

# SACRED HEART GIRLS' COLLEGE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

<b>Ministry Number:</b>	0139
<b>Principal:</b>	Catherine Gunn
<b>School Address:</b>	52 Clyde Street, Hamilton East, Hamilton
<b>School Postal Address:</b>	PO Box 4064, Hamilton 3247
<b>School Phone:</b>	07 856 7874
<b>School Email:</b>	<a href="http://www.shgcham.school.nz">www.shgcham.school.nz</a>

#### Members of the Board:

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Angela Beaton	Presiding Member	Elected	Sep-25
Catherine Gunn	Principal	ex Officio	
Sue Garmonsway	Proprietor Representative	Appointed	Sep-24
Chris Filipo	Proprietor Representative	Appointed	Sep-24
Shelly Fitness	Proprietor Representative	Appointed	Sep-24
Kay Petchell	Proprietor Representative	Appointed	Sep-24
Andrea Stocks	Parent Representative	Elected	Sep-25
Jane Searle	Parent Representative	Elected	Sep-25
Chrissy Wakeman	Parent Representative	Elected	Sep-25
Kymerly Bissett	Staff Representative	Elected	Sep-25
Nyasha Mupfurutsa	Student Representative	Elected	Dec-24
Retired:			
Anne Griffin	Bishop's Representative	Appointed	
Tabwe Bio	Parent Representative	Elected	
Carl Denmead	Parent Representative	Elected	
Shaun Healy	Parent Representative		
Precious Kintu	Student Representative		

**Accountant / Service Provider: SRN Partners Chartered Accountants Ltd**

# SACRED HEART GIRLS' COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 18</a>	Notes to the Financial Statements
	Other Information
	Evaluation of the school's student's progress and achievement
	How we have given effect to Te Tiriti o Waitangi
	Statement of compliance with Employment Policy
	Kiwisports Statement
	Independent Auditor's Report

# Sacred Heart Girls' College

## 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.

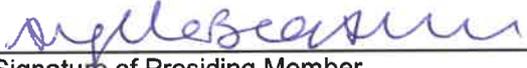
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

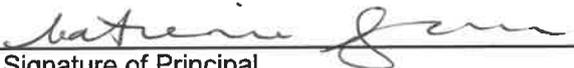
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Angda Beaton  
Full Name of Presiding Member

CATHERINE GUNN  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

12/9/24  
Date:

13.09.24.  
Date:

# Sacred Heart Girls' College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	8,765,870	8,607,500	8,075,634
Locally Raised Funds	3	1,080,444	565,180	787,126
Use of Proprietor's Land and Buildings		1,403,250	1,403,250	1,403,250
Interest		80,157	70,000	37,675
<b>Total Revenue</b>		<b>11,329,721</b>	<b>10,645,930</b>	<b>10,303,685</b>
<b>Expense</b>				
Locally Raised Funds	3	659,968	313,500	550,553
Learning Resources	4	8,209,812	7,943,200	7,231,493
Administration	5	668,874	590,000	606,092
Interest		13,340	-	3,637
Property	6	2,162,420	2,123,550	2,166,041
Other Expense	7	-	-	5,100
<b>Total Expense</b>		<b>11,714,414</b>	<b>10,970,250</b>	<b>10,562,916</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(384,693)</b>	<b>(324,320)</b>	<b>(259,231)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(384,693)</b>	<b>(324,320)</b>	<b>(259,231)</b>

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



# Sacred Heart Girls' College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,637,135	1,637,138	1,856,835
Total comprehensive revenue and expense for the year		(384,693)	(324,320)	(259,231)
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		192,704	39,000	39,531
<b>Equity at 31 December</b>		1,445,146	1,351,818	1,637,135
Accumulated comprehensive revenue and expense		1,445,146	1,351,818	1,637,135
Reserves		-	-	-
<b>Equity at 31 December</b>		1,445,146	1,351,818	1,637,135

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.

# Sacred Heart Girls' College

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	352,308	319,500	161,508
Accounts Receivable	9	653,345	551,000	493,142
GST Receivable		7,628	6,600	19,998
Prepayments		50,668	6,000	5,634
Inventories	10	11,036	12,500	15,537
Investments	11	1,297,650	1,317,000	1,689,259
		2,372,635	2,212,600	2,385,078
<b>Current Liabilities</b>				
Accounts Payable	13	855,897	841,000	663,408
Revenue Received in Advance	14	333,550	280,000	316,039
Provision for Cyclical Maintenance	15	51,827	53,000	104,667
Finance Lease Liability	16	46,133	41,300	37,541
Funds held in Trust	17	206,242	206,000	205,949
		1,493,649	1,421,300	1,327,604
<b>Working Capital Surplus/(Deficit)</b>		878,986	791,300	1,057,474
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	950,017	930,505	866,091
		950,017	930,505	866,091
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	291,770	280,000	175,288
Finance Lease Liability	16	92,087	89,987	111,142
		383,857	369,987	286,430
<b>Net Assets</b>		1,445,146	1,351,818	1,637,135
<b>Equity</b>		1,445,146	1,351,818	1,637,135

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



# Sacred Heart Girls' College

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,288,787	2,165,001	2,297,917
Locally Raised Funds		731,724	286,313	622,634
International Students		294,251	257,350	320,568
Goods and Services Tax (net)		12,369	13,400	(3,367)
Payments to Employees		(1,563,884)	(1,177,419)	(1,186,619)
Payments to Suppliers		(1,883,967)	(1,554,096)	(1,719,909)
Interest Paid		(13,340)	-	(3,637)
Interest Received		77,718	67,942	30,619
Net cash from/(to) Operating Activities		(56,342)	58,491	358,206
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(294,368)	(323,279)	(189,902)
Purchase of Investments		-	-	(250,814)
Proceeds from Sale of Investments		391,609	372,259	-
Net cash from/(to) Investing Activities		97,241	48,980	(440,716)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		192,704	39,000	39,531
Finance Lease Payments		(43,096)	11,470	(70,929)
Funds Administered on Behalf of Other Parties		293	51	136,105
Net cash from/(to) Financing Activities		149,901	50,521	104,707
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>190,800</b>	<b>157,992</b>	<b>22,197</b>
Cash and cash equivalents at the beginning of the year	8	161,508	161,508	139,311
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>352,308</b>	<b>319,500</b>	<b>161,508</b>

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.



# Sacred Heart Girls' College

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) 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 expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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 15.

###### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



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

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 16. Future operating lease commitments are disclosed in note 22.

#### **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.

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period 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 Proprietor. 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. This expense is based on an assumed market rental yield on the 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.

### **d) 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.

### **e) 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.

#### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools 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.

#### **g) Inventories**

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

#### **h) 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 material.

#### **i) Property, Plant and Equipment**

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor 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:

Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	10 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **j) Intangible Assets**

##### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **k) Impairment of property, plant, and equipment and intangible assets**

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 and intangible assets 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 for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

The reversal of an impairment loss is recognised in 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.

### **l) 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.

### **m) 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 and 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.

### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from international and domestic 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.

### **o) 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.

**p) Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on 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.

**q) 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, finance lease liability, and painting contract 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.

**r) 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.

**s) Budget Figures**

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

**x) 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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	2,251,579	2,111,000	2,222,505
Teachers' Salaries Grants	6,442,617	6,442,500	5,777,717
Other Government Grants	71,674	54,000	75,412
	<u>8,765,870</u>	<u>8,607,500</u>	<u>8,075,634</u>

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

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	147,856	100,000	113,133
Curriculum related Activities - Purchase of goods and services	120,756	116,000	126,800
Fees for Extra Curricular Activities	366,790	8,000	290,319
Trading	15,281	12,500	15,184
Fundraising & Community Grants	29,909	10,000	770
Other Revenue	94,680	62,000	87,262
International Student Fees	305,172	256,680	153,658
	<u>1,080,444</u>	<u>565,180</u>	<u>787,126</u>
<b>Expense</b>			
Extra Curricular Activities Costs	335,521	33,500	307,717
Trading	44,170	13,000	24,200
Fundraising and Community Grant Costs	10,207	11,500	10,772
Other Locally Raised Funds Expenditure	-	-	129
International Student - Student Recruitment	27,469	25,000	23,389
International Student - Employee Benefits - Salaries	183,824	148,000	124,554
International Student - Other Expenses	58,777	82,500	59,792
	<u>659,968</u>	<u>313,500</u>	<u>550,553</u>
	<u>420,476</u>	<u>251,680</u>	<u>236,573</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

During the year, the School hosted 14.75 FTE International students (2022:6.75FTE)

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	410,332	410,000	371,751
Information and Communication Technology	188,618	190,000	177,025
Library Resources	3,597	4,200	3,427
Employee Benefits - Salaries	7,280,158	7,011,500	6,378,389
Staff Development	84,032	97,500	68,240
Depreciation	243,075	230,000	232,661
	<u>8,209,812</u>	<u>7,943,200</u>	<u>7,231,493</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	9,748	9,300	9,318
Board Fees	3,303	7,000	5,385
Board Expenses	38,390	45,500	36,699
Communication	13,058	12,500	13,573
Consumables	23,062	17,000	16,580
Other	62,879	63,700	69,923
Employee Benefits - Salaries	482,570	403,000	424,415
Insurance	26,925	24,000	22,692
Service Providers, Contractors and Consultancy	8,939	8,000	7,507
	<u>668,874</u>	<u>590,000</u>	<u>606,092</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	23,008	25,000	22,845
Consultancy and Contract Services	222,858	226,000	208,782
Cyclical Maintenance	88,946	79,000	136,035
Grounds	18,731	18,000	16,200
Heat, Light and Water	170,234	118,300	114,364
Rates	12,581	13,000	11,566
Repairs and Maintenance	122,074	147,000	161,249
Use of Land and Buildings	1,403,250	1,403,250	1,403,250
Security	9,802	9,000	9,908
Employee Benefits - Salaries	90,936	85,000	81,842
	<u>2,162,420</u>	<u>2,123,550</u>	<u>2,166,041</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

## 7. Other Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Impairment of Property, Plant and Equipment	-	-	5,100
	<u>-</u>	<u>-</u>	<u>5,100</u>

## 8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	72,308	69,500	161,508
Short-term Bank Deposits	280,000	250,000	-
Cash and cash equivalents for Statement of Cash Flows	<u>352,308</u>	<u>319,500</u>	<u>161,508</u>

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

Of the \$352,308 Cash and Cash Equivalents, \$208,409 of International Student fees is held by the School for the 2024 year. If these conditions are not met, the funds will need to be returned

Of the \$352,308 Cash and Cash Equivalents, \$206,242 of International Student Homestay, Welfare and Medical Insurance Funds is held in trust by the School and a further \$29,109 of funds is also held in Trust on behalf of the school Parent, Teacher and Friends Association.

In addition to Cash and Cash Equivalents the School also holds Short term deposits to cover funds held in trust, please refer to note 11.

## 9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	61,839	15,000	9,522
Receivables from the Ministry of Education	54,129	-	-
Interest Receivable	14,381	14,000	11,942
Teacher Salaries Grant Receivable	522,996	522,000	471,678
	<u>653,345</u>	<u>551,000</u>	<u>493,142</u>
Receivables from Exchange Transactions	76,220	29,000	21,464
Receivables from Non-Exchange Transactions	577,125	522,000	471,678
	<u>653,345</u>	<u>551,000</u>	<u>493,142</u>

## 10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	11,036	12,500	15,537
	<u>11,036</u>	<u>12,500</u>	<u>15,537</u>

## 11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	1,297,650	1,317,000	1,689,259
Total Investments	<u>1,297,650</u>	<u>1,317,000</u>	<u>1,689,259</u>

Short term bank deposits include \$167,332 held by the Catholic Development Fund at an interest rate of 3.3%.

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	425,693	145,511	-	-	(72,183)	<b>499,021</b>
Information and Communication Technology	216,913	140,777	-	-	(102,273)	<b>255,417</b>
Leased Assets	146,664	32,633	-	-	(49,994)	<b>129,303</b>
Library Resources	76,821	8,080	-	-	(18,625)	<b>66,276</b>
<b>Balance at 31 December 2023</b>	<b>866,091</b>	<b>327,001</b>	<b>-</b>	<b>-</b>	<b>(243,075)</b>	<b>950,017</b>

The net carrying value of computers and photocopier equipment held under a finance lease is \$129,303(2022: \$146,664)

### Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	2,014,076	(1,515,055)	<b>499,021</b>	1,950,366	(1,524,673)	<b>425,693</b>
Information and Communication Technology	1,035,346	(779,929)	<b>255,417</b>	1,116,243	(899,330)	<b>216,913</b>
Leased Assets	196,307	(67,004)	<b>129,303</b>	221,141	(74,477)	<b>146,664</b>
Library Resources	438,638	(372,362)	<b>66,276</b>	430,559	(353,738)	<b>76,821</b>
<b>Balance at 31 December 2023</b>	<b>3,684,367</b>	<b>(2,734,350)</b>	<b>950,017</b>	<b>3,718,309</b>	<b>(2,852,218)</b>	<b>866,091</b>

## 13. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	175,007	165,000	68,021
Accruals	14,488	14,000	11,290
Employee Entitlements - Salaries	636,091	632,000	559,317
Employee Entitlements - Leave Accrual	30,311	30,000	24,780
	<b>855,897</b>	<b>841,000</b>	<b>663,408</b>
Payables for Exchange Transactions	855,897	841,000	663,408
Payables for Non-exchange Transactions - Other			
	<b>855,897</b>	<b>841,000</b>	<b>663,408</b>

The carrying value of payables approximates their fair value.

#### 14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	19,663	20,000	-
International Student Fees in Advance	208,409	400,000	219,330
Other revenue in Advance	105,478	(140,000)	96,709
	<u>333,550</u>	<u>280,000</u>	<u>316,039</u>

#### 15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	279,955	279,955	143,920
Increase to the Provision During the Year	88,946	78,045	136,035
Use of the Provision During the Year	(25,304)	(25,000)	
Provision at the End of the Year	<u>343,597</u>	<u>333,000</u>	<u>279,955</u>
Cyclical Maintenance - Current	51,827	53,000	104,667
Cyclical Maintenance - Non current	291,770	280,000	175,288
	<u>343,597</u>	<u>333,000</u>	<u>279,955</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on painting quotes adjusted for inflation.

#### 16. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	56,390	54,000	49,410
Later than One Year and no Later than Five Years	102,471	96,574	128,573
Later than Five Years			
Future Finance Charges	(20,641)	(19,287)	(29,300)
	<u>138,220</u>	<u>131,287</u>	<u>148,683</u>
<b>Represented by</b>			
Finance lease liability - Current	46,133	41,300	37,541
Finance lease liability - Non current	92,087	89,987	111,142
	<u>138,220</u>	<u>131,287</u>	<u>148,683</u>

## 17. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 206,242	\$ 206,000	\$ 205,949
	<u>206,242</u>	<u>206,000</u>	<u>205,949</u>

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

## 18. 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.

The Proprietor of the School (Mission College Hamilton Trust Board) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately.

The School received revenue from the Trust for administrative services provided to the Trust to a value of \$29,340 (2022: \$29,340).

The School received revenue from the Trust for other services provided to the Trust to a value of \$22,470 (2022:\$0).

Under an agency agreement the board collected attendance dues and voluntary financial contributions on behalf of the proprietor, totalling \$90,111, with a total of \$87,225 transferred to the Trust during the year. This service was provided free of charge. As a result of the above related party transactions, the amount owing to the board by the proprietor at 31 December was \$4,575.30, and the amount owing to the proprietor by the board at the same date was \$2,915.75.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

## 19. Remuneration

### Key management personnel compensation

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i> Remuneration	3,303	5,385
<i>Leadership Team</i> Remuneration Full-time equivalent members	589,191 4	573,813 4
Total key management personnel remuneration	<u>592,494</u>	<u>579,198</u>

There are ten members of the Board excluding the Principal. The Board has held nine full meetings of the Board in the year. The Board also has Finance and Property committees that meet monthly and quarterly respectively. 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 1

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	9.00	7.00
110 - 120	10.00	6.00
120 - 130	4.00	2.00
130 - 140	4.00	2.00
140 - 150	1.00	0
	<u>28.00</u>	<u>17.00</u>

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

## 20. 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 number of persons to whom all or part of that total was payable was as follows:

	<b>2023 Actual</b>	<b>2022 Actual</b>
Total	-	\$0
Number of People	-	0



## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2023 (2022:\$Nil)

### (b) Operating Commitments

As at 31 December 2023, the Board has no operating commitments (2022:\$Nil).

## 23. 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	352,308	319,500	161,508
Receivables	653,345	551,000	493,142
Investments - Term Deposits	1,297,650	1,317,000	1,689,259
Total financial assets measured at amortised cost	<u>2,303,303</u>	<u>2,187,500</u>	<u>2,343,909</u>

### Financial liabilities measured at amortised cost

Payables	855,897	841,000	663,408
Finance Leases	138,220	131,287	148,683
Total financial liabilities measured at amortised cost	<u>994,117</u>	<u>972,287</u>	<u>812,091</u>

## 24. Events After Balance Date

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

## 25. Breach of Law - Failure to comply with section 135 of the Education and Training Act 2020.

While the school provided all financial information to the accountant in sufficient time for the annual financial statements to be submitted for audit by the 31st March, the accountant was unable to meet the reporting deadline due to a combination of understaffing and staff illness. Accordingly the accountant accepts responsibility for this legislative breach.

## 26. Breach of Law - Failure to comply with section 137 of the Education and Training Act 2020.

The Board of Trustees did not comply with section 137 of the Education and Training Act 2020 in that it did not submit its audited annual financial statements for audit by 31 May 2024



## **Sacred Heart Girls' College**

### **Kiwisport Statement**

#### **For the Year Ended 31 December 2023**

Kiwisport is a government initiative to support students' participation in organised sport.

In 2023, the College received Kiwisport funding of \$20,238 excl GST (2022:\$21,909).  
The funding went towards the employment of a Sports Co-ordinator (\$42,651).

# Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Sacred Heart Girl's College Board:

Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment

Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.

Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

Meets all Equal Employment Opportunities requirements.

## Our Cultural Narrative

### **Māori Perspective**

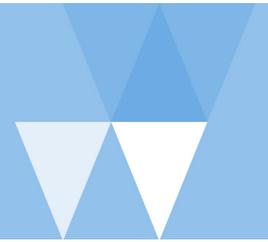
Sacred Heart Girls' College Māori perspective is inclusive of Te Reo Māori, tikanga Māori and Kaupapa Māori initiatives, where students gain a sense of pride and belonging under the leadership and service of our Māori Perspective Student Leader. We honour the mana of Waikato-Tainui as Tangata Whenua and our kawa is that of Waikato. Sacred Heart Girls' College will develop and strengthen the community's understanding of tikanga Māori and provide the means of fostering cultural understanding and responsive pedagogical practice that is consistent with Te Tiriti o Waitangi, through engagement with the language, culture and events.

### **Te Reo Māori and Tikanga Māori**

Sacred Heart Girls College is committed to raising the achievement of Māori students and to celebrate their success as Māori. The whare wānanga, Puāwai, provides a place to strengthen te ao Māori within the college and is utilised daily by students. The Board takes all reasonable steps to provide instruction and learning of Te Reo Māori from years 9-13. When developing policies and practices for the school, the Treaty of Waitangi is an underpinning policy along with our Special Character. As a Catholic Learning Community, our focus is on building successful learning relationships with each other, with our students, with our whānau and with our wider community. For the school, every endeavour is made to reflect New Zealand cultural diversity and the unique position of the Māori culture as stated in the Treaty of Waitangi. We encourage staff to strengthen their knowledge of te reo Māori and tikanga Māori particular to our region and relevant to our school. Karakia and waiata are part of our community gatherings. We are encouraging a space where it is normal to hear, to greet and give instructions in te reo Māori and where speaking and learning about te ao Māori is seen as the way we do things in our school. A cultural lens is encouraged when working in learning areas to celebrate both current and historical events and contexts. We operate a cultural calendar of specific events such as Matariki, the Koroneihana, Poukai and Māori language week to promote te ao Māori in the school.

### **Cultural Diversity**

All cultures are valued and celebrated through active encouragement of a school spirit that embraces cultural diversity. Students are encouraged to share, and to be proud of, their cultural heritage. Staff will ensure that students from all cultures are treated with respect and dignity and they will actively work towards high standards of achievement from all students of all cultural backgrounds.



# Analysis of variance reporting

**School name:** Sacred Heart Girls' College

**School number:** 139

**Focus:** NCEA: NCEA Literacy

**Strategic Aim:**

a culture of **LEARNING/TEACHING – AKO** - where students **strive** and **thrive** as agents of their own learning, decisions and future.

**Annual Aim:** Students ready for learning with foundational skills for Level 1, 2, 3

**Target:**

100% of all learners will achieve Literacy and Numeracy co-requisite credits by the end of their Level 1 programme

80% of all learners will demonstrate readiness in functional Literacy and Numeracy prior to Level 1 (accelerated PROGRESS)

**Baseline data:**

**Baseline Data and Analysis:** Students entering Year 11 are expected to be at Level 5 in asTTle Reading or Mathematics. Students entering Year 12 are expected to be at Level 6 of the curriculum and entering Year 13 Level 7 of the curriculum. At risk students were identified by the previous year's grades and teacher observations. UE literacy can be gained through level 2 and 3, at risk Year 13 students have been included. Māori and Pasifika learners targeted

**Achievement data from 2022 informs our targets for 2023 as follows:**

1. Māori: **Literacy** Level 1: 89% **Numeracy:** Level 1 80%
2. Pasifika: **Literacy** Level 1: 87% **Numeracy:** Level 1 87%

Actions (what did we do?)	Outcomes (what happened?) 2023 NCEA LIT/NUM results	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>School-wide tracking system includes regular check in by CCMs</p> <p>Earlier intervention strategies with at risk students, especially those still 'behind' due to COVID.</p> <p>Consideration given to ensure all <b>FUNDAMENTAL</b> credits can be internally assessed.</p> <p>Curriculum review/design for ILE with pedagogy at its centre to continue in 2023.</p> <p>Dean Team leading 'Culture of Care' strategically placed alongside PB4L developing recognitions as motivation.</p> <p>Strengthening learning and wellbeing through Ako programme and capability development of mentoring/coaching kōrero.</p> <p>Facilitated learning conferences.</p>	<p><b>TARGET: 100%</b> <b>Level 1 LITERACY ALL: 99%</b></p> <p>Māori – 96% achievement rate Pasifika – 92% achievement rate</p> <p><b>TARGET: 100%</b> <b>Level 1 NUMERACY ALL: 90%</b></p> <p>Māori – 88% achievement rate Pasifika – 90% achievement rate</p> <p><b>TARGET: 80%</b> <b>Accelerated progress - Literacy</b> Literacy: 81% (Year 10) <b>Accelerated progress - Numeracy</b> Numeracy: 68% (Year 10)</p>	<p><b>Literacy:</b> The targeted <b>MĀORI</b> students (5): 3 low attendance rate 1 reluctant learner 1 learning support The targeted <b>PASIFIKA</b> students (3): 2 low attendance rate 1 learning support</p> <p><b>Numeracy:</b> The same students were targeted as for literacy. Attendance and attitudes impacted outcomes.</p> <p>Some students experienced a change of teacher.</p> <p>After being a pilot school for this co-requisite level 1 qualification we were confident that 80% of our students would be ready. Using PAT data we identified 'ready' students and teacher judgement. Our curriculum design lacked deliberate strategies for key skills across the curriculum. Maths teaching curriculum not numeracy focused.</p>	<p>School-wide tracking system includes regular check in by CCMs</p> <p>Earlier intervention strategies with at risk students, especially those still 'behind' due to <b>ABSENCE</b>.</p> <p>Consideration given to ensure all <b>FUNDAMENTAL</b> credits can be internally assessed.</p> <p>Curriculum mapping/review/design for ILE with TTNE pedagogy at its centre to continue in 2023.</p> <p>Dean Team leading 'Culture of Care' strategically placed alongside PB4L/RP developing recognitions as motivation.</p> <p>Strengthening learning and wellbeing through Ako programme and capability development of mentoring/coaching korero. Leadership role developed.</p> <p>Supporting teacher capability through TTNE framework</p> <p><b>Involvement in Pilot Community Liaison roles in schools</b></p>

## Planning for next year:

We have a plan to make further improvements to the systematic identification, monitoring of and response to students at risk of not achieving. On-going review of Internal assessment procedures continue to be part of our regular review schedule and commitment to the NCEA change package. A key change to this process was a TEAM approach, which will continue in 2024, along with mentoring and coaching, supported by continual professional learning and development. We are still experiencing the impact of disruption and 2023 included adverse weather and teacher strikes, which compounded absence and the attitude that 'I can work online'. This disruption created further stress for students and teachers, having believed we had emerged through a global pandemic. Supporting everyone's wellbeing is a priority. We have appointed an Academic Adviser now in its second year and we plan to strengthen this team with the appointment of Community Liaison teachers who will be monitoring the data closely. We were a pilot school for co-requisite literacy/numeracy and we have plans to continue our school-wide literacy PLD – with an emphasis on writing (data from SHGGC and across the motu supports this).

School wide improvement plan requires all learning areas to show their strategic intentions to contribute to school wide targets. We have changed the Professional Growth Cycle to reflect this. We have changed the traditional Learning Area Report to a Learning Area Implementation Plan that collectively addresses professional growth and focuses on pedagogy (teaching to the North East framework). Senior Leaders 'Companion' Leaders of Learning to ensure all those with influence are using it in the appropriate areas for student learning and achievement. We are in the process of transitioning to modern, innovative learning environment and that requires teachers to reconsider their delivery of subjects in isolation. Collaboration for teachers is a professional learning priority for 2024. Teaching to the North East continues to be a model for relationship based learning and effective pedagogy. A Junior Curriculum Development Team, with Kahui Ako Resources is developing.

We have strengthened a school wide mentoring, coaching and teaching programme: Ako. We monitor learning and wellbeing through this dedicated time in the week. It is key to our internal evaluation with ERO partner. A further plan includes senior leaders and middle leaders more engaged in leading learning and articulating specific **changes in practice** to ensure priority learners are making expected progress towards achievement targets. The analysis of variance indicates that our senior Maaori learners need additional and deliberate intervention in numeracy. The development of these fundamental skills has started earlier. 24 out of 41 Maaori students did not achieve the 'accelerated progress' target for numeracy. A similar result for literacy.

Collaborative Teams are led by SLT and are connected to our strategic focus areas and Catholic Character. We have a focus on wellbeing strategies for staff, evidenced through our professional learning commitments and those to our Kāhui Ako (strategic focus area). PLD priority is Relationship Based Learning, aligning with our priorities to strengthen our Culture of Care: Teaching and Leading to the North East.

The disruption from adverse weather conditions and 2 terms of teacher industrial action further influenced our 2023 interventions and ultimate levels of achievement. What is now four years of disrupted learning at the senior level has impacted our most vulnerable students. The patterns of 'not achieved' is pointing to our most vulnerable students: mental health, anxiety, trauma and fear. Generally, these students will 'achieve' the expected level by the time they leave SHGC. Unfortunately, at Year 13, this is the last opportunity – hence the intervention and plan to monitor Year 13 in 2024, particularly Maaori and Pasifika learners.

We also know the value of community and started the year with a deliberate whakawhanaungatanga programme to enrich the sense of belonging. This includes deliberate focus on key skills of collaboration, critical thinking, problem solving and teamwork.