

SACRED HEART GIRLS' COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022



School Address:
School Postal Address:
School Phone:
Ministry Number:

52 Clyde St, Hamilton East, Hamilton
P O Box 4064, Hamilton 3247
07 856 7874
0139

SACRED HEART GIRLS' COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	0139
Principal:	Catherine Gunn
School Address:	52 Clyde Street, Hamilton East, Hamilton
School Postal Address:	PO Box 4064, Hamilton 3247
School Phone:	07 856 7874
School Email:	www.shgcham.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Catherine Gunn	Principal	ex Officio	
Andrea Stocks	Presiding Member	Elected	Sep-25
Anne Griffin	Bishop's Representative	Appointed	Sep-24
Sue Garmonsway	Proprietor Representative	Appointed	Sep-24
Shelly Fitness	Proprietor Representative	Elected	Sep-24
Tabwe Bio	Parent Representative	Elected	Sep-25
Carl Denmead	Parent Representative	Elected	Sep-25
Shaun Healy	Parent Representative	Elected	Sep-25
Jane Searle	Parent Representative	Elected	Sep-25
Chrissy Wakeman	Parent Representative	Elected	Sep-25
Kymberly Bissett	Staff Representative	Elected	Sep-25
Precious Kintu	Student Representative	Elected	

Retired:

Shelley Wilson	Presiding Member	Elected	May-22
Craig Singer	Proprietor Representative	Appointed	Sep-23
Rawiri Toia	Proprietor Representative	Appointed	Sep-23
William Cuthers	Parent Representative	Co-opted	May-22
Tessa Neil	Parent Representative	Elected	May-22
Kay Petchell	Parent Representative	Elected	May-22
John Paul Te Puia	Parent Representative	Elected	May-22
David Lang	Staff Representative	Elected	May-22
McKayla Gregoire	Student Representative	Elected	
Avalldamarie Godinet	Student Representative	Elected	

Accountant / Service Provider: SRN Partners Chartered Accountants Ltd

SACRED HEART GIRLS' COLLEGE

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
-------------	------------------

	Financial Statements
--	-----------------------------

<u>1</u>	Statement of Responsibility
----------	-----------------------------

<u>2</u>	Statement of Comprehensive Revenue and Expense
----------	--

<u>3</u>	Statement of Changes in Net Assets/Equity
----------	---

<u>4</u>	Statement of Financial Position
----------	---------------------------------

<u>5</u>	Statement of Cash Flows
----------	-------------------------

<u>6 - 18</u>	Notes to the Financial Statements
---------------	-----------------------------------

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

	Good Employer
--	---------------

Sacred Heart Girls' College

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Andrea Lorraine Stocks

Full Name of Presiding Member



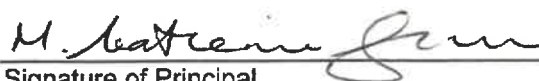
Signature of Presiding Member

09/06/2023

Date:

MARY CATHERINE GUNN

Full Name of Principal



Signature of Principal

9/6/2023

Date:

Sacred Heart Girls' College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	8,075,634	7,851,515	7,319,099
Locally Raised Funds	3	820,037	420,700	843,660
Use of Proprietor's Land and Buildings		1,403,250	1,403,250	964,000
Interest Income		37,675	15,000	17,559
Total Revenue		10,336,596	9,690,465	9,144,318
Expenses				
Locally Raised Funds	3	550,553	152,400	498,495
Learning Resources	4	7,264,404	7,260,915	6,651,504
Administration	5	606,092	557,900	581,637
Finance		3,637	-	8,330
Property	6	2,166,041	2,043,750	1,582,182
Other Expenses	7	5,100	-	450
		10,595,827	10,014,965	9,322,598
Net Deficit for the year		(259,231)	(324,500)	(178,280)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(259,231)	(324,500)	(178,280)

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,856,835	1,856,838	2,005,210
Total comprehensive revenue and expense for the year		(259,231)	(324,500)	(178,280)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		39,531	29,000	29,905
Equity at 31 December		1,637,135	1,561,338	1,856,835
Accumulated comprehensive revenue and expense		1,637,135	1,561,338	1,856,835
Reserves		-	-	-
Equity at 31 December		1,637,135	1,561,338	1,856,835

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	161,508	137,500	139,311
Accounts Receivable	9	493,142	481,500	448,835
GST Receivable		19,998	19,950	16,631
Prepayments		5,634	5,500	6,854
Inventories	10	15,537	15,000	14,857
Investments	11	1,689,259	1,410,000	1,438,445
		<u>2,385,078</u>	<u>2,069,450</u>	<u>2,064,933</u>
Current Liabilities				
Accounts Payable	13	663,408	623,500	539,834
Revenue Received in Advance	14	316,039	300,000	155,348
Provision for Cyclical Maintenance	15	104,667	100,000	39,500
Finance Lease Liability	16	37,541	37,540	56,215
Funds held in Trust	17	205,949	151,582	69,844
		<u>1,327,604</u>	<u>1,212,622</u>	<u>860,741</u>
Working Capital Surplus		1,057,474	856,828	1,204,192
Non-current Assets				
Property, Plant and Equipment	12	866,091	865,655	767,983
		<u>866,091</u>	<u>865,655</u>	<u>767,983</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	175,288	50,000	104,420
Finance Lease Liability	16	111,142	111,145	10,920
		<u>286,430</u>	<u>161,145</u>	<u>115,340</u>
Net Assets		<u>1,637,135</u>	<u>1,561,338</u>	<u>1,856,835</u>
Equity		<u>1,637,135</u>	<u>1,561,338</u>	<u>1,856,835</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

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		2,297,917	2,094,455	1,912,626
Locally Raised Funds		655,545	332,979	526,934
International Students		320,568	232,280	157,891
Goods and Services Tax (net)		(3,367)	(3,319)	3,183
Payments to Employees		(1,186,619)	(1,119,556)	(956,420)
Payments to Suppliers		(1,752,820)	(1,456,597)	(1,752,647)
Interest Paid		(3,637)	-	(8,330)
Interest Received		30,619	14,886	21,551
Net cash from/(to) Operating Activities		358,206	95,128	(95,212)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(189,902)	(376,448)	(127,820)
Purchase of Investments		(250,814)	28,444	
Proceeds from Sale of Investments		-	-	330,675
Net cash from/(to) Investing Activities		(440,716)	(348,004)	202,855
Cash flows from Financing Activities				
Furniture and Equipment Grant		39,531	29,000	29,905
Finance Lease Payments		(70,929)	140,327	(46,796)
Funds Administered on Behalf of Third Parties		136,105	81,738	(71,394)
Net cash from/(to) Financing Activities		104,707	251,065	(88,285)
Net increase/(decrease) in cash and cash equivalents		22,197	(1,811)	19,358
Cash and cash equivalents at the beginning of the year	8	139,311	139,311	119,953
Cash and cash equivalents at the end of the year	8	161,508	137,500	139,311

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Sacred Heart Girls' College

Notes to the Financial Statements

For the year ended 31 December 2022

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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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.

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 also not received in cash by the school however 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 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 not trivial.

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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

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, annual leave earned, by non teaching staff, to 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

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 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 schools carries out painting maintenance of the whole school over a 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 liabilities 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.

t) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,222,505	2,021,800	1,894,846
Teachers' Salaries Grants	5,777,717	5,777,715	5,372,262
Other Government Grants	75,412	52,000	51,991
	<u>8,075,634</u>	<u>7,851,515</u>	<u>7,319,099</u>

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

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	113,133	95,000	122,684
Curriculum related Activities - Purchase of goods and services	159,711	153,000	142,623
Fees for Extra Curricular Activities	290,319	9,000	177,130
Trading	15,184	8,500	9,165
Fundraising & Community Grants	770	17,000	11,485
Other Revenue	87,262	63,500	91,543
International Student Fees	153,658	74,700	289,030
	<u>820,037</u>	<u>420,700</u>	<u>843,660</u>
Expenses			
Extra Curricular Activities Costs	307,717	21,000	189,408
Trading	24,200	6,000	31,500
Fundraising and Community Grant Costs	10,772	17,000	2,785
Other Locally Raised Funds Expenditure	129	-	-
International Student - Student Recruitment	23,389	10,000	252
International Student - Employee Benefit - Salaries	124,554	86,000	90,788
International Student - Other Expenses	59,792	12,400	183,762
	<u>550,553</u>	<u>152,400</u>	<u>498,495</u>
Surplus for the year Locally raised funds	<u>269,484</u>	<u>268,300</u>	<u>345,165</u>

During the year the School hosted 6.75 FTE International students (2021:11)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	404,662	403,500	425,876
Information and Communication Technology	177,025	180,000	169,554
Library Resources	3,427	3,600	1,529
Employee Benefits - Salaries	6,378,389	6,370,715	5,802,540
Staff Development	68,240	83,100	28,550
Depreciation	232,661	220,000	223,455
	<u>7,264,404</u>	<u>7,260,915</u>	<u>6,651,504</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,318	9,000	9,050
Board Fees	5,385	7,000	6,544
Board Expenses	36,699	47,000	40,510
Communication	13,573	13,500	13,101
Consumables	16,580	20,000	19,314
Other	69,923	67,900	64,326
Employee Benefits - Salaries	424,415	363,000	398,313
Insurance	22,692	23,000	22,523
Service Providers, Contractors and Consultancy	7,507	7,500	7,956
	<u>606,092</u>	<u>557,900</u>	<u>581,637</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	22,845	22,000	21,940
Consultancy and Contract Services	208,782	214,000	194,639
Cyclical Maintenance Provision	136,035	30,000	29,420
Grounds	16,200	19,000	16,593
Heat, Light and Water	114,364	117,000	121,773
Rates	11,566	11,500	10,358
Repairs and Maintenance	161,249	133,000	132,536
Use of Land and Buildings	1,403,250	1,403,250	964,000
Security	9,908	11,000	7,101
Employee Benefits - Salaries	81,842	83,000	83,822
	<u>2,166,041</u>	<u>2,043,750</u>	<u>1,582,182</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Impairment of Property, Plant and Equipment	5,100	-	450
	<u>5,100</u>	<u>-</u>	<u>450</u>

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	161,508	137,500	139,311
Cash and cash equivalents for Statement of Cash Flows	<u>161,508</u>	<u>137,500</u>	<u>139,311</u>

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

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	9,522	5,000	4,907
Interest Receivable	11,942	5,000	4,886
Banking Staffing Underuse	-	-	20,653
Teacher Salaries Grant Receivable	471,678	471,500	418,389
	<u>493,142</u>	<u>481,500</u>	<u>448,835</u>
Receivables from Exchange Transactions	21,464	10,000	9,793
Receivables from Non-Exchange Transactions	471,678	471,500	439,042
	<u>493,142</u>	<u>481,500</u>	<u>448,835</u>

10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	15,537	15,000	14,857
	<u>15,537</u>	<u>15,000</u>	<u>14,857</u>

11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,689,259	1,410,000	1,438,445
Total Investments	<u>1,689,259</u>	<u>1,410,000</u>	<u>1,438,445</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	426,482	70,724	-	(1,033)	(70,480)	425,693
Information and Communication Technology	196,934	107,310	-	-	(87,331)	216,913
Leased Assets	58,096	145,966	-	(2,798)	(54,600)	146,664
Library & Textbook Resources	86,471	11,868	-	(1,268)	(20,250)	76,821
Balance at 31 December 2022	767,983	335,868	-	(5,099)	(232,661)	866,091

The net carrying value of computers and photocopiers held under a finance lease is **\$146,664 (2021: \$58,096)**

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	1,950,366	(1,524,673)	425,693	1,920,760	(1,494,278)	426,482
Information and Communication T	1,116,243	(899,330)	216,913	1,045,060	(848,126)	196,934
Leased Assets	221,141	(74,477)	146,664	279,917	(221,821)	58,096
Library Resources	430,559	(353,738)	76,821	465,227	(378,756)	86,471
Balance at 31 December	3,718,309	(2,852,218)	866,091	3,710,964	(2,942,981)	767,983

13. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	68,021	68,000	43,153
Accruals	11,290	11,000	10,737
Employee Entitlements - Salaries	559,317	521,500	463,615
Employee Entitlements - Leave Accrual	24,780	23,000	22,329
	663,408	623,500	539,834
Payables for Exchange Transactions	663,408	623,500	539,834
Payables for Non-exchange Transactions - Other	-	-	-
	663,408	623,500	539,834

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
International Student Fees in Advance	219,330	210,000	52,420
Other revenue in Advance	96,709	90,000	102,928
	<u>316,039</u>	<u>300,000</u>	<u>155,348</u>

15. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	143,920	143,920	146,500
Increase to the Provision During the Year	136,035	30,000	29,420
Use of the Provision During the Year	-	-	(32,000)
Provision at the End of the Year	<u>279,955</u>	<u>173,920</u>	<u>143,920</u>
Cyclical Maintenance - Current	104,667	100,000	39,500
Cyclical Maintenance - Non current	175,288	50,000	104,420
	<u>279,955</u>	<u>150,000</u>	<u>143,920</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan

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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	49,410	49,410	59,833
Later than One Year and no Later than Five Years	128,574	128,575	11,653
Future Finance Charges	(29,300)	(29,300)	(4,351)
	<u>148,684</u>	<u>148,685</u>	<u>67,135</u>
Represented by			
Finance lease liability - Current	37,541	37,540	56,215
Finance lease liability - Non current	111,142	111,145	10,920
	<u>148,684</u>	<u>148,685</u>	<u>67,135</u>

17. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	205,949	151,582	69,844
	<u>205,949</u>	<u>151,582</u>	<u>69,844</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, 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'.

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	5,385	6,544
<i>Leadership Team</i>		
Remuneration	573,813	442,131
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>579,198</u>	<u>448,675</u>

There are eleven members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. The Board also has Finance, Property HR and Strategic/Policies committees that meet on a regular basis. 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:

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	160 - 170
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	2022	2021
\$000	FTE Number	FTE Number
100 - 110	7.00	10.00
110 - 120	6.00	5.00
120 - 130	2.00	3.00
130 - 140	2.00	-
	<u>17.00</u>	<u>18.00</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:

	2022	2021
	Actual	Actual
Total	\$0	-
Number of People	0	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Additional funding wash up payment

On 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is not yet confirmed/probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022

(Capital commitments at 31 December 2021: \$Nil)

(b) Operating Commitments

As at 31 December 2022 the Board has no operating commitments (2021:\$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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	161,508	137,500	139,311
Receivables	493,142	481,500	448,835
Investments - Term Deposits	1,689,259	1,410,000	1,438,445
Total Financial assets measured at amortised cost	<u>2,343,909</u>	<u>2,029,000</u>	<u>2,026,591</u>

Financial liabilities measured at amortised cost

Payables	663,408	623,500	539,834
Finance Leases	148,683	148,685	67,135
Total Financial Liabilities Measured at Amortised Cost	<u>812,091</u>	<u>772,185</u>	<u>606,969</u>

24. Events After Balance Date

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

25. 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'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Sacred Heart Girls' College (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 9 June 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

© 2023 Findex (Aust) Pty Ltd

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 on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the School Directory, Analysis of Variance, Kiwisport and Statement of Compliance with Good Employer Policy, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

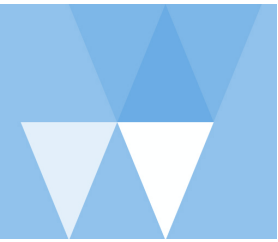
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Brendan Lyon
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of variance reporting



School name: Sacred Heart Girls' College

School number: 139

Focus: NCEA: NCEA Qualification Pass Rate and Endorsement

Strategic Aim:

To provide enriched learning opportunities that promote an attitude of personal excellence in an innovative, safe and creative learning environment.

Annual Aim:

Improve the quality of achievement through (qualification) endorsement (in a culture of deep learning)

Target:

Māori Learners: *ALL Level 1 and 2 students match the targeted achievement rate for ALL students (95%)*

Pasifika Learners: *ALL Level 3 students match or exceed the achievement rate of Māori at these levels (95%)*

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. Our data indicates that our students' rate of achievement at Level 3 is inconsistent with the cohort's previous achievement. This is a particular area for improvement for **Māori and Pasifika students**.

2021 Achievement data informing our targets for 2022 is as follows (in addition to the endorsement rates above):

1. Māori: Level 1: 85% Level 2: 75% Level 3: 87% University Entrance: 75% (2021 results)
2. NZ European: Level 1: 91% Level 2: 87% Level 3: 90% University Entrance: 71% (2021 results)
3. Pasifika: Level 1: 65% Level 2: 90% Level 3: 50% University Entrance: 72% (2021 results)

Actions (what did we do?)	Outcomes (what happened?) 2022 NCEA 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 FUNDAMENTAL credits can be internally assessed.</p> <p>Curriculum review/design for ILE with pedagogy at its centre to continue in 2021.</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>Pasifika pass rate to improve. Level 3 Māori pass rate to improve Māori endorsement rate to improve</p>	<p>Level 1 NCEA Achievement: Māori – 61% achievement rate Pasifika – 65% achievement rate</p> <p>Māori – 50% endorsement rate Pasifika – 43% endorsement rate</p> <p>Level 1 Endorsements: 60%</p> <p>Level 2 NCEA Achievement: Māori – 75% achievement rate Pasifika – 90% achievement rate</p> <p>Māori – 45% endorsement rate Pasifika – 69% endorsement rate</p> <p>Level 2 Endorsements: 56%</p> <p>Level 3 NCEA Achievement: Māori – 87% achievement rate Pasifika – 50% achievement rate</p> <p>Māori – 58% endorsement rate Pasifika – 11% endorsement rate</p> <p>Level 3 Endorsements: 39%</p>	<p>The targeted MĀORI students (4): 3 low attendance rate 1 no Numeracy</p> <p>The targeted PASIFIKA students (4): 3 no num or lit or missed qual by two standards. 1 serious mental health issues</p> <p>The targeted MĀORI students: 1 student had been supported through covid at Level 1 and also struggled through 2021</p> <p>The targeted PASIFIKA students: 6 students had learning plans. 1 student is learning support through ORS.</p> <p>Of the targeted MĀORI students: All students were successful</p> <p>Of the targeted PASIFIKA students: 5 students left early for work due to COVID impact on aiga</p> <p>Targets for endorsements was not achieved. Across all levels, during COVID the disruption in 2021 made it difficult for students and staff to maintain additional targets.</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 ABSENCE.</p> <p>Consideration given to ensure all FUNDAMENTAL 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 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>Facilitated learning conversations.</p> <p>Pasifika pass rate to improve. Level 3 Māori pass rate to improve Māori endorsement rate to improve</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 2023, along with mentoring and coaching, supported by continual professional learning and development. Three consecutive years of disruption has taken its toll, particularly on our level 3 pasifika students. This disruption created genuine stress for students and teachers. Supporting everyone's wellbeing is a priority. We have appointed an Academic Adviser and plan to extend this team (Pasifika Advocate). We were a pilot school for co-requisite literacy/numeracy and we have plans to engage in 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. 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 2023. Teaching to the North East continues to be a model for relationship based learning and effective pedagogy.

The review of the school curriculum through an inquiry team will continue as a key improvement strategy for 2023. Senior leaders model a framework of student mentoring for all Pasifika students at SHGC, in response to 'what works best' evidence for Pasifika learners. 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 Pasifika students needed additional deliberate intervention and closer engagement with aiga. We have responded to this with the appointment of **Learning Advocate: Pasifika**. Our Pasifika role continues to grow and makes up 10% of the school population. Our Pasifika students continue to be the most impacted families by the pandemic and ongoing cost of living as a result of economic fluctuation; they are frequently working to support aiga and in 2022, attendance was linked to isolation rules and poor habits developed.

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 COVID isolation rules has had further influence on our 2022 interventions and ultimate levels of achievement. Three 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 2023, particularly Pasifika learners.

Approximately 35 students have started 2023 'on the back foot', which contributes to further anxiety! We also know the value of community and started the year with a deliberate whakawhanaungatanga programme to enrich the sense of belonging.

	Māori (22)	Pasifika (15)	All (includes refugee/migrant/learning support)
Year 11 at RISK of not achieving: NCEA Level 1	6 at risk of not achieving 2 NOT ACHIEVED 1 – 2 numeracy credits short 1 - chronic attendance	5 at risk of not achieving 4 NOT ACHIEVED 3 - 9 credits short 1 – severe mental health	52 presented a range of barriers: Literacy/Numeracy/ Attendance /previous achievement/behaviour patterns and attitudes <i>3 students new to SHGC (2 ESOL)</i> <i>17 students earned insufficient credits for Level 1</i> 41 NOT ACHIEVED <i>(8 did not participate in Level 1, 5 left SHGC, 5 severe mental health issues, 1 attending NHS, 5 truancy)</i> 10 of these students have not returned for 2023
	Māori (18)	Pasifika (9)	All (includes refugee/migrant/learning support)
Year 12 at RISK of not achieving: NCEA Level 2	5 at risk of not achieving 2 NOT ACHIEVED	8 at risk of not achieving 1 NOT ACHIEVED	33 presented a range of barriers: Literacy/ Attendance /prior achievement/pastoral needs/behaviour patterns and attitudes <i>2 students new to SHGC (ESOL)</i> 20 NOT ACHIEVED <i>(8 left SHGC, 4 not participating in Level 2, 3 severe anxiety - including trauma issues, 5 few credits)</i>
	Māori (21)	Pasifika (18)	All (includes refugee/migrant/learning support)
Year 13 at RISK of not achieving: NCEA Level 3	1 at risk of not achieving 1 NOT ACHIEVED (credits)	7 at risk of not achieving 7 NOT ACHIEVED (level 3)	23 presented a range of barriers: Literacy/Numeracy/Attendance/Credits <i>1 ESOL</i> <i>5 students insufficient credits for Level 3</i> 15 NOT ACHIEVED <i>(2 left SHGC, 5 not participating in Level 3, 2 severe mental health (1 trauma), 2 chronic attendance)</i>

Sacred Heart Girls' College

Kiwisport Statement

For the Year Ended 31 December 2022

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

In 2022, the College received Kiwisport funding of \$21,909 excl GST (2021:\$20,851).
The funding went towards the employment of a Sports Co-ordinator (\$34,097).

Sacred Heart Girls College
Hamilton East
Hamilton 3247

December 2022

GOOD EMPLOYER ASSURANCE

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

- follows Health & Safety procedure and monitors staff well-being.
- abides by the Equal Employment Opportunities requirements.
- provides opportunities to explore further professional development.
- recognition of ethnic and cultural needs and differences.