

SACRED HEART GIRLS COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 174

Principal: Paula Wells

School Address: 9 Pukaka Street, Strandon, New Plymouth 4312

School Postal Address: PO BOX 3241 New Plymouth 4341

School Phone: 06-758-5023

School Email: admin@shgcnps.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Stephen Hill	Presiding Member	Elected	September 2022
Barbara Blyth-Costelloe	Acting Principal	Principal	
Paula Wells	Principal (resigned January 2022)	Principal	
Glenn Broughton	Parent Representative	Elected	Resigned 3 March 2022
Sheree Asi	Parent Representative	Elected	September 2022
Sarah Hall	Parent Representative	Elected	September 2022
Tracy Abel	Parent Representative	Elected	September 2022
Warwick Foy	Staff Representative	Elected	September 2022
Robyn Walker	Proprietors Rep	Appointed by MCNPTB	
John Passmore	Proprietors Rep	Appointed by MCNPTB	
Sydney Burnett	Student Rep	Elected	September 2022
Ann-Mariya Tomy	Student Rep - elected September 2019	Elected	September 2021
Denise Stachurski	Secretary	Principal PA	

SACRED HEART GIRLS COLLEGE

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
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	Financial Statements
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<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
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Sacred Heart Girls College

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

STEPHEN ANTHONY HILL

Stephen Hill Presiding Member



Signature of Presiding Member

BARBARA BLYTH COSTELLOE

Barbara Blyth-Costelloe



Signature of Acting Principal

Date: 27 May 2022

Date: 27 May 2022

Sacred Heart Girls College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	6,362,409	6,298,019	6,085,483
Locally Raised Funds	3	579,811	666,168	552,243
Use of Proprietor's Land and Buildings		632,500	1,012,000	1,012,000
Interest Income		7,958	8,669	17,168
Gain on Sale of Property, Plant and Equipment		14,522	-	100
International Students	4	126,337	155,200	201,226
Other Revenue		-	-	60
		7,723,537	8,140,056	7,868,280
Expenses				
Locally Raised Funds	3	311,567	477,933	230,311
International Students	4	89,166	106,329	87,305
Learning Resources	5	5,615,395	5,652,026	5,334,614
Administration	6	593,048	548,217	548,045
Finance		7,502	1,920	8,959
Property	7	947,420	1,323,590	1,323,376
Depreciation	12	190,393	198,943	202,789
Loss on Disposal of Property, Plant and Equipment		1,510	-	-
Amortisation of Equitable Leasehold Interest	14	3,066	1,320	1,493
		7,759,067	8,310,278	7,736,892
Net Surplus / (Deficit) for the year		(35,530)	(170,222)	131,388
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(35,530)	(170,222)	131,388

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,171,344	1,171,344	1,017,152
Total comprehensive revenue and expense for the year		(35,530)	(170,222)	131,388
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		27,975	22,800	22,804
Equity at 31 December		1,163,789	1,023,922	1,171,344
Retained Earnings		1,163,789	1,023,922	1,171,344
Reserves		-	-	-
Equity at 31 December		1,163,789	1,023,922	1,171,344

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	315,041	220,794	324,555
Accounts Receivable	9	399,960	18,550	446,209
GST Receivable		22,345	15,918	24,327
Prepayments		24,179	13,534	13,534
Inventories	10	2,156	2,432	2,432
Investments	11	835,000	710,000	710,000
		1,598,681	981,228	1,521,057
Current Liabilities				
Accounts Payable	13	521,198	106,488	453,735
Revenue Received in Advance	15	239,901	231,968	227,942
Provision for Cyclical Maintenance	16	89,736	107,851	107,851
Finance Lease Liability	17	48,221	43,628	43,628
Funds held in Trust	18	114,399	116,439	116,439
		1,013,455	606,374	949,595
Working Capital Surplus/(Deficit)		585,226	374,854	571,462
Non-current Assets				
Investments	11	48,099	44,401	43,081
Property, Plant and Equipment	12	735,209	757,249	709,383
Intangible Assets		-	-	-
		783,308	801,650	752,464
Non-current Liabilities				
Provision for Cyclical Maintenance	16	159,803	115,770	115,770
Finance Lease Liability	17	44,942	36,812	36,812
		204,745	152,582	152,582
Net Assets		1,163,789	1,023,922	1,171,344
Equity		1,163,789	1,023,922	1,171,344

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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,656,812	1,534,385	1,618,830
Locally Raised Funds		590,135	734,684	509,525
International Students		187,079	155,200	63,898
Goods and Services Tax (net)		1,982	8,409	(21,362)
Payments to Employees		(1,054,092)	(979,159)	(1,016,110)
Payments to Suppliers		(1,091,193)	(1,436,679)	(1,046,659)
Cyclical Maintenance Payments in the year		(20,533)	(11,990)	(5,995)
Interest Paid		(7,502)	(1,920)	(8,959)
Interest Received		7,639	8,669	20,182
Net cash from/(to) Operating Activities		270,327	11,599	113,350
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		14,522	16,000	100
Purchase of Property Plant & Equipment (and Intangibles)		(144,644)	(93,667)	(87,892)
Purchase of Investments		(125,000)	-	(12,501)
Net cash from/(to) Investing Activities		(255,122)	(77,667)	(100,293)
Cash flows from Financing Activities				
Furniture and Equipment Grant		27,975	22,800	22,804
Finance Lease Payments		(50,956)	(60,493)	(40,037)
Funds Administered on Behalf of Third Parties		(1,738)	-	(28,848)
Net cash from/(to) Financing Activities		(24,719)	(37,693)	(46,081)
Net increase/(decrease) in cash and cash equivalents		(9,514)	(103,761)	(33,024)
Cash and cash equivalents at the beginning of the year	8	324,555	324,555	357,579
Cash and cash equivalents at the end of the year	8	315,041	220,794	324,555

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 2021

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 of Trustees (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 reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest 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 Proprietor'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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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. 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.

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 Grants

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.

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 owned by the Proprietor. 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.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

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 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.

h) Inventories

Inventories are consumable items held for sale and comprised of pots of honey sold for fundraising. 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 not trivial.

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.

Property, plant and equipment acquired with individual values under \$500.00 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Proprietor Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

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

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

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

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 twelve 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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international students 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 of cyclical maintenance represents the obligation the Board has to the Proprietor. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

r) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

s) 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.

t) Budget Figures

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

u) 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.

Operational Grants
Teachers' Salaries Grants
Other MoE Grants
Resource Teachers Learning and Behaviour Grants
Other Government Grants

The school has not opted into the donations scheme this year.

3. Locally Raised Funds

Revenue

Expenses

Surplus/ (Deficit) for the year Locally raised funds

4. International Student Revenue and Expenses

International Student Roll

Revenue

Expenses

Surplus/ (Deficit) for the year International Students



5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	245,244	254,882	253,438
Library Resources	5,999	13,000	6,259
Employee Benefits - Salaries	5,344,932	5,348,864	5,062,095
Staff Development	19,220	35,280	12,822
	5,615,395	5,652,026	5,334,614

6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	9,499	8,796	8,795
Board Fees	3,630	4,300	3,465
Board Expenses	143	2,700	247
Communication	9,704	10,700	9,131
Consumables	11,537	9,000	5,817
Operating Lease	22,351	11,750	13,359
Other	41,960	44,675	40,542
Employee Benefits - Salaries	355,446	336,186	345,877
Insurance	14,138	12,600	12,388
Service Providers, Contractors and Consultancy	124,640	107,510	108,424
	593,048	548,217	548,045

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	13,129	16,846	18,023
Consultancy and Contract Services	117,007	109,094	107,063
Cyclical Maintenance Provision	46,451	51,990	35,241
Grounds	15,729	10,000	14,919
Heat, Light and Water	46,043	54,850	53,357
Rates	8,575	8,800	10,537
Repairs and Maintenance	41,180	36,700	59,542
Use of Land and Buildings	632,500	1,012,000	1,012,000
Security	13,126	5,240	6,888
Vehicle Costs	13,680	18,070	5,806
	947,420	1,323,590	1,323,376

The use of land and buildings figure represents 5% (2020: 8%) 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.

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cheque Accounts	27,171	14,530	(8,848)
Call Accounts	237,342	205,834	332,821
Cash on Hand	528	430	582
Short Term Term Deposits	50,000	-	-
Cash and cash equivalents for Statement of Cash Flows	315,041	220,794	324,555

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

One of the school cheque accounts was in overdraft at 31 December 2020 by \$13,378. The bank overdraft was fully repaid on 5 January 2021. The overdraft is unsecured and interest is charged at 22% per annum.

Of the \$265,041 Cash and Cash Equivalents, \$119,635 of International Student fees is held by the school.

Of the \$265,041 Cash and Cash Equivalents, \$113,342 of International Student Homestay fees is held by the school.

Of the \$265,041 Cash and Cash Equivalents, \$0 of International Trip fees relating to 2022 is held by the school.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	22,383	17,000	81,490
Interest Receivable	1,869	1,550	1,550
Banking Staffing Underuse	-	-	15,753
Teacher Salaries Grant Receivable	375,708	-	347,416
	<u>399,960</u>	<u>18,550</u>	<u>446,209</u>
Receivables from Exchange Transactions	24,252	18,550	83,040
Receivables from Non-Exchange Transactions	375,708	-	363,169
	<u>399,960</u>	<u>18,550</u>	<u>446,209</u>

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Honey	2,156	2,432	2,432
	<u>2,156</u>	<u>2,432</u>	<u>2,432</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	835,000	710,000	710,000
Non-current Asset			
Equitable Leasehold Interest (note 14)	48,099	44,401	43,081
Total Investments	<u>883,099</u>	<u>754,401</u>	<u>753,081</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	356,949	-	-	-	(45,538)	311,411
Furniture and Equipment	213,499	98,951	(1,513)	-	(67,285)	243,652
Information and Communication Technology	38,555	34,398	-	-	(25,163)	47,790
Motor Vehicles	-	-	-	-	-	-
Leased Assets	54,542	78,788	-	-	(47,051)	86,279
Library Resources	45,838	5,595	-	-	(5,356)	46,077
Balance at 31 December 2021	709,383	217,732	(1,513)	-	(190,393)	735,209

The net carrying value of equipment held under a finance lease is \$86,279 (2020: \$54,542)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	448,232	(136,821)	311,411	448,232	(91,283)	356,949
Furniture and Equipment	1,168,612	(924,960)	243,652	1,087,407	(873,908)	213,499
Information and Communication Technology	453,758	(405,968)	47,790	406,357	(367,802)	38,555
Motor Vehicles	-	-	-	50,773	(50,773)	-
Leased Assets	162,442	(76,163)	86,279	192,622	(138,080)	54,542
Library Resources	134,655	(88,578)	46,077	131,440	(85,602)	45,838
Balance at 31 December	2,367,699	(1,632,490)	735,209	2,316,831	(1,607,448)	709,383

13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	101,573	76,007	75,838
Accruals	28,274	18,002	18,002
Banking Staffing Overuse	6,440	-	-
Employee Entitlements - Salaries	375,708	-	347,416
Employee Entitlements - Leave Accrual	9,203	12,479	12,479
	521,198	106,488	453,735
Payables for Exchange Transactions	521,198	106,488	453,735
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	521,198	106,488	453,735

The carrying value of payables approximates their fair value. The School operates a credit card facility with TSB. The limit on the credit card is \$10,000 and as at balance date \$1,786.35 was owing (2020: \$2,830.51)

14. Equitable leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the Boards interests in capital works assets owned by the Proprietor but paid for in whole or in part by the Board, either from Government funding or from community raised funds.

A lease between the Board and Proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 25 years based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor of the closure of the school.

				2021 Actual \$	2021 (Unaudited) \$	2020 Actual \$
The major capital works included in the equitable leasehold interest are:						
Buildings				48,099	44,401	43,081
				48,099	44,401	43,081
	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$	
2021 Cost						
Equitable Leasehold Interest	78,303	8,084			86,387	
Balance as at 31 December 2021	78,303	8,084	-	-	86,387	
Accumulated Amortisation						
Equitable Leasehold Interest (Amortisation for the year)	35,222			3,066	38,288	
Balance as at 31 December 2021	35,222	-	-	3,066	38,288	
Net Book Value at 31 December 2021					48,099	
	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$	
2020 Cost						
Equitable Leasehold Interest	65,802	12,501			78,303	
Building Improvements	-				-	
Balance as at 31 December 2020	65,802	12,501	-	-	78,303	
Accumulated Amortisation						
Equitable Leasehold Interest (Amortisation for the year)	33,730			1,492	35,222	
Balance as at 31 December 2020	33,730	-	-	1,492	35,222	
Net Book Value at 31 December 2020					43,081	

15. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income Received in Advance	3,279	3,279	3,279
International Student Fees in Advance	119,635	123,353	123,353
International Student Homestay Fees in Advance	116,987	105,336	101,310
	239,901	231,968	227,942

16. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	223,621	223,621	194,375
Increase/ (decrease) to the Provision During the Year	46,451	51,990	35,241
Use of the Provision During the Year	(20,533)	(51,990)	(5,995)
Provision at the End of the Year	249,539	223,621	223,621
Cyclical Maintenance - Current	89,736	107,851	107,851
Cyclical Maintenance - Term	159,803	115,770	115,770
	249,539	223,621	223,621

17. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	48,221	43,628	43,628
Later than One Year and no Later than Five Years	44,942	36,812	36,812
Later than Five Years			
	93,163	80,440	80,440
Represented by			
Finance lease liability - Current	48,221	43,628	43,628
Finance lease liability - Term	44,942	36,812	36,812
	93,163	80,440	80,440

18. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	114,399	116,439	116,439
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	114,399	116,439	116,439

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

19. 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 New Plymouth Trust Board) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the 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 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'.

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include development and special character donations payable to the Proprietor. The amounts collected in total were \$139,318 (2020: \$143,116). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$5,027, (2020: \$5,018). The Proprietor donated \$59,500 (2020: \$59,500) to the school during the year and the school contributed \$41,179 (2020: \$59,542) towards maintenance of the Proprietors buildings.

The School also provides accounting and payroll services under contract to the Sacred Heart Hostel Management Board. The value of services provided by the School during the year was \$10,400 (2020: \$10,400). The Hostel provides hireage of its facilities and catering along with van hire to the School, the value of these services during the year was \$2,631 (2020: \$2,925)

20. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
Board Members		
Full-time equivalent members	0.16	0.13
Leadership Team		
Remuneration	653,545	525,726
Full-time equivalent members	5	5
Total key management personnel remuneration	657,175	529,191

There are 9 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has a Finance Committee (2 members) that meets monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings as required during the year.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	180-190
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-120	15.00	7.00
120-130	1.00	0.00
	16.00	7.00

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

21. 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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 2021, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2020: \$68,951)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of a two vehicles;

	2021 Actual \$	2020 Actual \$
No later than One Year	16,899	16,899
Later than One Year and No Later than Five Years	16,898	33,797
Later than Five Years		
	33,797	50,696

In November 2020 the School signed a three year, \$16,898.64 (gst exc) per year operating lease contract with Toyota to lease a 12 seater hiace van and a Toyota Highlander.

24. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	315,041	220,794	324,555
Receivables	399,960	18,550	446,209
Investments - Term Deposits	883,099	754,401	753,081
Total Financial assets measured at amortised cost	1,598,100	993,745	1,523,845

Financial liabilities measured at amortised cost

Payables	521,198	106,488	453,735
Finance Leases	93,163	80,440	80,440
Total Financial Liabilities Measured at Amortised Cost	614,361	186,928	534,175

25. Events After Balance Date

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

26. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

Covid-19 had no impact on operations during 2021, however on-going costs of operating are expected to increase due to the wider economic impact of Covid-19 in New Zealand.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol new prospective international students which has resulted in a reduction in revenue from international student fees.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SACRED HEART GIRLS COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Sacred Heart Girls College (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Limited, 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 2 to 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 27 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$15,574.67 (excluding GST). The funding was spent on opportunities throughout the year for our sporting students to achieve to their potential in their chosen areas they wish to participate in. Having the Kiwisport funding allows for continued high numbers. The funding also paid for a dedicated sports co-ordinator.

The funding also helped pay for staffing and supervision which was provided for students to attend many of the 50+ TSSSA events throughout Taranaki. This gives our students the opportunity to participate in a growing number of sports that many students do not get the opportunity to try. Many of those students taking part don't normally play an organised sport so it is getting more students involved.

Goal 1	Detailed Goals	What will we do	Who and by When	How will it be measured	What will success look like	✓ Evaluation
In a culturally sustaining way, Nourish Catholic Character	Design and facilitate learning programmes that promote an ongoing relationship with Christ, developing the progression from encounter to knowledge and Christian witness.	Encourage and support school-wide programmes that foster a Catholic world-view and encourage students to grow as disciples of Jesus Christ, in the spirit of the Sisters of Our Lady of the Missions.	All	School-wide policy, process and procedures have their foundation in Catholic Social Justice Teaching to ensure every member of the Manawa Tapu community is valued and respected, made in the Image and Likeness of God.	Weekly whakakaha delivered for whole staff nourishment, with particular focus on contemplative practices	Reflection on the Gospel on Monday. Tagged teacher reflection on Friday centred around the liturgical calendar.
		Prepare to introduce the new Y7-13 Religious Studies curriculum and NZQA standards.	RSt faculty	Faculty members attending PLD and working collaboratively to learn the newly developed NCEA Level 1 standards and new Y7 and Y8 curriculum	Year-level retreats foster connection with charism and are deliberately structured around Contemplation, Communion and Mission Culture shift with school formal to reflect Mission ethos.	Mass/Liturgy at all levels. Rotational activities centred around Contemplation, Communion and Mission Highly successful formal held at school. Gift baskets distributed to community groups.
					Faculty will be familiar with new curricula and preparing to engage with future implementation.	Covid interrupted. Year 7/8 implementation and PD delayed until March 2022. CLA, WMU, JHO, HBA attended diocesan PD for new Level I standards.

		Strengthen the sexuality component of the Health curriculum within a Religious Studies framework.	RSt teachers	Curriculum delivery utilising Te Whare Wha, to ensure inclusive, safe and non-judgemental learning and teaching.	Students secure and comfortable with who they are within our Catholic world.	Staff confident in curriculum delivery and supported with Mates 'n Dates programme. Other programmes e.g. Loves me Not Covid interrupted – looking to rectify in 2022.
In a culturally sustaining way, Nourish Catholic	Grow a culture that acknowledges and upholds the sacred dignity of the human person through respecting individual identity, language, knowledge and values	<p>Natural incorporation of te Reo Māori in all learning and teaching and personal interface.</p> <p>Further-develop local curriculum and tikanga Māori and with an explicit Catholic lens.</p>		<p>Provide opportunities for nourishment through PLD and EOTC to continually build capacity with Māori spirituality</p>	<p>Demonstration of authentic life-giving encounter for and with Māori, including natural and appropriate use of Te Reo.</p> <p>Implementation of new curriculum, incorporating local historical context steeped in tikanga Māori</p>	<p>Continued staff growth and confidence in tikanga and reo.</p> <p>Work continuing as resources become available. NCRS taking the lead in this space.</p>

Goal 2	Detailed Goals	What will we do	Who and by When	How will it be measured	What will success look like	✓ Evaluation
In a culturally sustaining way, Nurture Hauora	Prioritise hauora with a wellbeing first approach based on the principles of Te Whare Tapa Whā and reconciliation.	Continue to strengthen and support Manaaki teachers as lead pastoral carers with leadership from the Pastoral team.	Manaaki teachers supported by Pastoral team BHO DP	Student voice Caregiver voice Teacher voice Kamar Attendance records	All students are closely monitored and supported by their Manaaki teacher. Caregivers know the Manaaki teacher and communicate directly with them. Attendance rates continue to improve.	<ul style="list-style-type: none"> ✓ BHO distributing attendance record to Manaaki teachers weekly to ensure active monitoring. Feedback that this needs more detail. Following Term 1 MoE analysis – this must be a focus in Term 3. (19/7) ➢ Further Lockdown in Term 3 has impacted attendance. ➢ Deans have not had an opportunity to meet with Manaaki teachers. A regular hui structure is needed.
		Use Manaaki time and GEMS lessons to strengthen Wellbeing and Hauora utilising Te Whare Tapa Whā model	Manaaki teachers supported by Pastoral team	Pastoral team and SLT observe and support classes. Student voice Teacher voice	Wellbeing and hauora is taught purposefully in GEMS time. Students can think about and articulate how to strengthen, enhance and balance their own wellbeing based on the Te Whare Tapa Whā model.	<ul style="list-style-type: none"> ➢ Te Whare Tapa Whā used in Health programmes but have not been fully utilised in GEMS programmes. ➢ Hauora has been a feature of new GEMS conference templates.
	Sustain and celebrate Manawa Mission through Ako, Manaakitanga and Wāhine Toa school-wide	Continue to upskill in and use Tier 1 and Tier 2 interventions and communicate them with the wider staff as appropriate.	Pastoral team	Pastoral records Pastoral team voice. Staff voice Pastoral team learn about tools such as the Kiva process.	Deans will be predominantly dealing with Tier 2 issues with clear communication of appropriate information with Manaaki teacher. All teachers log pastoral incidents appropriately.	<ul style="list-style-type: none"> ✓ PD was planned to sit alongside the Vaping education here but has not been used with Staff due to tack the Vaping ed took. (19/7) ✓ During August Lockdown, student and staff hauora was carefully considered in Tier model. Support was carefully planned for during lockdown and on our return to school. ➢ Recognised need for re-introduction of support programmes like Friends, Kiva for Y7-9 in particular. More emotional and social education needed.
		Acknowledge positive and prosocial behaviour. Introduce the new Manawa Mission acknowledgement system to Year 7 to Year 10 students.	Manawa Mission team including Hauora leaders	Students take up opportunities for acknowledgement. Students earn gems and badges and are publicly acknowledged.	Acknowledgment system accepted and used motivationally for Year 7-10 students.	<ul style="list-style-type: none"> ✓ Underway, hopefully some student uptake soon. (19/7) ✓ Some badges have been earnt, but again Covid restrictions have impacted the number of extra activities students have been involved with.

	Strengthen relationships that instil confidence, grow resilience and develop growth mindset	Strengthen restorative practice at all tiers. Staff are offered opportunities to refresh their practice through in-house professional development and external providers where appropriate.	All staff (including new staff and support staff) led by WPA, BCO, Pastoral team	Pastoral team and SLT observations. Pastoral records Staff voice	Teachers use circles and relational approaches to build community and enhance mana. Conflict dealt with restoratively to reconcile relationships and repair harm	<ul style="list-style-type: none"> ✓ Staff have been offered opportunities for RP training, but there has been limited uptake – possibly now saturated. ✓ Useful resources from RP Cluster hui. ✓ Whole staff focus for T2: vaping, for T3: Cyber safety. This was interrupted by lockdown, but has been re-introduced through Y7&8 trial and Life Ed with Y7.
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Goal 3	Detailed Goals	What will we do	Who and by When	How will it be measured	What will success look like	✓ Evaluation
In a Culturally Sustaining Way, We Strengthen Ako (Learning) and Poutama (Pathways)	Provide student-centred, innovative learning experiences that embrace local curriculum, and encourage critical thinking	Use available assessment tools (including active reflection on 2020 courses) to inform teaching practice and provide valuable information for stakeholders, especially students and teachers to act on.	LOLS HMI	LOLS can identify and articulate the alterations made to courses this year that are student centred: results data, staff voice re engagement, anecdotal evidence from 2020. Staff voice Student voice Community voice	Student-centred courses within each curriculum area that are relevant and appropriate to the learners in front of the teachers. Relevant and appropriate information in assessment statement (mark schedules, judgement statements, reporting statements) in all curriculum areas.	<p>2021 courses were updated mid-year to incorporate findings and feedback from Mātauranga Māori and local curriculum PLD.</p> <p>Based on feedback from staff, student, and community voice:</p> <ul style="list-style-type: none"> - Course analysis has been moved from Term 1 2022 to Term 4 2021 to enable reflection and researchbased changes to be made prior to the teaching of the courses. - Reporting style has been updated to be more reflective of school values across all curriculum areas. - Communications with parents is more timely with 'no surprises' - Ako@Home was updated to be more student-centred. - We have signed up to pilot NCEA Numeracy and Literacy in 2022 to enable a step in the door with support from MOE with the compulsory changes coming - Year 9 and 10 programmes are currently being re-evaluated as to what is most needed here in preparing and connecting the junior to the senior school.
		Embed digital fluency in all curriculum areas in Year 7-10.	LOLS, led by Cathy Quigan and HMI	Cathy Quigan Staff voice Student voice Evidence in planning Reflected in reporting	Staff and students can understand digital technologies (especially TEAMS, the appropriate technology chosen by the school) so information can be created and navigated effectively, allowing for collaboration, communication and the pursuing of learning goals.	<ul style="list-style-type: none"> - All curriculum areas are in the process of moving to Teams - Year 7 and 8 ran theme based courses to allow authentic opportunity for digital collaboration across subject areas - Cathy Quigan worked directly with each curriculum area or LOL to support the use of digital technologies within teaching those subjects
In a culturally responsive way, Strengthen Learning and	Further advance student-centred innovative and collaborative pedagogical practices	Develop a new reporting/communication model.	HMI JTA KGO LOLS KGO	Compare the change of reporting system. Staff voice Community voice	Barrier-free (accessible, jargon free, relevant depth) access to information of achievement and next steps for students in their learning, and staff	<ul style="list-style-type: none"> - New reporting model based directly from our school values- Ako, Manaakitanga, and Wahine Toa. - Specific explanations below each value to determine what this looks like in each subject area - Timely communication home so the reports are a holistic overview than a first mention of something important - Manaaki/GEMS time allocated for students to self-assess and unpack where they are sitting in each class against the reporting system – ownership and accountability

					in their practice. Reporting that accurately reflects progress and growth in Ako, Manaakitanga, and Wahine Toa.	- Student directed GEMS CONFERENCES to encourage ownership and accountability of current stage in each class + next steps
	Empower ākonga as life-long learners, enabling and supporting authentic transitions through and beyond school	Review the GEMS programme and develop a model that encompasses growth and progression in personal excellence	WFO HMI GEMS team LOLs Deans Teachers	GEMS Self-Review Student voice Staff voice	Students (with staff support) can articulate what personal excellence looks like for them and how to achieve it. Students and staff can recognise and articulate progress established and identify next steps.	<p>GEMS programme has been reviewed and various changes are being made for 2022</p> <ul style="list-style-type: none"> - Strategic overview of the entire year to enable pro-active work than reactive - GEMS lead team having direct involvement with Deans team and Leader of Learning team so weave both structures together - Far more student agency in accessing future pathways - Manaaki teacher not expected to 'hold all the information' but direct students and whānau where to get it - GEMS Conferences being student led - Reports being open and transparent with students to identify next steps in classroom learning, but also personal growth - Plans for teacher support in 2022 regarding goal setting, student identity, self-awareness, emotional intelligence, resilience.

Goal 4	Detailed Goals	What will we do	Who and by When	How will it be measured	What will success look like	✓ Evaluation
In a culturally sustaining way, Openly Engage with Community	Grow genuine, deeper relationship with iwi to strengthen authentic connection and live out Te Tiriti o Waitangi	Continue to strengthen authentic connections with iwi in order to embed bicultural sustainability	<p>All; Ongoing responsibility</p> <p>SLT NCEA Accord Teacher Only Days throughout 2021</p> <p>SLT, Mana Whenua Term 1</p> <p>SLT, Mana Whenua Term 3</p>	<p>Stakeholder voice (student/staff/whanau/iwi) regarding responsiveness and sustainable practises through Wellbeing at School survey and internal review processes</p> <p>Involvement with and feedback from cultural advisers of Te Atiawa and Taranaki iwi and wider Mana whenua in regular korero</p> <p>Appropriately receive the Manawa Tapu korowai</p> <p>Successful hosting of te Kahui Whetu</p>	<p>Seamless weaving of tikanga Māori and te Au Māori in our everyday actions and vernacular. Rangitahi Komiti-Maori established with mana-enhancing kaupapa</p> <p>Giving authentic, local effect to Mana ōrite mō te Matauranga Māori within the NCEA change package</p> <p>Culturally appropriate, inclusive ceremony arranged in consultation, and under advisement of iwi and whanau regarding kaupapa and kawa</p> <p>Te Kahu Whetu hosted in a manner that upholds its mana and our integrity in a manner that reflects our Catholic bi-cultural Kaupapa</p>	<p>Weekly Staff Whakakaha led by Komiti Maori</p> <p>Weekly Staff 'allcomers' Te Reo Maori PLD led by Komiti Maori (pre-August lockdown)</p> <p>Student Komiti Maori formed, led by students for students</p> <p>Regular korero with local iwi advisory</p> <p>NCEA Accord Day focussed on Mana ōrite mō te Matauranga Māori; Faculty implementation</p> <p>Te Aho o Ruahine Received: https://www.stuff.co.nz/taranaki-daily-news/news/105375792/wearable-memorial-for-muchloved-former-taranaki-teacher-and-principal</p> <p>Hosting Te Kahui Whetu postponed until Term 3 2022 due to Covid interruption</p>
	Embrace the dignity and mana of the human person as taonga and inclusively celebrate diversity	Consult with community on Strategic Plan	BoT Close out Term 1	Extensive strategic plan consultation across community through a variety of mechanisms. Consultation period extended into Term 1 2021 due to Covid-disruption.	Strategic Plan developed that embraces the dignity of the human person as taonga, encouraging and enabling every member of the Manawa Tapu community to achieve personal excellence and hauora	<p>Strategic Plan complete; adopted March 2021 reflecting equity, inclusion, hauora and excellence within a NZ Catholic context</p> <p>Revised Poroporake held within Covid-restrictions</p> <p>Rainbow Youth Leader new student leadership position implemented</p> <p>Prime Minister's Excellence Award Trophy implemented</p>