

SACRED HEART GIRLS COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	174
Principal:	Barbara Costelloe
School Address:	9 Pukaka Street, New Plymouth
School Postal Address:	PO Box 3241, New Plymouth, 4312
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	Sep-22
Robyn Walker	Presiding Member	Elected	Sep-25
Barbara Costelloe	Principal	Principal	not applicable
Paula Wells	Principal	Principal	Resigned Jan-22
John Passmore	Bishop's Appointee	Appointed	not applicable
Glenn Broughton	Parent Representative	Elected	Resigned Mar-22
Sarah Hall	Parent Representative	Elected	Sep-22
Tracy Abel	Parent Representative	Elected	Sep-22
Sherre Asi	Parent Representative	Elected	Sep-25
John Elliott	Parent Representative	Elected	Sep-25
Catherine Grogan	Parent Representative	Elected	Sep-25
Cathy Quigan	Parent Representative	Elected	Sep-25
Matthew Stuck	Parent Representative	Elected	Sep-25
Warwick Foy	Staff Representative	Elected	Sep-25
Sydney Burnett	Student Representative	Elected	Sep-23
Denise Stachurski	Secretary	Principal's PA	not applicable

SACRED HEART GIRLS COLLEGE

Annual Report - For the year ended 31 December 2022

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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.

Robyn Caroline Walker

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

31 May 2023

Date:

Barbara Blyth Costelloe

Full Name of Principal

[Signature]

Signature of Principal

31 May 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	6,595,366	6,256,321	6,362,410
Locally Raised Funds	3	719,693	846,049	706,157
Use of Proprietor's Land and Buildings		632,500	1,012,000	632,500
Interest Income		18,511	6,540	7,958
Gain on Sale of Property, Plant and Equipment		-	-	14,522
Hostel		-	-	-
Other Revenue		-	-	-
Total Revenue		7,966,070	8,120,910	7,723,547
Expenses				
Locally Raised Funds	3	428,611	576,552	397,093
Hostel		-	-	-
Learning Resources	4	5,912,429	5,751,296	5,809,428
Administration	5	714,708	557,558	593,048
Finance		6,606	6,221	7,512
Property	6	911,760	1,312,248	933,740
Other Expenses	7	18,508	19,463	16,746
Loss on Disposal of Property, Plant and Equipment		357	-	1,510
		7,992,979	8,223,338	7,759,077
Net Surplus / (Deficit) for the year		(26,909)	(102,428)	(35,530)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(26,909)	(102,428)	(35,530)

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		1,163,789	1,163,633	1,171,344
Total comprehensive revenue and expense for the year		(26,909)	(102,428)	(35,530)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		34,151	27,974	27,975
Equity at 31 December		1,171,031	1,089,179	1,163,789
Accumulated comprehensive revenue and expense		1,171,031	1,089,179	1,163,789
Reserves		-	-	-
Equity at 31 December		1,171,031	1,089,179	1,163,789

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	354,957	376,710	315,042
Accounts Receivable	9	424,611	392,577	399,960
GST Receivable		24,814	23,918	22,345
Prepayments		16,646	24,179	24,179
Inventories	10	1,974	2,156	2,156
Investments	11	760,000	700,000	835,000
		1,583,002	1,519,540	1,598,682
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	14	479,292	447,275	521,198
Revenue Received in Advance	16	217,751	240,854	239,901
Provision for Cyclical Maintenance	17	87,447	89,736	89,736
Finance Lease Liability	18	49,764	48,221	48,221
Funds held in Trust	19	102,786	114,399	114,399
		937,040	940,485	1,013,455
Working Capital Surplus/(Deficit)		645,962	579,055	585,227
Non-current Assets				
Investments	11	45,033	15,474	48,099
Property, Plant and Equipment	12	677,031	699,395	735,209
Intangible Assets		-	-	-
		722,064	714,869	783,308
Non-current Liabilities				
Borrowings		-	-	-
Provision for Cyclical Maintenance	17	167,766	159,803	159,803
Finance Lease Liability	18	29,382	44,942	44,942
		197,148	204,745	204,745
Net Assets		1,170,878	1,089,179	1,163,790
Equity		1,171,031	1,089,179	1,163,789

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		1,809,964	1,544,589	1,656,812
Locally Raised Funds		621,013	737,985	590,135
Hostel		-	-	-
International Students		88,105	116,400	187,079
Goods and Services Tax (net)		(2,446)	(1,550)	1,982
Payments to Employees		(1,268,543)	(986,425)	(1,054,092)
Payments to Suppliers		(1,170,750)	(1,419,147)	(1,091,193)
Cyclical Maintenance Payments in the year		(8,734)		(20,533)
Interest Paid		(6,606)	(6,221)	(7,502)
Interest Received		14,599	6,540	7,639
Net cash from/(to) Operating Activities		76,602	(7,829)	270,327
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	14,522
Purchase of Property Plant & Equipment (and Intangibles)		(91,781)	(117,600)	(144,644)
Purchase of Investments		-	135,000	(125,000)
Proceeds from Sale of Investments		225,000	32,625	-
Net cash from/(to) Investing Activities		133,219	50,025	(255,122)
Cash flows from Financing Activities				
Furniture and Equipment Grant		34,151	27,974	27,975
Finance Lease Payments		(42,442)	(8,500)	(50,956)
Funds Administered on Behalf of Third Parties		(11,613)	-	(1,738)
Net cash from/(to) Financing Activities		(19,904)	19,474	(24,719)
Net increase/(decrease) in cash and cash equivalents		189,917	61,670	(9,514)
Cash and cash equivalents at the beginning of the year	8	315,040	315,040	324,555
Cash and cash equivalents at the end of the year	8	504,957	376,710	315,041

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 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 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 17.

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 18. Future operating lease commitments are disclosed in note 24.

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 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 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.

h) 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.

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.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Proprietor Owned Buildings	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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in 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 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 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 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 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) 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.

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.

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,768,636	1,481,673	1,584,822
Teachers' Salaries Grants	4,765,073	4,705,292	4,705,597
Use of Land and Buildings Grants	-	-	-
Other Government Grants	61,657	69,356	71,990
	<u>6,595,366</u>	<u>6,256,321</u>	<u>6,362,409</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	206,767	205,633	199,908
Curriculum related Activities - Purchase of goods and services	18,948	8,500	1,665
Fees for Extra Curricular Activities	296,044	427,877	276,779
Trading	21,501	20,508	21,421
Fundraising & Community Grants	7,717	19,522	20,136
Other Revenue	58,527	47,609	59,911
International Student Fees	110,189	116,400	126,337
	<u>719,693</u>	<u>846,049</u>	<u>706,157</u>
Expenses			
Extra Curricular Activities Costs	273,637	419,535	246,333
Trading	21,770	16,290	19,534
Fundraising and Community Grant Costs	9,660	23,913	19,230
Other Locally Raised Funds Expenditure	15,909	16,354	22,830
International Student - Student Recruitment	13,178	16,480	13,767
International Student - Employee Benefit - Salaries	84,607	62,460	62,475
International Student - Other Expenses	9,850	21,520	12,924
	<u>428,611</u>	<u>576,552</u>	<u>397,093</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>291,082</u>	<u>269,497</u>	<u>309,064</u>

There have been no extraordinary donations or bequests received by the school for the 2022 year.

During the year the School hosted 8 International students (2021: 7)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	253,901	258,259	248,884
Equipment Repairs	-	-	-
Information and Communication Technology	-	-	-
Library Resources	7,849	10,100	5,999
Employee Benefits - Salaries	5,438,784	5,288,051	5,344,932
Staff Development	19,979	36,740	19,220
Depreciation	191,916	158,146	190,393
	<u>5,912,429</u>	<u>5,751,296</u>	<u>5,809,428</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,782	9,500	9,499
Board Fees	4,735	4,000	3,630
Board Expenses	5,764	1,800	143
Intervention Costs & Expenses	-	-	-
Communication	7,702	9,335	9,704
Consumables	29,279	10,000	11,537
Operating Lease	21,829	18,226	22,351
Legal Fees	-	-	-
Other	39,157	38,600	41,960
Employee Benefits - Salaries	455,144	341,206	355,446
Insurance	19,766	14,400	14,138
Service Providers, Contractors and Consultancy	121,550	110,491	124,640
	<u>714,708</u>	<u>557,558</u>	<u>593,048</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	23,560	17,188	13,129
Consultancy and Contract Services	123,158	117,240	117,007
Cyclical Maintenance Provision	14,408	41,990	46,451
Grounds	16,405	14,224	15,729
Heat, Light and Water	48,227	51,997	46,043
Rates	9,057	8,829	8,575
Repairs and Maintenance	37,413	41,600	41,180
Use of Land and Buildings	632,500	1,012,000	632,500
Security	7,032	7,180	13,126
Employee Benefits - Salaries	-	-	-
	<u>911,760</u>	<u>1,312,248</u>	<u>933,740</u>

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

7. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Loss on Uncollectable Accounts Receivable	-	-	-
Amortisation of Intangible Assets	3,066	3,768	3,066
Impairment of Property, Plant and Equipment	-	-	-
Transport	15,442	15,695	13,680
	<u>18,508</u>	<u>19,463</u>	<u>16,746</u>

8. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	354,957	326,710	265,041
Short-term Bank Deposits	-	50,000	50,000
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>354,957</u>	<u>376,710</u>	<u>315,041</u>

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

Of the \$354,957 Cash and Cash Equivalents, \$97,551 of International Student fees is held by the School.

9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	10,808	15,000	22,383
Receivables from the Ministry of Education	-	-	-
Allowance for impairment of receivables	-	-	-
Interest Receivable	5,781	1,869	1,869
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	408,022	375,708	375,708
	<u>424,611</u>	<u>392,577</u>	<u>399,960</u>
Receivables from Exchange Transactions	16,589	16,869	24,252
Receivables from Non-Exchange Transactions	408,022	375,708	375,708
	<u>424,611</u>	<u>392,577</u>	<u>399,960</u>

10. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	1,974	2,156	2,156
School Uniforms	-	-	-
Canteen	-	-	-
	<u>1,974</u>	<u>2,156</u>	<u>2,156</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	760,000	700,000	835,000
Non-current Asset			
Equitable Leasehold Interest (note 15)	45,033	15,474	48,099
Total Investments	<u>805,033</u>	<u>715,474</u>	<u>883,099</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	-				-	-
Buildings	311,411	13,000			(46,145)	278,266
Building Improvements	-				-	-
Hostel	-				-	-
Furniture and Equipment	243,652	39,282			(65,717)	217,217
Information and Communication Technology	47,790	36,415	(357)		(28,150)	55,698
Motor Vehicles	-				-	-
Textbooks	-				-	-
Leased Assets	86,279	42,314			(46,917)	81,676
Library Resources	46,077	3,083			(4,987)	44,173
Balance at 31 December 2022	<u>735,209</u>	<u>134,094</u>	<u>(357)</u>	<u>-</u>	<u>(191,916)</u>	<u>677,030</u>

The net carrying value of equipment held under a finance lease is \$81,676 (2021: \$86,279)

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	461,232	(182,965)	278,267	448,232	(136,821)	311,411
Building Improvements	-	-	-	-	-	-
Hostel	-	-	-	-	-	-
Furniture and Equipment	1,169,995	(952,779)	217,216	1,168,612	(924,960)	243,652
Information and Communication T	364,070	(308,371)	55,699	453,758	(405,968)	47,790
Motor Vehicles	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Leased Assets	204,756	(123,080)	81,676	162,442	(76,163)	86,279
Library Resources	125,630	(81,457)	44,173	134,655	(88,578)	46,077
Balance at 31 December	2,325,683	(1,648,652)	677,031	2,367,699	(1,632,490)	735,209

14. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	51,849	34,086	101,747
Accruals	7,902	28,278	28,278
Banking Staffing Overuse	-	-	6,440
Employee Entitlements - Salaries	408,022	375,708	375,708
Employee Entitlements - Leave Accrual	11,519	9,203	9,203
	479,292	447,275	521,376
 Payables for Exchange Transactions	 479,292	 447,275	 521,376
	479,292	447,275	521,376

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 \$787.05 was owing (2021: \$1,786.35)

15. 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 of Trustees, 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.

The major capital works included in the equitable leasehold interest are:

			2022 Actual \$	2022 (Unaudited) \$	2021 Actual \$
Buildings			45,033	15,474	48,099
			<u>45,033</u>	<u>15,474</u>	<u>48,099</u>
2022	Opening	Additions	Disposals	Impairment	Closing
Cost	\$	\$	\$	\$	\$
Equitable Leasehold Interest	86,387				86,387
Balance as at 31 December 2022	86,387	-	-	-	86,387
Accumulated Amortisation					
Equitable Leasehold Interest (Amortisation)	38,288			3,066	41,354
Balance as at 31 December 2022	38,288	-	-	3,066	41,354
Net Book Value at 31 December 2022					45,033
2021	Opening	Additions	Disposals	Impairment	Closing
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)	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

16. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	3,846	3,279	3,279
International Student Fees in Advance	97,551	119,635	119,635
Hostel Fees in Advance	-	-	-
Other revenue in Advance	116,354	117,940	116,987
	<u>217,751</u>	<u>240,854</u>	<u>239,901</u>

17. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	249,539	249,539	223,621
Increase to the Provision During the Year	14,408	41,990	46,451
Use of the Provision During the Year	(8,734)	-	(20,533)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>255,213</u>	<u>291,529</u>	<u>249,539</u>
Cyclical Maintenance - Current	87,447	89,736	89,736
Cyclical Maintenance - Non current	167,766	159,803	159,803
	<u>255,213</u>	<u>249,539</u>	<u>249,539</u>

18. 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	2021 Actual
	\$	\$
No Later than One Year	49,764	48,221
Later than One Year and no Later than Five Years	29,382	44,942
	<u>79,146</u>	<u>93,163</u>
Represented by		
Finance lease liability - Current	49,764	48,221
Finance lease liability - Non current	29,382	44,942
	<u>79,146</u>	<u>93,163</u>

19. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	102,786	114,399	114,399
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>102,786</u>	<u>114,399</u>	<u>114,399</u>

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

20. 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 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'.

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 \$143,453 (2021: \$139,318). 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 \$11,639 (2021: \$5,027). The Proprietor donated \$59,500 (2021: \$59,500) to the school during the year and the school contributed \$35,532 (2021: \$41,179) 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 \$9,600 (2021: \$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 \$0 (2021: \$2,631)

In addition the school has entered into a Service Level Agreement with the Proprietor for the provision of services, including administration and payroll, for the amount of \$50,000.

The Proprietor provides hostel services that are used by some of the school's students in accordance with a contract between the Board and Proprietor.

21. 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	4,735	3,630
<i>Leadership Team</i>		
Remuneration	673,265	653,545
Full-time equivalent members	5	5
Total key management personnel remuneration	678,000	657,175

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 Finance and Property (**3 members**) that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual	2021 Actual
Salaries and Other Short-term Employee Benefits:		
<i>Principal 1</i>		
Salary and Other Payments	192,032	-
Benefits and Other Emoluments	1,823	-
Termination Benefits	-	-
<i>Principal 2</i>		
Salary and Other Payments	22,967	193,459
Benefits and Other Emoluments	-	4,950
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	13.00	13.00
110 - 120	2.00	2.00
120 - 130	1.00	1.00
	16.00	16.00

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

22. 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 Actual	2021 Actual
Total	-	-
Number of People	-	-

23. Contingencies

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

In 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 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 probably, 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.

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.

24. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has no capital commitments (2021: Nil).

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of vehicles;

	2022 Actual \$	2021 Actual \$
No later than One Year	16,898	16,899
Later than One Year and No Later than Five Years	-	16,898
Later than Five Years		
	<u>16,898</u>	<u>33,797</u>

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

25. 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	354,957	376,710	315,041
Receivables	424,611	392,577	399,960
Investments - Term Deposits	805,033	715,474	883,099
Total Financial assets measured at amortised cost	<u>1,584,601</u>	<u>1,484,761</u>	<u>1,598,100</u>

Financial liabilities measured at amortised cost

Payables	479,292	447,275	521,376
Borrowings - Loans	-	-	-
Finance Leases	79,146	93,163	93,163
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>558,438</u>	<u>540,438</u>	<u>614,539</u>

26. Events After Balance Date

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

27. 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 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, David Fraser 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 21, 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 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.

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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 Financial 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 and Personnel Policy Compliance 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.

David Fraser

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

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 responsive 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 Catholic Character whakakaha delivered by tagged teachers for whole staff nourishment, with particular focus on contemplative practices. Sunday Gospel shared at Monday whakakaha.	Quality PD provided in weekly bursts by tagged teachers. A wide variety of topics covered – Catholic Social teaching, liturgical feasts, Catholic tradition etc
		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	<p>Year-level retreats foster connection with charism and are deliberately structured around Contemplation, Communion and Mission</p> <p>Culture shift with school formal to reflect Mission ethos embedded in practice.</p> <p>Faculty will be familiar with new curricula and preparing to engage with future implementation.</p>	<p>All level retreats revamped to allow more focus on contemplation. Very successful implementation of Adoration led by Youth Minister, Rain. Culture shift persevered with. Some community still need convincing.</p> <p>ACCORD days used to prepare for the new curriculum introduction in 2024. NCEA Pilot schools still making adjustments for 2023. The new Bishop's curriculum has been approved so we will be</p>

In a culturally responsive way, Nourish Catholic Character		Strengthen the sexuality component of the Health curriculum within a Religious Studies framework.	RST faculty	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.	mandated to teach this from 2024. Five staff, including Principal completed Having Life to the Full Sexuality PD. This is now a pre-requisite for teaching RST.
	Grow a culture that acknowledges and upholds the sacred dignity of the human person through respecting individual identity, language, knowledge and values	Natural incorporation of Te Reo Māori in all learning and teaching and personal interface.	Whole Staff		Demonstration of authentic life-giving encounter for and with Māori, including natural and appropriate use of Te Reo.	Integration of Te Reo in a naturally occurring way has been a priority.
		Further-develop local curriculum and tikanga Māori and with an explicit Catholic lens.	Whole Staff	Provide opportunities for nourishment through PLD and EOTC to continually build capacity with Māori spirituality.	Implementation of new curriculum, incorporating local historical context steeped in tikanga Māori.	Treaty PD attended by all staff. An ongoing journey. New RST curriculum has much more focus on Aotearoa.
		Develop relevant and enriching programmes for priority learners.	RST Faculty	Provide opportunities for priority learners to grow in faith and achieve at their level.	Implementation of differentiated programmes and assessment tasks.	Powerpoint assessment tasks introduced at Level 1 and 2. Service projects organised for priority learners. Investigation of unit standards and Social Studies standards for 2023.

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 and revisit and strengthen Tier 1 practices using House Hub PLD Continue to embed Tier 2 practices and communicate them with the wider staff and in doing so, develop the leadership capabilities of the pastoral team members	Manaaki and Year 7/8 homeroom teachers through support from the Pastoral team Attendance officer SENCO DP	Student voice Teacher voice Caregiver voice Kamar attendance and pastoral records MOE attendance reports	All students are closely monitored through a well embedded system of pastoral care Attendance rates continue to improve, and our cases of student marked absent for unknown reasons is reduced. Manaaki teachers are the Tier 1 pastoral support teacher and parents will be communicating directly with them. Manaaki teachers monitoring attendance regularly using kamar. Caregivers know who their lead pastoral contact is. Deans will be predominantly dealing with T2 issues with developed processes for sharing appropriate information with Manaaki teacher. House Hub PD used as a vehicle to strengthen pastoral practice. School wide evaluation of pastoral system	Attendance rates across the school are lower than we would like. Covid and the winter flu had a big effect in Terms 2/3. Incorrect coding may have also contributed to our high absence rate. An attendance management plan will be developed and trialed in 2023 which will include a focus on getting our attendance coding right. House Hubs time was used to develop/strengthen tier 1/2 pastoral processes - with a focus on monitoring attendance and logging pastoral incidents. Tier 1 PB4L refresher training is needed to strengthen classroom restorative practice See Variance from "strengthen teaching and learning – review of GEMS programme" for evaluation of pastoral system and next steps.
		Continue to use Manaaki time and GEMS lessons to strengthen Wellbeing and Hauora utilising Te Whare Tapa Whā model Reinstate previously used successful pastoral programmes and look for new opportunities to support student wellbeing	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. Pastoral team represented on GEMS lead team and feeding in to All students have access to engaging programmes that support their Hauora Students can think about and articulate how to strengthen, enhance and balance their own wellbeing based on the Te Whare Tapa Whā model.	A refreshed Hauora based curriculum based on the principles of whare tapa whā will be trialed in 2023 during GEMS/Manaaki pastoral time. Deans will have oversight of the GEMS/Manaaki programme and use House Hub time to support GEMS teachers (GEMS lead team disbanded). Friends, travelers and Loves me Not all reinstated in 2022

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)	To empower ākonga as life-long learners by enabling and supporting authentic transitions through and beyond school	We will create student/parent/teacher friendly worded learning progressions within each curriculum area that clearly signpost the growth and next steps of student learning. We will target learning design that will revolve around the progressions, and students will also be able to self-assess to determine their next steps. We will differentiate programmes within classes to accommodate low level learners, and extension required learners.	LOLs HMI	Student articulation Staff voice Community voice	Teachers, parents, and students can clearly identify where the learner is at on their learning journey, the growth they have made, and their next steps. Course design and lesson design will be clearly signposted to target growth for each learner, and differentiation will be planned to accommodate growth and achievement for low to high ability learners.	Progressions have been created for each department and are in the process of being reviewed and edited by the LOLs for 2023. As the progressions were being written, various LOLs realised how much of the NZCurriculum was missing from their program or was overdone within their program. This has resulted in quite a thorough review of courses in preparation for 2023 which has been beneficial. LOLs are in the process of designing their 2023 courses based on these progressions, and our next step is to share them publicly to our school website for the community to be able to access the stages of learning that are available across the board at SHGC.
	To rigorously review and evaluate practices, including consistently and deliberately seeking community voice	We will review our new reporting structure that was implemented last year. Once complete, we will include the progressions from each curriculum area as the base of the reporting model so it is more reflective of student growth and achievement.	HMI LOLs	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 in their practice. Reporting that accurately reflects progress and growth in Ako, Manaakitanga, and Wahine Toa.	Our reporting structure has been tweaked slightly based on LOL and teacher feedback from 2021. The statements to parents accurately reflect growth and progress in Ako, Manaakitanga, and Wahine Toa. Our next step (next year) is to consider whether we want subject content specific reports (rather than only Ako, Manaakitanga and Wahine Toa) or if having subject teacher conferences covers this base. The other consideration on the table is following the trial that Year 7 & 8 teachers have done this year; which is updating the statements attached to the grades given in classes so this provides more insight for whānau as to the actual learning/progress made around subject specific content.

		Continue to review the GEMS programme and continue developing a model that encompasses growth and progression in personal excellence.	WFO HMI GEMS team LOLS Deans Teachers ERO liaison – Julie Earl	GEMS Self-Review Student voice Staff voice	<p>GEMS Course design that is linked, flows, and is relevant to the stage of the year students are up to.</p> <p>Documented goal setting, reflection, GEMS Conference preparation, next steps, etc. that are all student led to encourage ownership and accountability.</p> <p>Within this documentation, students (with staff support throughout) 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>	<p>The GEMS programme review has resulted in an entire Pastoral System and Structure review. The result is that in 2024 we will run our 'final' stage of the changes which will look as the following:</p> <ul style="list-style-type: none"> • Year 7-13 Manaaki groups, all full time staff having one • 1 hour Manaaki time (replacing the GEMS hour) with a Hauora/Manaakitanga based curriculum based off an Australian Hauora curriculum document, adapted to suit our students and their needs. This will have input from the Pastoral team + volunteers (Soc sci teachers, Health& PE teachers, Careers, etc.) and will be overseen by the Hauora DP and the Deans. (No more GEMS lead team) • The Deans will be House Deans and will have a group of Manaaki teachers (from their House) that they look after, and will meet fortnightly to support and grow their Manaaki teacher team around pastoral leadership, implementing the Manaaki curriculum, and other pastoral nuts and bolts. • Manaaki time will be at 10:40 each day, and Assembly will be moved from 2pm on Monday to the Tuesday 10:40 Manaaki slot. <p>In 2023, we will be implementing some of these changes, and gathering feedback from staff and students along the way to tweak and adapt for 2024. In 2023, we will trial the new programme but will keep our Manaaki groups as they currently are (9-13), and keep our Deans in charge of their year group. This allows time for growth and understanding of the purpose of the new approach, without staff feeling rushed or panicked. It also allows a full year to continue to review and gather feedback/consultation with our community around the changes.</p>
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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	All; Ongoing responsibility	Stakeholder voice (student/staff/whanau/iwi) regarding responsiveness and sustainable practises through Wellbeing at School survey and internal review processes	Seamless weaving of tikanga Māori and te Ao Māori in our everyday actions and vernacular. Rangitahi Komiti-Maori active with mana-enhancing kaupapa	<ul style="list-style-type: none"> • Trial of Te Reo Māori sessions in GEMS time in the kopa Māori had some uptake from junior and senior students and staff. • Rangatahi Komiti Māori initiatives for education about Matarikii and Puanga for our first Matariki holiday. (response to student voice) • Wellbeing at School survey not conducted. • Return of kapa haka after Covid • Noho Marae planned but cancelled due to weather • PD led by Damon Ritai – significant uptake by LoLs • ALL staff attended Te Tiriti course led by Maranga Tiriti in November • Te Kahui Whetū postponed again due to Covid. We will host in 2024 • One staff member completed second half course of Te Ahu o Te Reo • Bite size Reo offered to all staff in whakakaha on a Wednesday
	Embrace the dignity and mana of the human person as taonga and inclusively celebrate diversity	Actively encourage the use of Te Reo Māori in our kura.	All teachers and SLT; Ongoing	Authentic, local curriculum experiences for students.	Continue to embed local curriculum; nourish our connection with Parihaka, Te Atiawa and other Taranaki iwi.	
			SLT, Mana Whenua Term 3	Successful hosting of Te Kahui Whetū	Te Kahui Whetu hosted in a manner that upholds its mana and our integrity in a manner that reflects our Catholic bi-cultural Kaupapa	
			SLT supporting other staff, outside provider if possible; Ongoing	Staff engaged in learning more Te Reo Māori.	Students experience Te Reo naturally in the classroom.	
		Continue to celebrate excellence widely	SLT, Term 1, Term 3	Opportunities to celebrate diversity and a wide interpretation of personal excellence are embraced.	Excellence assembly and prizegivings are inclusive experiences with a wide range of achievements recognised.	<ul style="list-style-type: none"> • Excellence Assembly was postponed due to Covid, but held in Term 2 with whānau. Wide range of Excellence celebrated including Excellence in Pathways.

	Genuinely and consistently communicate and engage with community	Regular and timely two-way communication with all sectors of our community and stakeholders.	Tumuaki, SLT, Deans, Manaaki teachers, Subject teachers; Ongoing	Staff, students and whānau voice/surveys.	Regular and appropriate communication.	<ul style="list-style-type: none"> • Staff report this is strengthening (whole staff survey) • Regular communication with community via newsletters and emails where needed
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Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$15,646.40 (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 full-time Director of Sport and additional part-time hours for a sports administrator.

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.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>We have worked hard to provide a healthy working environment for staff. This has included a Culture and Climate survey and professional development with a Professional Relationships coach and up-skilling on Bullying in the Workplace and having courageous discussions.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>We have a Board policy on EEO on our website. We ensure a fair and transparent process with every recruitment situation.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Ensuring an appropriate panel. Short listing is determined by a criteria matrix against the job description.</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<i>We are working hard on building strong relationships with iwi and regularly consult with and include our kaumatua in the recruitment process to ensure our commitment to Te Tiriti is an integral part of the whole process.</i>
How have you enhanced the abilities of individual employees?	<i>We encourage professional development and leadership programmes.</i>
How are you recognising the employment requirements of women?	<i>We are predominantly a female staff. The majority of senior and middle leadership positions are also held by women.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We have a lift for access and appropriate ramps and bathroom facilities. We are open to requests for any further assistance.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
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Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	