


SACRED HEART GIRLS' COLLEGE HAMILTON

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	0139
Principal:	Catherine Gunn
School Address:	52 Clyde Street, Hamilton East, Hamilton
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Accountant / Service Provider:	 The School Office all things financial for schools

SACRED HEART GIRLS' COLLEGE HAMILTON

Annual Financial Statements - For the year ended 31 December 2025

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Sacred Heart Girls' College Hamilton

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Angela Beaton

Full Name of Presiding Member

Signed by:

02AF891A72A67469

Signature of Presiding Member

18/05/2026

Date

Dean Rogers

Full Name of Acting Principal

Signed by:

548966D564846E19

Signature of Acting Principal

14/05/2026

Date

Sacred Heart Girls' College Hamilton

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	9,306,104	9,525,209	9,499,480
Locally Raised Funds	3	1,408,619	812,255	1,547,886
Use of Proprietor's Land and Buildings		1,536,250	1,405,000	1,403,250
Interest		63,734	60,000	80,563
Total Revenue		12,314,707	11,802,464	12,531,179
Expense				
Locally Raised Funds	3	702,844	424,927	1,061,795
Learning Resources	4	8,310,532	8,554,468	8,823,276
Administration	5	712,864	688,723	760,010
Interest		9,595	-	10,829
Property	6	2,338,940	2,165,388	2,096,472
Loss on Disposal of Property, Plant and Equipment		6,042	-	-
Total Expense		12,080,817	11,833,506	12,752,382
Net Surplus / (Deficit) for the year		233,890	(31,042)	(221,203)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		233,890	(31,042)	(221,203)

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 Hamilton

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,386,118	1,386,119	1,445,141
Total comprehensive revenue and expense for the year		233,890	(31,042)	(221,203)
Contribution - Furniture and Equipment Grant		184,313	-	162,180
Contributions from the Ministry of Education		108,515	-	-
Equity at 31 December		1,912,836	1,355,077	1,386,118
Accumulated comprehensive revenue and expense		1,912,836	1,355,077	1,386,118
Equity at 31 December		1,912,836	1,355,077	1,386,118

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 Hamilton

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	192,215	244,105	236,765
Accounts Receivable	8	696,433	723,715	723,715
GST Receivable		38,087	-	-
Prepayments		41,644	65,980	65,980
Inventories	9	-	5,999	5,999
Investments	10	1,971,981	1,416,708	1,416,708
		<u>2,940,360</u>	<u>2,456,507</u>	<u>2,449,167</u>
Current Liabilities				
GST Payable		-	1,167	1,168
Accounts Payable	12	851,696	919,251	919,251
Revenue Received in Advance	13	412,674	342,782	342,782
Provision for Cyclical Maintenance	14	61,283	36,571	36,571
Finance Lease Liability	15	44,638	43,419	43,419
Funds held in Trust	16	388,526	294,027	294,027
		<u>1,758,817</u>	<u>1,637,217</u>	<u>1,637,218</u>
Working Capital Surplus/(Deficit)		1,181,543	819,290	811,949
Non-current Assets				
Property, Plant and Equipment	11	1,046,127	861,877	900,259
		<u>1,046,127</u>	<u>861,877</u>	<u>900,259</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	261,431	262,307	262,307
Finance Lease Liability	15	53,403	63,783	63,783
		<u>314,834</u>	<u>326,090</u>	<u>326,090</u>
Net Assets		<u><u>1,912,836</u></u>	<u><u>1,355,077</u></u>	<u><u>1,386,118</u></u>
Equity		<u><u>1,912,836</u></u>	<u><u>1,355,077</u></u>	<u><u>1,386,118</u></u>

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 Hamilton

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		2,615,833	2,525,209	2,508,731
Locally Raised Funds		826,424	377,167	1,242,502
International Students		691,142	435,088	314,449
Goods and Services Tax (net)		(39,255)	-	8,792
Payments to Employees		(1,680,018)	(1,497,999)	(1,825,156)
Payments to Suppliers		(1,948,840)	(1,690,507)	(2,325,976)
Interest Paid		(9,595)	-	(10,829)
Interest Received		59,701	60,000	84,403
Net cash from/(to) Operating Activities		515,392	208,958	(3,084)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(232,091)	(201,618)	(194,988)
Purchase of Investments		(555,273)	-	(119,058)
Net cash from/(to) Investing Activities		(787,364)	(201,618)	(314,046)
Cash flows from Financing Activities				
Furniture and Equipment Grant		184,313	-	162,180
Finance Lease Payments		(51,390)	-	(48,378)
Funds Administered on Behalf of Other Parties		94,499	-	87,785
Net cash from/(to) Financing Activities		227,422	-	201,587
Net increase/(decrease) in cash and cash equivalents		(44,550)	7,340	(115,543)
Cash and cash equivalents at the beginning of the year	7	236,765	236,765	352,308
Cash and cash equivalents at the end of the year	7	192,215	244,105	236,765

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 Hamilton

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Sacred Heart Girls' College Hamilton (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 2025 to 31 December 2025 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 14.

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 11.

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 15. Future operating lease commitments are disclosed in note 21.

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) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

j) 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
Information and Communication Technology
Motor Vehicles
Textbooks
Leased Assets held under a Finance Lease
Library Resources

10–15 years
4–5 years
5 years
3 years
Term of Lease
12.5% Diminishing value



k) 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 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.

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 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) 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.

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites 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, 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.

s) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

u) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) 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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,517,435	2,442,377	2,514,853
Teachers' Salaries Grants	6,686,339	7,000,000	6,865,074
Other Government Grants	102,330	82,832	119,553
	<u>9,306,104</u>	<u>9,525,209</u>	<u>9,499,480</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	146,801	135,000	135,880
Fees for Extra Curricular Activities	482,948	178,667	675,967
Trading	2,167	-	9,317
Fundraising and Community Grants	73,166	-	25,550
Other Revenue	114,958	63,500	178,314
International Student Fees	588,579	435,088	522,858
	<u>1,408,619</u>	<u>812,255</u>	<u>1,547,886</u>
Expense			
Extra Curricular Activities Costs	276,282	89,658	597,529
Trading	2,241	3,000	6,285
Fundraising and Community Grant Costs	21,878	-	6,420
International Student - Student Recruitment	35,677	-	37,196
International Student - Employee Benefits - Salaries	178,938	194,958	218,462
International Student - Other Expenses	187,828	137,311	195,903
	<u>702,844</u>	<u>424,927</u>	<u>1,061,795</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>705,775</u>	<u>387,328</u>	<u>486,091</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	298,781	349,539	400,357
Information and Communication Technology	159,911	163,603	188,041
Employee Benefits - Salaries	7,571,628	7,727,191	7,907,828
Staff Development	45,698	69,385	61,998
Depreciation	230,925	240,000	262,106
Other Learning Resources	3,589	4,750	2,946
	<u>8,310,532</u>	<u>8,554,468</u>	<u>8,823,276</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	14,664	14,100	14,282
Board Fees and Expenses	42,406	48,170	46,086
Operating Leases	3,490	-	2,606
Other Administration Expenses	143,481	117,800	111,521
Employee Benefits - Salaries	467,071	475,653	542,904
Insurance	32,152	27,000	30,240
Service Providers, Contractors and Consultancy	9,600	6,000	12,371
	<u>712,864</u>	<u>688,723</u>	<u>760,010</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	274,748	246,768	236,732
Cyclical Maintenance	82,758	-	(44,719)
Heat, Light and Water	166,818	154,000	160,476
Rates	16,106	16,000	13,796
Repairs and Maintenance	113,064	179,942	161,368
Use of Land and Buildings	1,536,250	1,405,000	1,403,250
Employee Benefits - Salaries	90,607	100,197	98,360
Other Property Expenses	58,589	63,481	67,209
	<u>2,338,940</u>	<u>2,165,388</u>	<u>2,096,472</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.

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7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	192,215	244,105	236,765
Cash and cash equivalents for Statement of Cash Flows	<u>192,215</u>	<u>244,105</u>	<u>236,765</u>

Of the \$192,215 Cash and Cash Equivalents and \$1,971,981 Short-term Bank Deposits, \$801,202 is subject to restrictions for the following reasons:

- \$412,674 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.
- \$388,526 is held by the school on behalf of third parties. See note 16 for details.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	46,698	82,139	82,139
Receivables from the Ministry of Education	4,580	4,262	4,262
Interest Receivable	14,573	10,540	10,540
Teacher Salaries Grant Receivable	630,582	626,774	626,774
	<u>696,433</u>	<u>723,715</u>	<u>723,715</u>
Receivables from Exchange Transactions	61,271	92,679	92,679
Receivables from Non-Exchange Transactions	635,162	631,036	631,036
	<u>696,433</u>	<u>723,715</u>	<u>723,715</u>

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
School Uniforms	-	5,999	5,999
	<u>-</u>	<u>5,999</u>	<u>5,999</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,971,981	1,416,708	1,416,708
	<u>1,971,981</u>	<u>1,416,708</u>	<u>1,416,708</u>

Short term bank deposits include \$178,574 held by the Catholic Development Fund at an interest rate of 3.0%.

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Furniture and Equipment	420,259	315,223	-	-	(62,876)	672,606
Information and Communication Technology	283,182	18,462	-	-	(95,911)	205,733
Motor Vehicles	40,627	-	-	-	(6,566)	34,060
Textbooks	11,395	-	-	-	(2,835)	8,560
Leased Assets	98,349	40,191	-	-	(52,365)	86,175
Library Resources	46,447	8,960	(6,042)	-	(10,372)	38,993
Work in Progress	-	-	-	-	-	-
	900,259	382,836	(6,042)	-	(230,925)	1,046,127

The net carrying value of furniture and equipment held under a finance lease is \$86,175 (2024: \$98,349).

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.

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	981,765	(309,159)	672,606	1,945,841	(1,525,582)	420,259
Information and Communication Technology	474,963	(269,230)	205,733	1,180,196	(897,014)	283,182
Motor Vehicles	65,659	(31,599)	34,060	109,015	(68,388)	40,627
Textbooks	128,663	(120,103)	8,560	225,809	(214,414)	11,395
Leased Assets	201,769	(115,594)	86,175	213,667	(115,318)	98,349
Library Resources	170,797	(131,804)	38,993	221,928	(175,481)	46,447
	2,023,616	(977,489)	1,046,127	3,896,456	(2,996,197)	900,259

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	105,924	119,738	119,738
Accruals	14,664	14,100	14,100
Employee Entitlements - Salaries	698,960	762,547	762,547
Employee Entitlements - Leave Accrual	32,148	22,866	22,866
	851,696	919,251	919,251
Payables for Exchange Transactions	851,696	919,251	919,251
	851,696	919,251	919,251

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	3,614	3,614
International Student Fees in Advance	412,674	310,111	310,111
Other revenue in Advance	-	29,057	29,057
	<u>412,674</u>	<u>342,782</u>	<u>342,782</u>

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	298,878	298,878	343,597
Increase/(decrease) to the Provision During the Year	82,758	-	(44,719)
Use of the Provision During the Year	(58,922)	-	-
Provision at the End of the Year	<u>322,714</u>	<u>298,878</u>	<u>298,878</u>
Cyclical Maintenance - Current	61,283	36,571	36,571
Cyclical Maintenance - Non current	261,431	262,307	262,307
	<u>322,714</u>	<u>298,878</u>	<u>298,878</u>

The School's 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 the School's painting contracts.

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	51,112	51,190	51,190
Later than One Year	57,387	69,975	69,975
Future Finance Charges	(10,458)	(13,963)	(13,963)
	<u>98,041</u>	<u>107,202</u>	<u>107,202</u>
Represented by			
Finance lease liability - Current	44,638	43,419	43,419
Finance lease liability - Non current	53,403	63,783	63,783
	<u>98,041</u>	<u>107,202</u>	<u>107,202</u>



16. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	388,526	294,027	294,027
	388,526	294,027	294,027

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.

17. Related Party 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. If the Proprietor collects fund on behalf of the school (or vice versa), the amounts are disclosed.

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'.

The School received revenue from the Trust for administrative services provided to the Trust to a value of \$29,340 (2024: \$29,340). The School paid a capital contribution to the Trust, the amount was \$35,000 (2024: \$35,000).

The School received revenue from the Trust for other services provided to the Trust to a value of \$48,710 (2024:\$28,877).

Under an agency agreement the board collected attendance dues and voluntary financial contributions on behalf of the proprietor, totalling \$66,047, which was 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 2025 was \$nil (2024: \$nil), and the amount owing to the proprietor by the board at the same date was \$2,263 (2024: \$nil).



18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	5,900	5,177
<i>Leadership Team</i> Remuneration	627,809	559,108
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	<u>633,709</u>	<u>564,285</u>

There are 12 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) 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:

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	15	10
110 - 120	11	10
120 - 130	5	3
130 - 140	4	4
140 - 150	1	0
150 - 160	0	0
170 - 180	0	0
	<u>36.00</u>	<u>27.00</u>

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2025 Actual	2024 Actual
Total	\$0	\$0
Number of People	nil	nil

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$nil (2024:\$75,000).

(b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments (2024: \$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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	192,215	244,105	236,765
Receivables	696,433	723,715	723,715
Investments - Term Deposits	1,971,981	1,416,708	1,416,708
Total financial assets measured at amortised cost	<u>2,860,629</u>	<u>2,384,528</u>	<u>2,377,188</u>

Financial liabilities measured at amortised cost

Payables	851,696	919,251	919,251
Finance Leases	98,041	107,202	107,202
Total financial liabilities measured at amortised cost	<u>949,737</u>	<u>1,026,453</u>	<u>1,026,453</u>

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SACRED HEART GIRLS' COLLEGE (HAMILTON)'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Sacred Heart Girls' College (Hamilton) (the School). The Auditor-General has appointed me, Liyan Yao, using the staff and resources of Owen McLeod & Co Limited, to carry out the audit of the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2025, 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 2025; 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 18 May 2026. This is the date at which our opinion is expressed.

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, 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 annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Statement of Compliance with Employment Policy, Cultural Narrative 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.

A handwritten signature in black ink, appearing to read 'Liyan Yao', with a stylized flourish at the end.

Liyan Yao
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

SACRED HEART GIRLS' COLLEGE HAMILTON

Members of the Board

For the year ended 31 December 2025

Name	Position	How position on Board gained	Term expired/expires
Angela Beaton	Presiding Member	Elected	Sept-28
Catherine Gunn	Principal	ex Officio	
Sue Garmonsway	Proprietor Representative	Appointed	Sept-28
Truc Tran	Proprietor Representative	Appointed	Sept-28
Shelly Fitness	Proprietor Representative	Appointed	Sept-28
Kay Petchell	Proprietor Representative	Appointed	Sept-28
Jane Searle	Parent Representative	Elected	Sept-28
Jennifer (Jen) Jermy	Parent Representative	Elected	Sept-28
Barnaby James	Parent Representative	Elected	Sept-28
Megan West	Parent Representative	Elected	Sept-28
Toby McIntyre	Parent Representative	Elected	Sept-28
Kymerly Bissett	Staff Representative	Elected	Sept-28
Andrea Stocks	Parent Representative	Elected	Sept-25
Christian-Ly Filipo	Student Representative	Elected	Sept-26
Chrissy Wakeman	Parent Representative	Elected	Sept-25

Sacred Heart Girls College
Kiwisport Statement
For the Year Ended 31 December 2025

Kiwisport is a government initiative to support students' participation in organised sport. In 2025, the College received Kiwisport funding of \$25,814.16 excl GST. The funding went towards the employment of a Sports Co-ordinator (\$36,363.60).

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.

Statement of Compliance with Employment Policy

For the year ended 31 December 2025, the Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect 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 contract 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.



School name: Sacred Heart Girls' College

School number: 139

Focus: Literacy/Numeracy skills

Strategic Aim:

a culture of **Every student will flourish in Faith and personal success in learning and wellbeing**

Annual Aim: Prioritise foundational skills in literacy, numeracy (and Catholic practices)

Target:

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

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. Maaori and Pasifika learners targeted

Achievement data from 2024 informs our targets for 2025 as follows:

1. Maaori: **Literacy** Level 1: 95% **Numeracy:** Level 1 85%
2. Pasifika: **Literacy** Level 1: 93% **Numeracy:** Level 1 86%

Actions (what did we do?)	Outcomes (what happened?) 2025 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 attendance.</p> <p>Consideration given to ensure all FUNDAMENTAL credits can be internally assessed.</p> <p>Strengthening learning and wellbeing through Ako programme and capability development of mentoring/coaching koorero.</p> <p>Facilitated learning conferences. Goal orientated conversations. Additional opportunity for hui</p> <p>CCM Companions active monitors of attendance, progress towards achievement goals, success rates.</p> <p>Develop approval process for study leave based on performance required students to study in school prior to exams</p>	<p>Level 1 LITERACY ALL: 98% TARGET: 100%</p> <p>Maaori – 97% achievement rate Pasifika – 96% achievement rate</p> <p>Level 1 NUMERACY ALL: 85% TARGET: 100%</p> <p>Maaori – 84% achievement rate Pasifika – 63% achievement rate</p> <p>In-school exam study captured many students at the threshold</p>	<p>Literacy: Whilst the target was not met – it was not far off and we have seen improvement in these statistics in 2026. Those students who have not yet achieved the co-requisite have specific needs as a result of trauma, poor mental health, which impacts their attendance.</p> <p>Numeracy: It is clear that 'no' numeracy has impeded student achievement in 2025. While Maaori students are close to the overall results, Pasifika students are way behind.</p> <p>Further analysis is below.</p>	<p>Strengthening school-wide tracking system includes regular check in by CCMs and GoLD teachers. Additional sessions for targeted learning in Literacy and Numeracy continue</p> <p>Continue early intervention strategies with at risk students, especially due to Absence and not submitted</p> <p>Priority given to ensure all FUNDAMENTAL credits can be internally assessed.</p> <p>Focus on RBL pedagogy: review Anatomy of Lessons. Coaching Maths staff. Culturally responsive teaching</p> <p>Develop teacher capability Upskill all staff as contributors to numeracy development across all learning areas.</p>

Measure of Success: 'Equitable achievement for all taura Maaori and Pasifika' - Analysis of Variance (Level 1)

- **170 students**
- The dataset mixes three outcomes:
 - **Achieved NCEA Level 1** (mostly "Yes: NZQA (2025)")
 - **Did not achieve** (often with high credit counts but missing **numeracy and/or literacy**)
 - A small number with very low credits

The **key driver of disparity is not overall credit accumulation, but failure to meet literacy and numeracy requirements** - this clusters strongly by ethnicity – and is mainly numeracy.

Achievement rates by main ethnicity groupings

NZ European (100)

- **88% achieved Level 1**
- 12% did not achieve
- Most non-achievers had **high credits (70–96)** but missed **numeracy and/or literacy**

High overall success rate - non-achievement in pre-requisites lowers success rate.

Maaori (16)

- **13 achieved (81%)**
- **3 did not achieve (19%)**
- Non-achievement includes:
 - Very low credits (25)
 - Moderate credits (65) but **no numeracy**

Disparity is visible, especially in **numeracy access**, though achievement is still relatively strong compared to some Pacific groups.

Filipino (15)

- **14 achieved (93%)**
- 1 did not achieve (90 credits, no numeracy)

Very strong outcomes overall, similar to NZ European.

Fijian (2)

- 1 achieved
- 1 did not (67 credits)

Numbers are too small for strong conclusions, but mixed outcomes.

Samoaan (3)

- **2 achieved**
- 1 did not (70 credits)

Small cohort - some vulnerability at the threshold (80 credits).

Tongan (9) Most concerning

- **1 achieved (11%)**
- **8 did not achieve (89%)**
- Most non-achievers:
 - Had **38–86 credits**
 - Explicitly noted as “no numeracy” or “no numeracy and literacy”

This is where the disparity is most acute and systemic.

Kiribati (2)

- 1 achieved
- 1 did not (86 credits, no numeracy)

Pattern mirrors Pacific trend, though numbers are small.

Where the disparity is most evident

1. Pacific learners – especially Tongan

- Very high rates of non-achievement **despite sufficient credits**
 - **Numeracy** (and sometimes literacy) is the consistent barrier
 - This suggests:
 - Structural access issues
 - Assessment readiness rather than effort or engagement (eg attendance)
 - Possible misalignment between teaching, assessment and learner needs
-

2. Maaori learners – moderate but important gap

- Achievement lower than NZ European cohort
 - Numeracy again emerges as the pressure point
 - Some students falling well short on credits, indicating **earlier disengagement**
-

3. Equity issue is threshold-based, not effort-based

Across ethnicities:

- Many students **nearly succeeded**
- Disparity shows up at **the literacy/numeracy gate**, not in total learning completed

The school's strategic target to **reduce the NCEA failure rate by 50%** was **achieved at Level 3, almost achieved at Level 2, missed at Level 1**. Level 2 demonstrated the strongest improvement, with achievement increasing from 80% to 90% as the cohort progressed from level 1 to 2. This reflects strengthened systems, including tighter study leave processes and follow-up of students close to achievement thresholds.

Level 2 outcomes also indicate that early, targeted intervention was effective in mitigating slower progress from Level 1. Level 1 outcomes, however, highlight the need for greater consistency in Mathematics pedagogy and earlier identification of students at risk under the new numeracy framework. The school's focus on the **disparity of achievement amongst Maaori and Pacific Island students with NZ European reinforces the need to mitigate underachievement in numeracy – particularly Tongan students - 22% achieved numeracy compared with 91% NZ Europeans**.

Overall, the data confirms that where early intervention, strong academic tracking, and aligned pastoral support were in place, failure rates reduced. Priority attention is now required at Level 1 to ensure system-wide readiness and sustained improvement in Maths/Numeracy.

Planning for next year:

Priority Area	Key Actions	Indicators
Pedagogy and curriculum design in Maths	Review Level 1 Mathematics programmes; targeted PLD aligned to numeracy standards; strengthen Yr 10–11 transition in Maths	Reduced number of students with insufficient numeracy credits; improved Level 1 pass rate
Early Intervention	Introduce earlier credit and participation checkpoints; targeted support before assessment pressure times and study leave	Fewer students requiring end-of-year recovery; improved mid-year participation leading to improved achievement
Failure-Rate Monitoring	Track progress against failure-rate targets by each year level	Failure-rate target met or exceeded at all levels