

MCAULEY HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	90
Principal:	Jan Waelen
School Address:	26 High Street, Otahuhu, Auckland 1062.
School Postal Address:	PO Box 22480, Otahuhu, Auckland 1640.
School Phone:	(09) 276 8715
School Email:	office@mcauleyhigh.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Damon Salesa	Chair Person	Elected June 2019	June 2022
Jan Waelen	Principal ex Officio	Appointed Oct 2019	
Br Philip Jeffares	Proprietor's Rep	Re-elected June 2019	June 2022
Sr Akenese Nun-Toon	Proprietor's Rep	Appointed June 2019	June 2022
Taupule Po'e	Proprietor's Rep	Appointed Feb 2020	June 2022
Tangi Tahaafe	Proprietor's Rep	Appointed Feb 2020	June 2022
Anne-Marie Tauiliili-Lia	Parent Rep	Re-elected June 2019	June 2022
Viliani 'Aholelei	Parent Rep	Re-elected June 2019	June 2022
Jenny Tapu	Parent Rep	Re-elected June 2019	June 2022
Bernice Mata'utia	Parent Rep	Elected June 2019	June 2022
David Maka	Staff Rep	Re-elected June 2019	June 2022
Frances Su'a	Student Rep	Elected October 2019	October 2020
Siniva Sopoaga	Student Rep	Elected October 2020	October 2021

MCAULEY HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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McAuley High School

Statement of Responsibility

For the year ended 31 December 2020

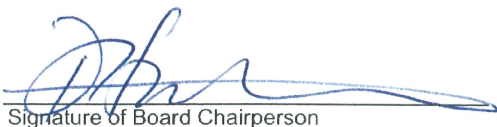
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Damon Teremia Salea
Full Name of Board Chairperson


Signature of Board Chairperson

7/5/2021
Date:

Jan Elizabeth Waelen
Full Name of Principal


Signature of Principal

7/5/2021
Date:

McAuley High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	7,679,722	7,193,066	6,961,830
Locally Raised Funds	3	146,860	81,100	367,540
Use of Proprietor's Land and Buildings		1,556,674	1,191,072	1,191,072
Interest income		26,518	40,000	39,974
Gain on Sale of Property, Plant and Equipment		-	-	-
		<u>9,409,774</u>	<u>8,505,238</u>	<u>8,560,416</u>
Expenses				
Locally Raised Funds	3	12,419	33,600	109,394
Learning Resources	4	5,965,206	5,760,154	5,710,998
Administration	5	571,723	574,642	573,710
Property	6	2,109,892	1,776,074	1,753,022
Depreciation	7	351,551	327,483	379,969
Loss on Disposal of Plant and Equipment		7,225	20,000	14,209
Amortisation of Equitable Leasehold Interest		6,588	6,588	6,588
		<u>9,024,604</u>	<u>8,498,541</u>	<u>8,547,890</u>
Net Surplus / (Deficit) for the year		385,170	6,697	12,526
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>385,170</u></u>	<u><u>6,697</u></u>	<u><u>12,526</u></u>

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

McAuley High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		2,048,917	1,884,407	2,036,391
Total comprehensive revenue and expense for the year		385,170	6,697	12,526
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		29,714	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	24	2,463,801	1,891,104	2,048,917
Retained Earnings		2,463,801	1,891,104	2,048,917
Reserves		-	-	-
Equity at 31 December		2,463,801	1,891,104	2,048,917

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.

McAuley High School Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	547,420	482,893	115,977
Accounts Receivable	9	448,286	380,000	370,432
GST Receivable		13,700	13,500	12,858
Prepayments		18,529	18,000	15,564
Inventories	10	5,164	5,000	4,868
Investments	11	1,200,000	1,000,000	1,200,000
		<u>2,233,099</u>	<u>1,899,393</u>	<u>1,719,699</u>
Current Liabilities				
Accounts Payable	14	587,472	473,000	450,163
Revenue Received in Advance	15	14,376	500	220
Provision for Cyclical Maintenance	16	46,371	46,371	99,458
Finance Lease Liability - Current Portion	17	37,794	36,996	38,370
Payable to Proprietor	18	28,811	27,400	26,356
		<u>714,824</u>	<u>584,267</u>	<u>614,567</u>
Working Capital Surplus/(Deficit)		1,518,275	1,315,126	1,105,132
Non-current Assets				
Plant and Equipment	12	1,053,757	663,233	1,060,591
Equitable Leasehold Interest	13	149,433	149,433	156,021
		<u>1,203,190</u>	<u>812,666</u>	<u>1,216,612</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	144,206	144,206	143,507
Finance Lease Liability	17	44,429	42,482	76,892
Payable to Proprietor	18	69,029	50,000	52,428
		<u>257,664</u>	<u>236,688</u>	<u>272,827</u>
Net Assets		<u><u>2,463,801</u></u>	<u><u>1,891,104</u></u>	<u><u>2,048,917</u></u>
Equity	24	<u><u>2,463,801</u></u>	<u><u>1,891,104</u></u>	<u><u>2,048,917</u></u>

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

McAuley High School Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,694,727	2,489,126	2,335,916
Locally Raised Funds		150,124	78,600	377,422
Goods and Services Tax (net)		(842)	-	1,654
Funds Administered on Behalf of Third Parties		19,056	32,300	2,044
Payments to Employees		(1,131,174)	(1,137,480)	(1,147,175)
Payments to Suppliers		(927,976)	(979,534)	(1,137,058)
Cyclical Maintenance Payments in the year		(67,900)	(96,050)	(12,000)
Interest Paid		-	-	-
Interest Received		34,518	30,000	37,658
Net cash from/(to) Operating Activities		770,533	416,962	458,461
Cash flows from Investing Activities				
Proceeds from Sale of Plant & Equipment (and Intangibles)		-	-	-
Purchase of Plant & Equipment (and Intangibles)		(346,065)	(211,609)	(334,546)
Purchase of Investments		-	(200,000)	(200,000)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(346,065)	(411,609)	(534,546)
Cash flows from Financing Activities				
Furniture and Equipment Grant		29,714	-	-
Finance Lease Payments		(22,739)	(17,786)	(20,563)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Held for Capital Works Projects		-	-	-
Net cash from/(to) Financing Activities		6,975	(17,786)	(20,563)
Net increase/(decrease) in cash and cash equivalents		431,443	(12,433)	(96,648)
Cash and cash equivalents at the beginning of the year	8	115,977	495,326	212,625
Cash and cash equivalents at the end of the year	8	547,420	482,893	115,977

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.

McAuley High School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

McAuley High School (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 (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 reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

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 Notes & Disclosures.

Useful lives of plant and equipment

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

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 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor.

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.

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) Use of Land and Buildings Expense

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) 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.

f) 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.

g) 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.

h) 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.

i) Inventories

Inventories are consumable items held for sale and comprised of stationery. 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.

j) 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.

k) 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.

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 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

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.

Depreciation has been charged on the following basis:

Furniture & Fittings	20%
Information and communication technology	35%
Library resources	12.50%
Textbooks	33.30%
Motor Vehicle	30%
Minor Equipment	20%
Plant & Machinery	20%
Leased assets held under a Finance Lease	
Photocopiers	20%
Laptops	33%

l) Impairment of 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

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.

m) 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.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

o) Revenue Received in Advance

Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future. The grants are recorded as revenue as the obligations are fulfilled and the fees earned.

p) 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.

q) 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 for cyclical maintenance represents the obligation the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	2,108,376	2,086,295	1,980,599
Teachers' Salaries Grants	4,983,194	4,703,940	4,609,205
Resource Teachers Learning and Behaviour Grants	20,362	19,318	18,991
Other MoE Grants	449,392	265,115	235,752
Other Government Grants	118,398	118,398	117,283
	<u>7,679,722</u>	<u>7,193,066</u>	<u>6,961,830</u>

The school has opted in to the donations scheme for this year. Total amount received was \$118,800.

Other MOE Grants total includes additional COVID-19 funding totalling \$13949 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	74,184	16,000	92,839
Activities	16,692	33,100	44,255
Samoan Malaga	-	-	68,965
Trading	452	1,000	566
Other Revenue	55,532	31,000	160,915
	<u>146,860</u>	<u>81,100</u>	<u>367,540</u>
Expenses			
Activities	15,365	33,100	40,394
Samoan Malaga	-	-	68,965
Trading	(2,946)	500	35
Other Locally Raised Funds Expenditure	-	-	-
	<u>12,419</u>	<u>33,600</u>	<u>109,394</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>134,441</u>	<u>47,500</u>	<u>258,146</u>

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	286,401	346,454	402,718
Information and Communication Technology	75,639	59,000	64,583
Library Resources	5,655	5,500	5,547
Employee Benefits - Salaries	5,579,559	5,303,200	5,209,518
Staff Development	17,952	46,000	28,632
	<u>5,965,206</u>	<u>5,760,154</u>	<u>5,710,998</u>

5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	7,860	7,860	7,660
Board of Trustees Fees	3,290	6,750	10,600
Board of Trustees Expenses	7,457	15,000	30,174
Communication	17,610	14,500	14,012
Consumables	7,125	9,500	9,059
Operating Lease	552	552	552
Legal Fees	635	-	6,129
Other	32,222	35,038	35,733
Employee Benefits - Salaries	484,339	475,742	450,596
Insurance	10,633	9,700	9,195
	<u>571,723</u>	<u>574,642</u>	<u>573,710</u>

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	40,435	37,000	29,069
Consultancy and Contract Services	117,007	118,680	110,155
Cyclical Maintenance Provision	15,512	67,444	75,694
Grounds	26,071	30,500	24,678
Heat, Light and Water	68,574	81,900	78,062
Repairs and Maintenance	151,308	117,000	123,386
Use of Land and Buildings	1,556,674	1,191,072	1,191,072
Security	32,664	30,000	26,681
Employee Benefits - Salaries	101,647	102,478	94,225
	<u>2,109,892</u>	<u>1,776,074</u>	<u>1,753,022</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Furniture and Fittings	45,380	45,549	55,508
Information and Communication Technology	156,455	141,466	201,084
Library Resources	6,996	6,842	6,991
Textbooks	13,662	12,367	13,243
Motor Vehicles	9,494	-	-
Leased Assets	37,738	36,995	42,501
Minor Equipment	15,306	16,292	18,445
Plant and Machinery	66,520	67,972	42,197
	<u>351,551</u>	<u>327,483</u>	<u>379,969</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	800	800	800
Bank Current Account No 1	329,327	304,093	65,773
Bank Current Account No 2	116,803	28,000	24,511
Bank Call Account	100,490	50,000	24,893
Short-term Bank Deposits	-	100,000	-
Cash and cash equivalents for Statement of Cash Flows	547,420	482,893	115,977

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

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	17,790	20,000	21,274
Interest Receivable	8,005	15,000	16,005
Teacher Salaries Grant Receivable	422,491	345,000	333,153
	<u>448,286</u>	<u>380,000</u>	<u>370,432</u>
Receivables from Exchange Transactions	25,795	35,000	37,279
Receivables from Non-Exchange Transactions	422,491	345,000	333,153
	<u>448,286</u>	<u>380,000</u>	<u>370,432</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	5,164	5,000	4,868
	<u>5,164</u>	<u>5,000</u>	<u>4,868</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	1,200,000	1,000,000	1,200,000
Total Investments	1,200,000	1,000,000	1,200,000

12. Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Furniture and Fittings	223,385	5,560	(225)	-	(45,380)	183,340
Information and Communication T.	385,180	119,419	(3,705)	-	(156,455)	344,439
Library Resources	48,934	10,169	(3,134)	-	(6,996)	48,973
Textbooks	17,138	20,062	-	-	(13,662)	23,538
Motor Vehicles	-	47,472	-	-	(9,494)	37,978
Leased Assets	107,076	5,877	(58)	-	(37,738)	75,157
Minor Equipment	80,460	1,943	(91)	-	(15,306)	67,006
Plant and Machinery	198,418	141,440	(12)	-	(66,520)	273,326
Balance at 31 December 2020	1,060,591	351,942	(7,225)	-	(351,551)	1,053,757

The net carrying value of equipment held under a finance lease is \$75,157 (2019: \$107,076).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Furniture and Fittings	1,009,828	(826,488)	183,340
Information and Communication Technology	1,686,450	(1,342,011)	344,439
Library Resources	131,612	(82,639)	48,973
Textbooks	409,498	(385,960)	23,538
Motor Vehicles	47,472	(9,494)	37,978
Leased Assets	258,986	(183,829)	75,157
Minor Equipment	319,682	(252,676)	67,006
Plant and Machinery	626,789	(353,463)	273,326
Balance at 31 December 2020	4,490,317	(3,436,560)	1,053,757

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Fittings	265,401	13,492	-	-	(55,508)	223,385
Information and Communication T.	387,181	208,150	(9,067)	-	(201,084)	385,180
Library Resources	50,765	9,952	(4,792)	-	(6,991)	48,934
Textbooks	25,596	4,785	-	-	(13,243)	17,138
Motor Vehicles	-	-	-	-	-	-
Leased Assets	113,177	36,463	(63)	-	(42,501)	107,076
Minor Equipment	89,815	9,090	-	-	(18,445)	80,460
Plant and Machinery	151,825	89,077	(287)	-	(42,197)	198,418
Balance at 31 December 2019	1,083,760	371,009	(14,209)	-	(379,969)	1,060,591

The net carrying value of equipment held under a finance lease is \$107,076 (2018: \$113,177).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Fittings	1,009,098	(785,713)	223,385
Information and Communication Technology	1,600,489	(1,215,309)	385,180
Library Resources	129,753	(80,819)	48,934
Textbooks	389,436	(372,298)	17,138
Motor Vehicles	-	-	-
Leased Assets	253,827	(146,751)	107,076
Minor Equipment	318,779	(238,319)	80,460
Plant and Machinery	486,134	(287,716)	198,418
Balance at 31 December 2019	4,187,516	(3,126,925)	1,060,591

13. 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 board's interest 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 the 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 40 years based on the economic life of the capital works assets 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 assets included in the equitable leasehold interest are:

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

Asset	
Asset A - Art Rooms Upgrade	\$113,899
Asset B - Canopy Shade Structure	\$35,534
Total	\$149,433

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cost	235,077	235,077	235,077
Accumulated amortisation	(85,644)	(85,644)	(79,056)
Net book value	<u>149,433</u>	<u>149,433</u>	<u>156,021</u>

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	42,008	33,000	38,733
Accruals	37,527	50,000	44,008
Employee Entitlements - Salaries	466,584	350,000	318,404
Employee Entitlements - Leave Accrual	41,353	40,000	49,018
	<u>587,472</u>	<u>473,000</u>	<u>450,163</u>

Payables for Exchange Transactions

587,472 473,000 450,163

587,472 473,000 450,163

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	14,376	-	-
Other	-	500	220
	<u>14,376</u>	<u>500</u>	<u>220</u>

16. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	242,965	219,183	179,271
Increase/ (decrease) to the Provision During the Year	67,444	67,444	75,694
Use of the Provision During the Year	(67,900)	(96,050)	(12,000)
Adjustment to Provision	(51,932)	-	-
Provision at the End of the Year	<u>190,577</u>	<u>190,577</u>	<u>242,965</u>
Cyclical Maintenance - Current	46,371	46,371	99,458
Cyclical Maintenance - Term	144,206	144,206	143,507
	<u>190,577</u>	<u>190,577</u>	<u>242,965</u>

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	37,794	36,996	38,370
Later than One Year and no Later than Five Years	44,429	42,482	76,892
	<u>82,223</u>	<u>79,478</u>	<u>115,262</u>

18. Payable to Proprietor (Funds Held in Trust)

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Opening balance at 1 January	78,784	45,100	76,740
Fees collected during the year	699,031	640,000	612,080
Fees paid over during the year	(679,975)	(607,700)	(610,036)
	<u>97,840</u>	<u>77,400</u>	<u>78,784</u>
Funds Held in Trust on Behalf of Third Parties - Current	28,811	27,400	26,356
Funds Held in Trust on Behalf of Third Parties - Non-current	69,029	50,000	52,428
	<u>97,840</u>	<u>77,400</u>	<u>78,784</u>

These funds relate to arrangements where the school is acting as an agent. 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, The Roman Catholic Bishop of Auckland, 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 attendance dues and special character donations payable to the Proprietor. The amounts collected in total were \$699,031 (2019: \$612,080). 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 \$97,840 (2019: \$78,784).

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,290	10,600
Full-time equivalent members	0.10	0.19
<i>Leadership Team</i>		
Remuneration	834,087	824,673
Full-time equivalent members	7	7
Total key management personnel remuneration	837,377	835,273
Total full-time equivalent personnel	7.10	7.19

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	40 - 50
Benefits and Other Emoluments	0 - 5	1 - 2
Termination Benefits	-	-

Principal 2

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	90 - 100
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 3

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	40 - 50
Benefits and Other Emoluments	-	1 - 2
Termination Benefits	-	-

Principal 4

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	40 - 50
Benefits and Other Emoluments	-	1 - 2
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110 - 120	3.00	0.00
100 - 110	9.00	3.00
	<u>12.00</u>	<u>3.00</u>

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 trustees, committee member, 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:

	2020 Actual \$0	2019 Actual \$0
Total	\$0	\$0
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has not entered into any capital commitments.
(Capital commitments at 31 December 2019: Nil)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

	2020 Actual \$	2019 Actual \$
No later than One Year	552	414
Later than One Year and No Later than Five Years	966	-
Later than Five Years	-	-
	<u>1,518</u>	<u>414</u>

24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	547,420	482,893	115,977
Receivables	448,286	380,000	370,432
Investments - Term Deposits	1,200,000	1,000,000	1,200,000
Total Financial assets measured at amortised cost	<u>2,195,706</u>	<u>1,862,893</u>	<u>1,686,409</u>

Financial liabilities measured at amortised cost

Payables	587,472	473,000	450,163
Finance Leases	82,223	79,478	115,262
Total Financial Liabilities Measured at Amortised Cost	<u>669,695</u>	<u>552,478</u>	<u>565,425</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.

Kiwisport

In 2020 the school received Kiwisport funding of \$19898. Unfortunately, due to COVID 19 restrictions, numerous sporting events were cancelled during the year. The funding in 2020 was used for sporting competitions that did go ahead, additional equipment and replacement of uniforms.

CLM Community Sport contributed \$4259 for the introduction of orienteering, to develop regular fitness classes and providing additional fitness equipment.

Independent Auditor's Report

To the readers of McAuley High School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of McAuley High School. The Auditor-General has appointed me Elaine Yong, using the staff and resources of RSM Hayes Audit, 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 2020, 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 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 11 May 2021. 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 of 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 Novopay 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

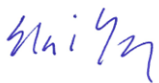
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Elaine Yong
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance McAuley High School 2020

School Name:	McAuley High School	School Number	90
Strategic Aim One:	Staff and students will foster, strengthen and enhance their understanding of Catholic Mercy Education to ensure that the special Catholic character of McAuley High School is deepened and embraced.		
Annual Aim:	<p>Our Catholic character will be strengthened by the following strategies:</p> <ul style="list-style-type: none"> ● Mercy values are explicitly taught and used throughout the year. ● The Mercy value of Whakarangatira is highlighted for 2020 at assemblies, in newsletters, visualised and embedded. ● There is an increased awareness of Social Justice issues and further development of Social Action. ● Provide opportunity for staff and students to develop their relationship with Jesus Christ through the example of Catherine McAuley. ● Promotion of our Special character by integrating the Gospel and Mercy Values into the school environment. 		
Target:	<p>Student and staff voice can identify the majority of the Mercy Values.</p> <p>90% of staff and students can name the 2020 Mercy Value.</p> <p>A 5% increase in numbers involved in Social Action outreach.</p>		
Baseline Data:	This has not been measured in the past.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Mercy values were explicitly taught and used throughout the year.</p> <p>The Mercy value was Whakarangatira is highlighted for 2020 at assemblies, when we could have them, and in newsletters.</p> <p>There was an increased awareness of Social Justice issues and further development of Social Action via covid presenting us with opportunity to make hand soap and sew face masks.</p> <p>Staff PLD included Mercy values and our NZ Mercy history story.</p> <p>RE programme ensured that the Mercy Values and our NZ Mercy history story is specifically taught in term one.</p> <p>Monthly affirmation at assembly of the examples of WHAKARANGATIRA from each form class when assembly was held.</p>	<p>71% of students can name more than 3 school values.</p> <p>91% of students can name the Mercy value for 2020.</p> <p>All staff can name the Mercy value for 2020.</p> <p>Very positive feedback from staff about the Mercy PLD at the start of the year</p> <p>There are 85 active Young Vinnies members</p> <p>75% of students who completed the survey are involved in service</p> <p>There were approximately 60 students involved in making hand soap or sewing masks.</p>	<p>Due to covid we were unable to implement the following strategies:</p> <p>school leaders/Prefects and SLT to attend a Sunday Mass in local parishes.</p> <p>Mercy values are displayed permanently throughout the school environment.</p> <p>School prayer - with all five Mercy Values is learnt by the school community through weekly assemblies, due to having very few assemblies</p> <p>Further develop Social Action outreach into environmental action. However, students were very involved in the 2 covid projects instead</p>	<p>In 2021 we will maintain a very similar focus to 2020, given we were unable to gain traction due to the interruption of covid in many of our initiatives.</p>

<p>Whakarangatira badges were received positively by girls who continued to wear them on their uniform for the rest of the year.</p> <p>A number of our initiatives were unable to happen, so we will continue with them next year</p>		
<p>Planning for next year:</p>		
<p>In 2021 we will continue with very similar targets and strategies, in the hope we are able to enact our plan.</p>		

Analysis of Variance McAuley High School 2020

Strategic Aim Two:	A culturally responsive lens is used to ensure all students can access and be engaged with the curriculum to increase student achievement at every year level for ALL learners.																								
Annual Aim:	<p><i>Monitor and improve the outcome for all students, especially our priority learners, accelerating progress of students performing below expectation and set targets for achievement by using the following strategies:</i></p> <ol style="list-style-type: none"> 1. Track the progress of students and set targets. 2. Staff participation and involvement in Professional Learning Groups (PLG), with a culturally responsive pedagogical focus. 3. Further develop the Enrichment programmes. 4. Digital technology use increases across the curriculum. 5. Use of e-asttle testing in Reading, Writing and Maths in Term 1 and 4. 																								
Target:	<p>Endorsement rate target for year 11-13 2020</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>Level 1</th> <th>Level 2</th> <th>Level 3</th> </tr> </thead> <tbody> <tr> <td>Excellence</td> <td>20%</td> <td>20%</td> <td>15%</td> </tr> <tr> <td>Merit</td> <td>40%</td> <td>35%</td> <td>30%</td> </tr> </tbody> </table> <p>Curriculum level target for year 9-10</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>Reading</th> <th>Writing</th> <th>Maths</th> </tr> </thead> <tbody> <tr> <td>Year 9</td> <td>5B+</td> <td>60%</td> <td>60%</td> </tr> <tr> <td></td> <td></td> <td></td> <td>80%</td> </tr> </tbody> </table>		Level 1	Level 2	Level 3	Excellence	20%	20%	15%	Merit	40%	35%	30%		Reading	Writing	Maths	Year 9	5B+	60%	60%				80%
	Level 1	Level 2	Level 3																						
Excellence	20%	20%	15%																						
Merit	40%	35%	30%																						
	Reading	Writing	Maths																						
Year 9	5B+	60%	60%																						
			80%																						

Baseline Data:	Year 10	5P+	80%	90%	90%
	<p>NUMERACY 2019: By strand, in year 10, 88% > level 5 number, 37% > level 5 algebra, 54% > level 5 measurement. In year 9, 71% > level 4 number, 67% > level 4 algebra, 66% > level 4 measurement.</p> <p>LITERACY 2019 Baseline data for year 9: February 2019, 36% of students performing at level 4 or above. November 2019, 84% of students performing at level 4 or above.</p> <p>2019 Course Endorsement baseline L1 M: 41.3% E: 13.8% L2 M: 35% E: 11.9% L3 M: 18.9% E: 10.2%</p>				

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>												
<p>Identifying students at risk of underachieving or need extension.</p> <p>Achievement goals in numeracy and literacy are set for year 9 and 10 students at risk of underachieving or need extension.</p> <p>Monitoring and tracking and intervention of senior students.</p> <p>Digital technology is increased in use in all curriculum areas</p>	<p>Senior students were monitored and interventions put in place, to ensure they reached the covid adjusted bench marks.</p> <table border="1" data-bbox="536 1171 722 1603"> <thead> <tr> <th></th> <th>L1</th> <th>L2</th> <th>L3</th> </tr> </thead> <tbody> <tr> <td>Ex</td> <td>16.2%</td> <td>15.4%</td> <td>12.6%</td> </tr> <tr> <td>Merit</td> <td>52.2%</td> <td>39.9%</td> <td>25.9%</td> </tr> </tbody> </table> <p>Overall our level 1 Excellence attainment was 4% below but merit was 12% above Level 2 Excellence was 5% down and merit 5% up Level 3 Excellence was 2.4% down and Merit 4% down</p> <p>Digital technology use increased hugely due to online learning, however we still need to develop a depth of tools that staff use. Eastle was used to measure Mathematics in term one, however English did not use the prescribed tools .</p>		L1	L2	L3	Ex	16.2%	15.4%	12.6%	Merit	52.2%	39.9%	25.9%	<p>We struggled to complete any of our actions to an acceptable level due to a disrupted year.</p> <p>Staff participation and involvement in Professional Learning Groups (PLG), lead by Kahui ako In-school leaders did not happen as we need to change our focus to upskilling of staff in practical digital technology use.</p> <p>Given the year, in a decile one community, our Excellence endorsements are approx 5 % down but Merit up. Overall 68% level 1 students obtained an endorsement, 55.3% of level 2 and 38.5% of level 3.</p> <p>Asttle misuse occurred because no one in the department had formal training on its correct use. 2 members of the department have attended PLD on administering the test.</p>	<p>In 2021 we will maintain a very similar focus to 2020, given we were unable to gain traction due to the interruption of covid . We have added in an Academic Mentor position to support our goals .</p> <p>We will run a summer tutoring program to support our new entrants to close gaps in their literacy and numeracy .</p> <p>Education Perfect as a digital tool has been subscribed to for all departments to use as a support for learning in 2021 . It was a particularly useful tool for Mathematics and Science during lockdown and we will extend this use to see if it supports achievement in all departments.</p>
	L1	L2	L3												
Ex	16.2%	15.4%	12.6%												
Merit	52.2%	39.9%	25.9%												

In term 4, easttle has been used in Reading, writing and Mathematics .

	Maths	Read	Write
Year 9 5B+	13.30%	14 %	19%
Year 10 5P+	20.3%	32%	34%

Planning for next year:

see "where to next"

Analysis of Variance McAuley High School 2020

Strategic Aim Three:

To ensure that learning pathways are provided that develop confidence, resilience and connectedness to grow the hauora of all students and staff

Annual Aim:

Annual Goal: Student and staff wellbeing will be enhanced and supported by the use of the following strategies

- Student centred culturally responsive practice
- Restorative practises used consistently
- Hauora week each term for staff (no meetings)
- Year on year improvement in the participation in all co-curricular activities
- Provide specialist support for targeted students
- Address the outcomes of the Tagged Teacher survey.
- Staff Social Club reestablished.

<p>Target:</p>	<p>Wellbeing at school data shows that “disagree and strongly disagree” responses reduces by 30% for students in <i>Pro-social student culture and strategies</i>.</p> <p>Staff voice is positive for improved wellbeing support of staff.</p> <p>Wellbeing at school data shows that “disagree and strongly disagree” responses reduces by 30% for staff in <i>School-wide climate and practices</i></p>
<p>Baseline Data:</p>	<p>Culturally responsive practise PLD offered an number of years ago</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Special character day began the year for staff</p> <p>DRS addressed the outcomes of the Tagged Teacher survey from 2017 & 2018.</p> <p>Acknowledgement of students living the school values via the Whakarangatira badges</p> <p>Restorative practice PLD undertaken by SLT and middle management in late term 4</p> <p>Hauora week once to focus on staff wellbeing - due to lockdowns</p> <p>Applied for funding and ran seasons for growth, MADD messenger and mentoring</p> <p>Address environmental concerns regarding noise</p> <p>Staff social club reestablished in term 4 with responsibility for social events from term 4 onwards.</p>	<p>Wellbeing at school student target- In social student cultural and strategies, students reported feeling more negative by around 5 % in each question. The exceptions were in students treating teachers with respect which improved by 5 % and "if i have a problem with another student, I feel I can ask teachers for help" which improved by 8%</p> <p>Staff target - There was little change from 2019 to 2020, with the increase in positive responses at around 5 percent. There were 4 areas that staff reported feeling much more negative.</p> <p>'We have a problem with student bullying" had a 10% increase</p> <p>We have a school wide behaviour management policy had a 15% fall</p> <p>There are a lot of fun activities students can do at break had a</p>	<p>I think the disrupted year has had an effect on students. Year 9 had not had a chance to make new friendships groups before lockdown. 10 weeks away from the school site was isolating for many students and creating much stress and tension for many of them.</p> <p>Our inability to meet with the community, to run sports or sports types of activities has had a large impact on how staff are feeling</p> <p>Restorative practice PLD is only taking place late in term 4 so there are no effects for 2020.</p> <p>Noise is being addressed over the summer of 2020/2021</p> <p>Lockdowns meant t ¾ of our Hauora weeks did not occur</p>	<p>The Social club has full responsibility of a monthly program plus events such as staff christmas function</p> <p>Restorative Practise PLD is being given to all staff in 2021 building on middle management doing it in Term 4 2020</p> <p>The School has joined the Free and healthy School Lunches scheme for 2021</p>

<p>A children's Christmas party for staff members organised to help boost morale</p>	<p>23% decrease, attributable directly to covid cancelling so much. We seek input from key stakeholders when making changes had a 15% decline</p> <p>weekly masses shifted to form class responsibility as a result of the tagged teacher survey</p>	<p>Co - curricular activities did not occur due to covid so are not measurable</p>	
<p>Planning for next year:</p>			
<p>2021 will be a continuation of the 2020 focus more seating and shelter for students to eat their free lunch</p>			