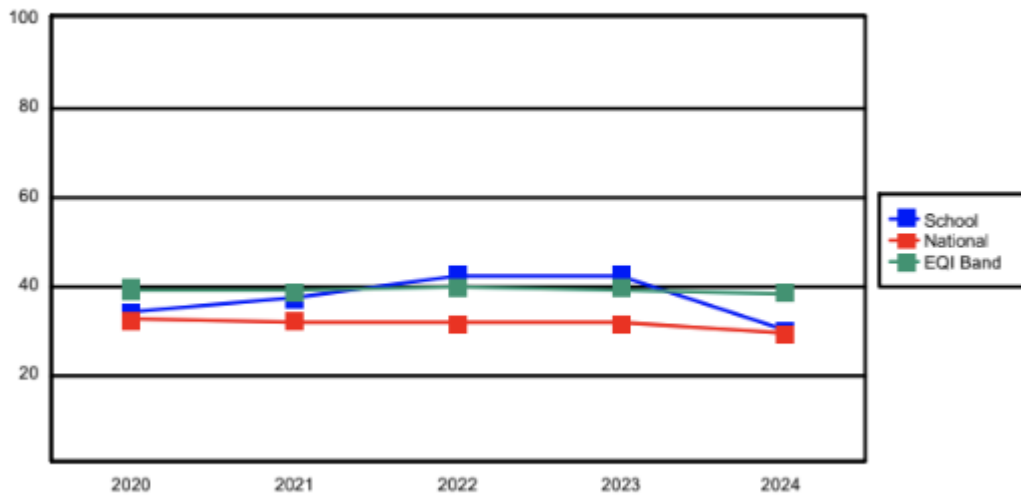
WSCW (26.5%), National (↑15.2%), EQI Band (↑19.3%)

Year 13 NCEA Level 3 - Excellence



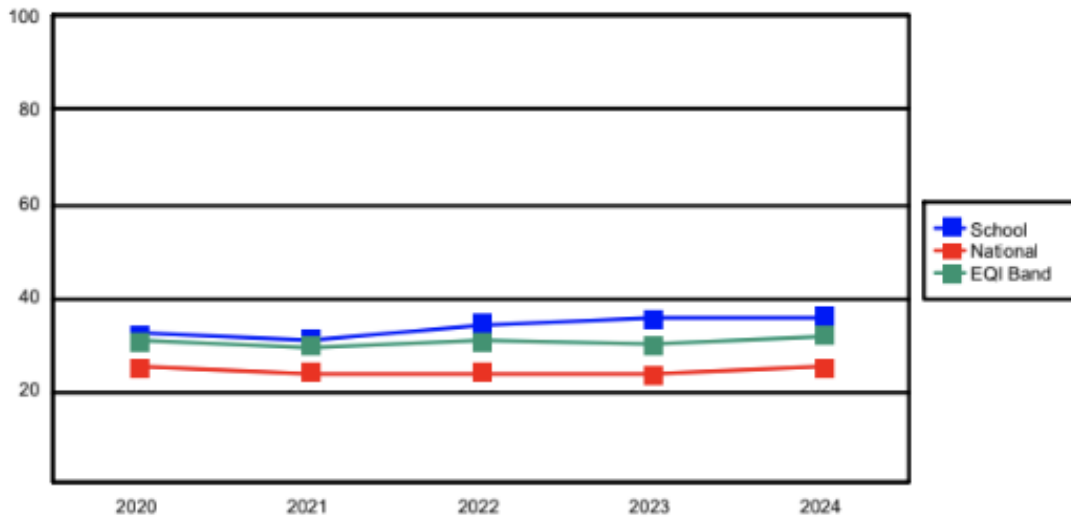
WSCW (26.4%), National (↑14.2%), EQI Band (↑15.6%)

Year 11 NCEA Level 1 - Merit



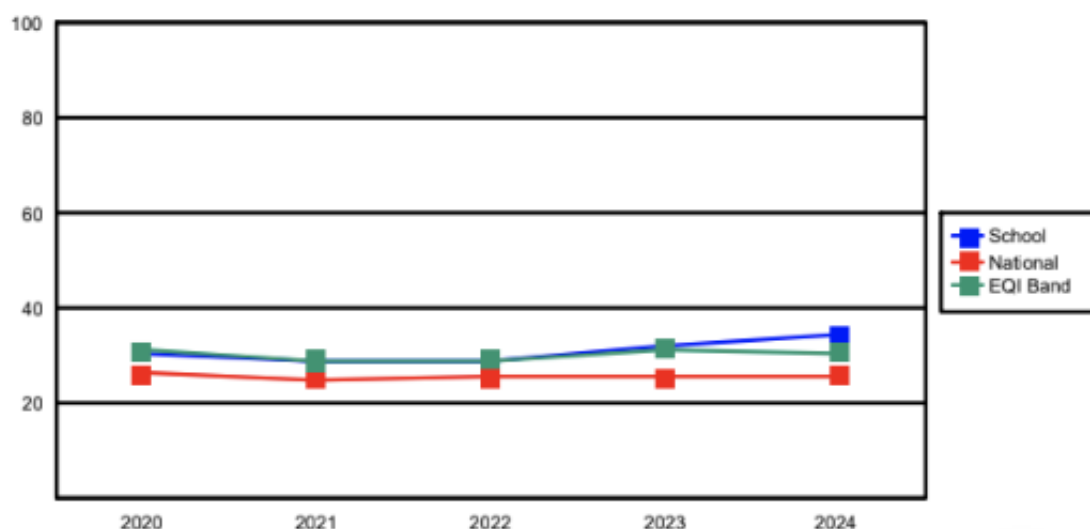
WSCW (29.8%), National (↑28.6%), EQI Band (↓37.9%)

Year 12 NCEA Level 2 - Merit



WSCW (35.8%), National (↑24.9%), EQI Band (↑31.8%)

Year 13 NCEA Level 3 - Merit



WSCW (34.1%), National (↑25.9%), EQI Band (↑30.7%)

Gender

	WSCW				National				EQI			
	L1	L2	L3	UE	L1	L2	L3	UE	L1	L2	L3	UE
Male%	10.7	74.6	69.2	53.4	↓43.5	↓71.0	↑66.1	↑43.2	↓46.9	↓84.6	↓79.0	↓60.3
Female%	13.4	83.4	82.4	71.6	↓47.2	↑75.1	↑71.1	↑54.6	↓40.7	↓87.4	↓85.2	↓72.9

Ethnicity

	WSCW				NATIONAL				EQI			
	L1	L2	L3	UE	L1	L2	L3	UE	L1	L2	L3	UE
ASIAN	5.8	72.1	72.1	62.3	↓39.6	↑69.6	↑68.8	↑55.8	↓36.8	↓82.8	↓82.6	↓70.4
EUROPEAN	4.2	86.3	80.0	72.6	↓50.8	↑78.1	↑72	↑54.1	↓49	↓89.2	↓83.7	↑68.7
MĀORI	39.5	73.7	75	46.4	↓39.9	↑64.7	↑58.3	↑30.9	↓40.5	↓79.7	↑74.5	↓53.3
Middle Eastern/Lat in American/African	6.3	54.5	66.7	41.7	↓40.7	↓68.9	↑66.3	↓50.8	↓30.9	↓76.9	↓74.5	↓60.1
Other Ethnicity		50.0	66.7	66.7	40.9	↓73.8	↓71.3	↑54.5	26.7	↓87.1	↓79	↓65.7
Pacific Peoples	21.1	62.8	67.6	44.1	↓36.7	↓65.1	↑64	↑30.8	↓27.5	↓74.4	↓68.8	↑42.8

Current data (Feb 2025)

Literacy and Numeracy:

- how many **current (2025)** students (11-13) already have lit/num

	Lit Achieved	Num Achieved	UE Lit
Y11	59.6% (227/381)	57.7% (220/381)	
Y12	67.1% (281/419)	70.4% (295/419)	7.86% (33/419)
Y13	90.7% (351/387)	91.7% (355/387)	75.32% (294/387)

Students who already achieved their year level qualification:

- how many (11-13) have Level 1/2/3

	L1	L2	L3
Y11	3.6% (14 Waiōrea Y11s)	3.6% (14 Waiōrea Y11s)	3.6% (14 Waiōrea Y11s)
Y12	12.14% (51/420)	6.43% (27/420)	6.2% (26/420)
Y13	87.8% (328/389)	77.46% (307/389)	5.91% (23/389)

Credit tracking:

Number of Credits	>40	21-39	<20
Y11 (Level 1)	22 (5.73%)	19 (4.9%)	343 (89.32%) (incl new internationals without entries)
Y12 (Level 2)	17 (4.05%)	96 (22.86%)	307 (73.095%) (incl new internationals without entries)
Y13 (Level 3)	17 (4.37%)	40 (10.28%)	332 (85.34%)

Year 13's 2025:

---- Year 13 students

- how many students already have lit/num

	Lit Achieved	Num Achieved	UE Lit
Y13	89.975% (350/389)	90.23% (351/389)	75.32% (293/389)

Comment

Students without Lit/Num or UE Literacy have been identified and a plan outlined for what each student needs to achieve L1 Lit/Num and/or UE Literacy. These include:

- Enrolling all students in CAAs and expecting attendance at Wednesday workshops
- Students who are 1-3 credits away from L1 Numeracy (through additional standards) working with the Learning Centre to achieve these as early as possible
- Majority of students without Numeracy timetabled into a Maths class
- For a significant proportion of students without L1 Literacy, English is not their first language, and have been timetabled into ESL where they will have 8 hours of language support, including having the opportunity to gain L1 Literacy, and 5 Writing credits towards UE literacy
- The remaining students missing L1 Literacy have where possible been timetabled into a Senior English class.
- A significant number of students missing UE literacy require 1 reading credit which for most can be achieved through their current timetabled subjects
- EAP programme for students for whom English is not first language but who have L 1 Lit/Num which offered Reading and Writing credits for UE Literacy
- Where students cannot gain remaining UE literacy credits through their timetable, they will be offered English standards during the study timetable (to be administered by the Academic Director and Learning Centre).

How many year 13 students have Level 1/2/3:

	L1	L2	L3
Y13	87.8% (328/389)	77.46% (307/389)	5.91% (23/389)

How we are tracking :

Number of Credits	>40	21-40	<20
Y13 (Level 3)	17 (4.37%)	40 (10.28%)	332 (85.34%)

Board Report

Māori in English Medium (MEM) End of Year Data 2024

YR 11 (43 students)

No. of L2 Credits	No. of students	Analysis...
0 credits	11	Of these 11 students 6 left during the year 1 is in LS on a differentiated programme. 1 returned to Springs in T4 1 has been referred to truancy for constant non-attendance. 2 are full time NHS and do not attend Springs
1-10	11	Of these 11 students 1 is now full time with the NHS 2 Left during the year 1 arrived at Springs T4 2024 2 have lit and num The others are full time Springs students. SR has met with 5 of the 9 remaining students in 2025. Will meet with the remaining 4 in Week 5.
11-19	13	1 of these students has left (MAGS?) 2 of these students still need Lit and Num The rest are on track
20-29	7	1 with NHS - meeting with whānau next week 1 does not have Lit or Num - SR has met and introduced to LC tutors
30+	1	On track

YR 12 (42 students)

Qualifications	Number of MEM students	percentage	Explanation
Did not gain L2	13/42	30%	Of the 13 students... 5 left during the year 1 is full time NHS

			2 are with LS - one will achieve L2 this year 1 will get L2 & 3 this year (just needs numeracy) 4 may achieve L2 this year. 1 is on a 2 year planned pathway to L2. 1 involved with outside agencies 1 independent youth - SR has met and discussed plan of attack. 1 should have achieved L2. SR had extensive contact with whānau - has referred to YR 13 academic director as student of concern
Gained L2	29/42	69%	All students who gained L2 have their Lit/num requirements and are on track to achieve at L3.
Lit and Num			Of the 2024 students who have returned to Springs in 2025 2 still need to achieve Numeracy 1 still need to achieve Literacy 1 needs to achieve Num and Lit

Year 13 (34 students)

Level 3 (34 Students)

	Number of MEM students	percentage	Comments
Did not gain L3	12/34	35%	3 x students left during the year (<i>one left Akl with whānau/one beauticians course/one mechanics apprenticeship</i>) 1 x LS on alt timetable 7x students who were in danger of not achieving L3 were contacted by the YR 13 academic director and offered help to enrol in Tekura/summer school. This would have seen them get L3. 4 of these students did not engage/respond. 3 enrolled in Tekura and had until 9th Feb to complete work.

			SR/LC had worked extensively with 6/8 YR 13 full time students.
Gained L3	22/34	65%	
Lit/Num			Only 1 full time LS student did not achieve Lit/Num.
UE	15/32	47%	

Grade Quality

				2024 NCEA L3 Endorsement s				
	Year Level	Total MEM	N	A	M	E	UE	
	13	32	9	13	7	3	15	
			28.1%	40.6%	21.9%	9.4%	46.9%	
				2024 NCEA L2 Endorsement s				
	Year Level	Total MEM	N	A	M	E		
	12	40	12	15	8	5		
			30.0%	37.5%	20.0%	12.5%		

These stats are well under the school's goal to increase endorsement rates at YR 12 and 13 for MEM students to 75%