



MCAULEY HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	90
Principal:	Jan Waelen
School Address:	26 High Street, Otahuhu, Auckland 1062.
School Postal Address:	PO Box 22 480, Otahuhu, Auckland 1640.
School Phone:	(09) 276 8715
School Email:	office@mcauleyhigh.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Damon Salesa	Presiding Member	Re-elected September 2022	June 2025
Jan Waelen	Principal ex Officio	Appointed Oct 2019	
Br Philip Jeffares	Proprietor's Representative	Re-appointed September 2022	June 2025
Taupule Po'e	Proprietor's Representative	Re-appointed September 2022	June 2025
Tangi Tahaafe	Proprietor's Representative	Re-appointed September 2022	June 2025
Maria Prescott-Veukiso	Proprietor's Representative	Appointed February 2022	December 2022
Anne-Marie Tauilili-Lia	Parent Representative	Re-elected September 2022	June 2025
Bernice Mata'utia	Parent Representative	Re-elected September 2022	June 2025
Julie Tunumafono-Sale	Parent Representative	Elected September 2022	June 2025
Michelle Timoti-Hohaia	Parent Representative	Elected September 2022	June 2025
Kelly Jennings	Staff Representative	Elected September 2022	January 2023
Rita Segi	Student Representative	Elected November 2022	November 2023
<i>Bridget Houghton</i>	<i>Acting Principal ex Officio</i>	<i>For Term 3 2022</i>	
<i>Viliani 'Aholelei</i>	<i>Parent Representative</i>	<i>Re-elected June 2019</i>	<i>September 2022</i>
<i>Jenny Tapu</i>	<i>Parent Representative</i>	<i>Re-elected June 2019</i>	<i>September 2022</i>
<i>David Maka</i>	<i>Staff Representative</i>	<i>Re-elected June 2019</i>	<i>September 2022</i>
<i>Sala Agalava</i>	<i>Student Representative</i>	<i>Elected November 2021</i>	<i>November 2022</i>

MCAULEY HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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McAuley High School

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.

Mr Damon Salesa

Full Name of Presiding Member

DocuSigned by:

Mr Damon Salesa

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Signature of Presiding Member

30 May 2023

Date:

Jan Waelen

Full Name of Principal

DocuSigned by:

J. Waelen

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Signature of Principal

30 May 2023

Date:

McAuley High School

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	9,031,823	7,861,422	8,400,831
Locally Raised Funds	3	282,345	120,186	155,020
Use of Proprietor's Land and Buildings		1,297,228	972,921	972,921
Interest Income		35,407	20,000	11,546
Total Revenue		10,646,803	8,974,529	9,540,318
Expenses				
Locally Raised Funds	3	156,536	86,975	103,120
Learning Resources	4	6,957,410	6,694,736	6,482,973
Administration	5	1,696,954	619,758	1,126,199
Property	6	1,841,462	1,556,218	1,578,375
Other Expenses	7	6,588	6,588	6,588
Loss on Disposal of Property, Plant and Equipment		24,284	10,000	12,062
		10,683,234	8,974,275	9,309,317
Net Surplus / (Deficit) for the year		(36,431)	254	231,001
Total Comprehensive Revenue and Expense for the Year		(36,431)	254	231,001

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,726,125	1,892,058	2,463,801
Total comprehensive revenue and expense for the year		(36,431)	254	231,001
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		37,802	-	31,323
Equity at 31 December		2,727,496	1,892,312	2,726,125
Accumulated comprehensive revenue and expense		2,727,496	1,892,312	2,726,125
Equity at 31 December		2,727,496	1,892,312	2,726,125

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	323,039	558,920	981,573
Accounts Receivable	9	466,480	373,000	457,807
GST Receivable		10,567	13,500	18,243
Prepayments		50,994	18,000	49,359
Inventories	10	6,853	5,000	5,846
Investments	11	1,600,000	1,100,000	1,000,000
		<u>2,457,933</u>	<u>2,068,420</u>	<u>2,512,828</u>
Current Liabilities				
Accounts Payable	14	591,573	473,000	596,863
Revenue Received in Advance	15	48,096	-	-
Provision for Cyclical Maintenance	16	80,760	70,093	38,964
Finance Lease Liability	17	33,942	38,954	35,940
Funds held in Trust	18	88,623	96,400	115,037
		<u>842,994</u>	<u>678,447</u>	<u>786,804</u>
Working Capital Surplus/(Deficit)		1,614,939	1,389,973	1,726,024
Non-current Assets				
Property, Plant and Equipment	12	1,144,909	632,599	1,047,793
Equitable Leasehold Interest	13	136,257	136,257	142,845
		<u>1,281,166</u>	<u>768,856</u>	<u>1,190,638</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	147,776	157,376	165,559
Finance Lease Liability	17	20,835	109,141	24,978
		<u>168,611</u>	<u>266,517</u>	<u>190,537</u>
Net Assets		<u><u>2,727,496</u></u>	<u><u>1,892,312</u></u>	<u><u>2,726,125</u></u>
Equity		<u><u>2,727,496</u></u>	<u><u>1,892,312</u></u>	<u><u>2,726,125</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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		2,799,559	2,706,387	2,665,663
Locally Raised Funds		340,062	119,686	140,745
Goods and Services Tax (net)		7,676	-	(4,543)
Payments to Employees		(1,526,870)	(1,358,091)	(1,232,240)
Payments to Suppliers		(1,189,651)	(982,215)	(1,075,195)
Interest Received		10,133	20,000	14,538
Net cash from/(to) Operating Activities		440,909	505,767	508,968
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		24,285	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(530,652)	(543,272)	(297,696)
Purchase of Investments		(600,000)	-	-
Proceeds from Sale of Investments		-	-	200,000
Net cash from/(to) Investing Activities		(1,106,367)	(543,272)	(97,696)
Cash flows from Financing Activities				
Furniture and Equipment Grant		37,802	-	31,323
Finance Lease Payments		(4,465)	(3,362)	(25,639)
Funds Administered on Behalf of Third Parties		(26,414)	13,069	17,197
Net cash from/(to) Financing Activities		6,923	9,707	22,881
Net increase/(decrease) in cash and cash equivalents		(658,534)	(27,798)	434,153
Cash and cash equivalents at the beginning of the year	8	981,573	586,718	547,420
Cash and cash equivalents at the end of the year	8	323,039	558,920	981,573

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 2022

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 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 16.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition**Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) 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

Textbooks are depreciated over their estimated useful lives on a straight line basis. All other categories including Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and equipment	20% Diminishing value
Information and communication technology	35% Diminishing value
Motor vehicles	30% Diminishing value
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets**Software costs**

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) 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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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 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.

o) Revenue Received in Advance

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

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

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.

s) 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.

t) 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.

v) 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.

w) 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Government Grants - Ministry of Education	3,373,801	2,356,632	2,832,608
Teachers' Salaries Grants	5,256,425	5,139,994	5,154,789
Use of Proprietor's Land and Buildings Grants	-	-	-
Other Government Grants	401,597	364,796	413,434
	<u>9,031,823</u>	<u>7,861,422</u>	<u>8,400,831</u>

The school has opted in to the donations scheme for this year. Total amount received was \$118,050.

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Revenue			
Donations & Bequests	17,626	18,000	23,396
Curriculum related Activities - Purchase of goods and services	19,890	-	17,495
Fees for Extra Curricular Activities	68,280	18,500	52,066
Trading	301	1,000	300
Fundraising & Community Grants	-	-	-
Other Revenue	176,248	82,686	61,763
	<u>282,345</u>	<u>120,186</u>	<u>155,020</u>
Expenses			
Extra Curricular Activities Costs	148,996	77,475	96,924
Trading	(506)	500	(1,425)
Fundraising and Community Grant Costs	-	-	-
Other Locally Raised Funds Expenditure	8,046	9,000	7,621
	<u>156,536</u>	<u>86,975</u>	<u>103,120</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>125,809</u>	<u>33,211</u>	<u>51,900</u>

During the year the School hosted no International students (2021:0)

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Curricular	282,262	237,671	235,994
Equipment Repairs	41,483	26,000	23,314
Information and Communication Technology	69,321	66,000	60,135
Library Resources	1,576	5,500	5,981
Employee Benefits - Salaries	6,129,215	5,895,043	5,812,296
Staff Development	12,303	31,000	10,708
Depreciation	421,250	433,522	334,545
	<u>6,957,410</u>	<u>6,694,736</u>	<u>6,482,973</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	9,320	9,320	8,767
Board Fees	3,935	5,440	3,365
Board Expenses	19,678	19,500	11,104
Intervention Costs & Expenses	-	-	-
Communication	4,484	8,000	8,214
Consumables	4,735	9,500	3,978
Operating Lease	546	552	552
School Lunches	971,275	-	527,392
Other	99,374	63,707	62,493
Employee Benefits - Salaries	573,127	492,239	488,658
Insurance	10,480	11,500	11,676
	<u>1,696,954</u>	<u>619,758</u>	<u>1,126,199</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	51,857	53,200	43,378
Consultancy and Contract Services	131,117	133,130	122,622
Cyclical Maintenance Provision	57,159	70,944	67,846
Grounds	7,023	19,320	20,224
Heat, Light and Water	65,718	70,900	55,409
Rates	-	-	-
Repairs and Maintenance	98,752	98,500	154,619
Use of Land and Buildings - Integrated	1,297,228	972,921	972,921
Security	29,615	31,000	32,861
Employee Benefits - Salaries	102,993	106,303	108,495
	<u>1,841,462</u>	<u>1,556,218</u>	<u>1,578,375</u>

The use of land and buildings figure represents 5% of the school's 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
Amortisation of Intangible Assets	6,588	6,588	6,588
	<u>6,588</u>	<u>6,588</u>	<u>6,588</u>

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	323,039	558,920	781,573
Short-term Bank Deposits	-	-	200,000
Cash and cash equivalents for Statement of Cash Flows	<u>323,039</u>	<u>558,920</u>	<u>981,573</u>

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

Of the \$323,039 Cash and Cash Equivalents, \$88,623 is held on behalf of the Proprietor for 2023.

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	22,446	20,000	32,065
Interest Receivable	18,741	8,000	5,013
Teacher Salaries Grant Receivable	425,293	345,000	420,729
	<u>466,480</u>	<u>373,000</u>	<u>457,807</u>
Receivables from Exchange Transactions	41,187	28,000	37,078
Receivables from Non-Exchange Transactions	425,293	345,000	420,729
	<u>466,480</u>	<u>373,000</u>	<u>457,807</u>

10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	6,853	5,000	5,846
	<u>6,853</u>	<u>5,000</u>	<u>5,846</u>

11. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Current Asset			
Short-term Bank Deposits	1,600,000	1,100,000	1,000,000
Total Investments	1,600,000	1,100,000	1,000,000

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Depreciation on Disposals	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	580,190	62,350	(10,264)	9,787	(124,524)	517,539
Information and Communication Technology	318,319	426,287	(50,620)	27,429	(229,018)	492,397
Motor Vehicles	26,584	-	-	-	(7,975)	18,609
Textbooks	21,826	7,907	-	-	(12,590)	17,143
Leased Assets	54,991	36,284	-	-	(40,256)	51,019
Library Resources	45,883	9,823	(1,694)	1,077	(6,887)	48,202
Balance at 31 December 2022	1,047,793	542,651	(62,578)	38,293	(421,250)	1,144,909

The net carrying value of equipment held under a finance lease is **\$51,019 (2021: \$54,991)**

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	2,148,740	(1,631,201)	517,539	2,096,654	(1,516,464)	580,190
Information and Communication Technology	2,103,478	(1,611,082)	492,396	1,727,811	(1,409,493)	318,318
Motor Vehicles	47,472	(28,862)	18,610	47,472	(20,887)	26,585
Textbooks	427,243	(410,100)	17,143	419,336	(397,510)	21,826
Leased Assets	313,072	(262,053)	51,019	276,788	(221,797)	54,991
Library Resources	134,121	(85,919)	48,202	125,992	(80,109)	45,883
Balance at 31 December	5,174,126	(4,029,217)	1,144,909	4,694,053	(3,646,260)	1,047,793

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, 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 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 assets included in the equitable leasehold interest are:	2022 Actual \$	2022 Budget \$	2021 Actual \$
Asset A - Art Room Upgrade	105,462	105,462	109,680
Asset B - Canopy Shade Structure	30,795	30,795	33,165
Total	<u>136,257</u>	<u>136,257</u>	<u>142,845</u>

14. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	3,293	33,000	32,283
Accruals	36,324	50,000	34,664
Employee Entitlements - Salaries	503,085	390,000	465,771
Employee Entitlements - Leave Accrual	48,871	-	64,145
	<u>591,573</u>	<u>473,000</u>	<u>596,863</u>
Payables for Exchange Transactions	591,573	473,000	596,863
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>591,573</u>	<u>473,000</u>	<u>596,863</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	48,096	-	-
	<u>48,096</u>	<u>-</u>	<u>-</u>

16. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	204,523	204,523	190,577
Increase to the Provision During the Year	74,942	93,890	67,846
Use of the Provision During the Year	(50,929)	(70,944)	(53,900)
Other Adjustments	-	-	-
	<u>228,536</u>	<u>227,469</u>	<u>204,523</u>
Cyclical Maintenance - Current	80,760	70,093	38,964
Cyclical Maintenance - Non current	147,776	157,376	165,559
	<u>228,536</u>	<u>227,469</u>	<u>204,523</u>

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

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:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	33,942	38,954	35,940
Later than One Year and no Later than Five Years	20,835	109,141	24,979
	<u>54,777</u>	<u>148,095</u>	<u>60,919</u>
Represented by			
Finance lease liability - Current	33,942	38,954	35,940
Finance lease liability - Non current	20,835	109,141	24,979
	<u>54,777</u>	<u>148,095</u>	<u>60,919</u>

18. Funds held in Trust

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	88,623	96,400	115,037
	<u>88,623</u>	<u>96,400</u>	<u>115,037</u>

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

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 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 attendance dues and special character donations payable to the Proprietor. The amounts collected in total were \$628,960 (2021: \$624,544). 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 \$88,623, (2021: \$115,037).

20. 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	3,880	3,365
<i>Leadership Team</i>		
Remuneration	938,038	845,874
Full-time equivalent members	7	7
	<hr/>	<hr/>
Total key management personnel remuneration	941,918	849,239

There are 11 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) that meet prior to the Board meetings. 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 \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	170-180
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	8.00	9.00
110 - 120	8.00	5.00
120 - 130	1.00	2.00
130 - 140	1.00	0.00
	<u>18.00</u>	<u>16.00</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 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	-	-

22. Contingencies

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

Additional funding wash up payment:

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 still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

23. Commitments**(a) Capital Commitments**

As at 31 December 2022 the Board had not entered into contract agreements for capital works.

(Capital commitments at 31 December 2021: Nil)

(b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

	2022 Actual \$	2021 Actual \$
No later than One Year	414	552
Later than One Year and No Later than Five Years	-	414
	<u>414</u>	<u>966</u>

The total lease payments incurred during the period were \$552 (2021: \$552).

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	323,039	558,920	981,573
Receivables	466,480	373,000	457,807
Investments - Term Deposits	1,600,000	1,100,000	1,000,000
Total Financial assets measured at amortised cost	2,389,519	2,031,920	2,439,380

Financial liabilities measured at amortised cost

Payables	591,573	473,000	596,863
Finance Leases	54,777	148,095	60,918
Total Financial Liabilities Measured at Amortised Cost	646,350	621,095	657,781

25. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

The extreme weather events in the Auckland Region impacted the school with damage to the guttering and fascia boards on the Technology block along with minor water ingress. The full financial impact has not yet been determined however the amount should be covered by insurance.

Independent Auditor's Report

To the readers of McAuley High School's Financial statements For the year ended 31 December 2022

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023
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The Auditor-General is the auditor of McAuley High School (the School). The Auditor-General has appointed me, Colin Henderson, 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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

A handwritten signature in blue ink that reads 'Colin Henderson'.

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance McAuley High School 2022

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 Panekiretanga is highlighted for 2022 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>95% of staff and students can name the 2022 Mercy Value.</p> <p>70% of staff and students are involved in service this year</p>		
Baseline Data:	McAuley has a Catholic Mercy ethos that is well embedded and permeates throughout school life		

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>Panekiretanga becomes embedded in the school by staff and student actions.</p>	<p>99% of students and 100% of staff correctly named the 2022 Value of Panetiretanga</p>	<p>fantastic outcome</p>	<p>a focus on Tika for 2023</p>
<p>Staff PLD includes Mercy values and an opportunity for guest speakers to talk about Panekiretanga from a Pasifika and Maori lens.</p>	<p>Beginning of year Teacher Only Day - Māori and Pasifika staff presented about Panekiretanga from a Pasifika and Māori lens. Departments were also given time to reflect on Panekiretanga within their own department planning and teaching, and then set appropriate goals for the year.</p>	<p>This was a really positive day that has been mentioned and referred to all year. It added depth to the day and a tangible outcome that was used in planning</p>	<p>We will explore Tika through Catholic, Maori and Pasifika lenses in 2023</p>
<p>Restorative practices used to model, affirm and enhance positive relationships with each other.</p>	<p>Restorative practice approach of school introduced to inducting staff by Deputy Principal - Pastoral. PRT staff review whole staff Restorative Practice professional learning sessions. Dean's/ DP-Pastoral team: Completed full day Restorative Practice PD with outside provider. Deans led staff in restorative practice approaches when working through issues with students. Delivery of in-school Restorative Practice PD session.</p>	<p>Occurred as planned</p>	<p>We will continue to embed restorative practice with new staff, new pastoral roles and refresh all staff annually</p>
<p>School leaders/Prefects and SLT to attend a Sunday Mass in St Joseph and Joachim Parish and a head prefect's parish.</p>	<p>This did not occur</p>	<p>This was organised last minute by the DRS, who was then on sick leave and did not advertise. It was unable to occur early in the year due to covid restrictions</p>	<p>This needs to be calendared at the start of the year and parishes given enough notice so students can be involved in the Mass.</p>

<p>Social Action groups extend their social action outreach beyond Vinnies and into environmental action.</p>	<p>An environmental group was formed who looked after the grounds and surrounding areas on the street Students also planted a vege garden.</p>	<p>The group formed outside of Vinnies to meet a real need.</p>	<p>A prefect service group for 2023 has been renamed Hauora Service and will include personal, mental, community and environmental hauora.</p>
<p>Social Action groups continue to increase in number and activities.</p>	<p>Social Justice/Action groups continue to be popular with students from all age levels . Social Justice/Action groups appeal to a sense of altruism and purpose that many teens feel. There were groups that went to the Vinnies Centre in Otahuhu this year even though Covid forced a suspension for a significant period. The Auckland St Vincent de Paul society continues its strong engagement with students and we greatly appreciate their work.</p>	<p>Growth as planned, within a covid restricted year</p>	<p>To continue to encourage involvement</p>
<p>Mercy values are displayed permanently throughout the school environment.</p>	<p>Planning underway</p>	<p>Exploring how other Mercy schools do this was part of the Principals sabbatical in 2022, to be implemented in 2023/2024</p>	<p>This is a project to complete over the next couple of years</p>
<p>School prayer, with all five Mercy Values, is learnt by the school community through weekly assemblies.</p>	<p>Unlikely</p>	<p>Weekly, in-person assemblies only recommenced at the end of term 3 when covid restrictions were lifted. For three terms, assemblies were online and not interactive so it is unlikely the students learnt the prayer.</p>	<p>In 2023 we expect to have in person assemblies where, through weekly reciting, the students will naturally learn the prayer</p>

<p>Monthly affirmation at assembly of the examples of Panekiretanga from each form class.</p>	<p>This occurred at both full school assemblies online and during year level assemblies. The prefect "Last Word" focused on Panekiretanga.</p>	<p>As usual except for the fact the full school assemblies were on line for most of the year.</p>	<p>2023 will be monthly affirmation of Tika</p>
<p>Prefects present the theme of Panekiretanga in assemblies (approx once per month - badge assemblies)</p>	<p>Prefects hosted both online and in person assemblies, which focused on Panekiretanga both within the assembly itself and in their "Last Word" presentations. Panekiretanga badges were given out to students each month - recipients were selected by their Form Teachers.</p>	<p>Occurred as best as possible under restrictions</p>	<p>2023 will have the monthly theme of Tika</p>
<p>95% of staff and students can name the 2022 Mercy Value. 70% of staff and students are involved in service this year</p>	<p>99% of students and 100% of staff correctly named the 2022 Value of Panetiretanga 41% of students and 48% of staff identified doing service for the school</p>	<p>The question used to gather data about service did not include service done for families or the community, therefore students only counted at school service this year.</p>	<p>Better phrasing of survey questions</p>
<p>Planning for next year:</p>			

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 , with a culturally responsive pedagogical focus. 3. Establish, identify, track and develop new junior 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. 6. Offer additional Samoan Classes to cater for the demand from students 																											
Target:	<p>Endorsement rate target for Year 11-13 2022</p> <table border="1" data-bbox="506 932 1240 1142"> <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>25%</td> <td>25%</td> </tr> <tr> <td>Merit</td> <td>50%</td> <td>45%</td> <td>35%</td> </tr> </tbody> </table> <p>Target for Year 9-10 2022</p> <table border="1" data-bbox="506 1235 1256 1358"> <thead> <tr> <th></th> <th></th> <th>Reading</th> <th>Writing</th> <th>Maths</th> </tr> </thead> <tbody> <tr> <td>Year 9</td> <td>4P+</td> <td>80%</td> <td>70%</td> <td>50%</td> </tr> <tr> <td>Year 10</td> <td>5P+</td> <td>50%</td> <td>50%</td> <td>60%</td> </tr> </tbody> </table>		Level 1	Level 2	Level 3	Excellence	20%	25%	25%	Merit	50%	45%	35%			Reading	Writing	Maths	Year 9	4P+	80%	70%	50%	Year 10	5P+	50%	50%	60%
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Baseline Data:**NUMERACY 2020: (not completed 2021 due to lockdown Aug-Dec 2021)**

Testing done by all strands in one e-asttle test.

	Maths
Year 9 4p+	31%
Year 10 5p+	20.3%

LITERACY 2020 (not completed 2021 due to lockdown Aug-Dec 2021)

Testing done by e-asstle

	Reading	Writing
Year 9 4p+	71%	57%
Year 10 5p+	32%	34%

2021 Course Endorsement baseline (covid-19 affected)

L1 M: 46.6 % E:19.6 %

L2 M: 36.7% E: 21.9%

L3 M: 26% E: 20.3%

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>
Set achievement goals during an extended form time.	All Students used My Mahi app to set goals.	Due to restrictions we were able to use assembly time for students to work within MyMahi , so there has been more achievement and career goals set than expected . Students could set career, hauora, or achievement goals so some missed the achievement goals	Students will continue to use My Mahi regularly throughout the year with Year 9 being introduced to it during their orientation days at the start of 2023. There will be more explicit instruction that an achievement goal must be set along with other goals.
Reviewing achievement goals using data.	Each term students were sent grade summaries so they reviewed goals and modified them if needed.	Occurred as expected	Students to review week 3 and week 9 each term so students can work with teachers in a more timely fashion if needed
Identifying students at risk of underachieving or needing extension.	Students identified and supported individually by teachers in classrooms. The Curriculum is differentiated.	Occurred as expected	Continue in 2023
Monitoring and tracking and intervention of senior students.	In term 1 and 2 Curriculum reports were completed which identified students below level. The Deans followed up with students, teachers, Deans to ensure they were supported.	Occurred as expected in term 1 and 2. The reporting was not needed in term 3 as enough data from achievement standards was able to be gathered.	Continue in 2023
Staff participation and involvement in Professional Learning .	This occurred weekly as well as Teacher Only Days. Kaupapa included: NCEA changes, Te Tiriti o Waitangi, Restorative	staff have been very engaged and involved as expected	We are running 12 level 1 Pilots in 2023 so this will be the major focus of PLD for the year.

	practices, Panekiretanga, Te Reo Māori, Restraint review.		
Digital technology is increased in use in all curriculum areas.	Digital technology week offered to all year 9, to increase students knowledge as well as use in curriculum areas	Students are now arriving at secondary school with some digital technology experience, and so are able to use it more efficiently within their subjects. Staff are being upskilled to use it in their planning	2023 should be the last year we need to offer it as a stand alone week , now digital technology is being offered more in subjects
Numeracy results for years 9-10 2022 Target for maths was: year 9 - 50% at 4p+ year 10 - 60% at 5p+	Year 9 have 32% of students at 4p+ yr 10 have 25% of students at 5p+	This was an aspirational target. The results we have are not surprising due to the fact the students have been through many disruptions due to the pandemic. They have been through lockdowns, isolation and remote learning. The Maths department made sure that virtual teaching was as effective as possible	We need to put extra focus on the basics. More attention will be needed on things such as times tables, basic facts, fractions, and basic algebra skills. These are often barriers to students progressing in their Mathematical journey. This may mean dropping a topic in Year 9 to give students more time to focus on this. The Geometric Reasoning Topic and the Probability Topic can potentially be dropped to Year 10, to give more time to students in Year 9 to prepare them for the numeracy corequisite.
Literacy results for years 9-10 for 2022. Target for reading was: year 9- 80% at 4p+ year 10 -50% at 5p+ Target for writing was: year 9 - 70% at 4p+ year 10 - 50% at 5p+	year 9 reading start of year has 72% of students at 4p+ Year 10 reading start of year has 11% at 5p+ or 37% at 5B+ (end of year data to be added when completed) Year 9 writing has 53% at 4p+ year 10 writing has 28% at 5p+ or 42% at 5B+	There were massive disruptions to the teaching program for the last two years with the Covid-lockdown. The reading program suffered tremendously as students could not access books (either through the English dept or the school library) meaning that students only read one novel in class rather than the usual two, and did not have	We are in the process of revamping the junior program to add more reading and writing skills into the Year 9 program in particular. We have a lot of writing in the Year 10 program as it stands, so we're putting a new writing unit into Year 9, and reassessing the rest of the units to see where more reading/writing skills can be added

		<p>weekly monitored library periods. The writing program suffered arguably more than the reading. Because all of the writing was now down on devices, students had automatic access to spell checks and thesaurus programs etc, meaning that they did not develop the skills to write well without using those things. This is particularly evident in the Year 10 results.</p>	
<p>Endorsement in NCEA for 2022 are:</p>	<p>2022 results due February 2023</p>		
<p>Planning for next year:</p>			

Analysis of Variance McAuley High School 2022

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:	<p>Annual Goal: Student and staff wellbeing will be enhanced and supported by the use of the following strategies</p> <ul style="list-style-type: none"> ● 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 ● Staff Social Club coordinates events
Target:	<p>Wellbeing at school data shows that “disagree and strongly disagree” responses reduces by 10% for students in the following 3 areas:</p> <p><i>“Students have a say in what happens at school” at -42% in 2020</i></p> <p><i>“Teachers treat all students fairly” at -48% in 2020</i></p> <p><i>“If I have a problem with another student, I feel I can ask teachers for help” at -55% in 2020</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 10% for staff in the following 3areas:</p> <p><i>“There are a lot of fun activities thats students can do at break” -62% in 2020</i></p> <p><i>“Professional learning supports staff to recognise the 4 different types of bullying behaviours, and the difference between violence and bullying” -72% in 2020</i></p> <p><i>“Students can ignore or walk away from people who are hassling them.” -52% in 2020</i></p>

Baseline Data:	Wellbeing survey from 2019 and 2020 (not completed in 2021 due to extended lockdown Aug-Dec 2021)
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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>
Student centred culturally responsive practice - Special character day begins the year for staff from a Pasifika and Maori viewpoint	Māori and Pasifika staff presented about Panekiretanga from a Pasifika and Māori lens. Departments were also given time to reflect on panekiretanga within their own department planning and teaching, and then set appropriate goals for the year.	This was a really positive day that has been mentioned and referred to all year. It added depth to the day and a tangible outcome that was used in planning	We will explore Tika through Maori and Pasifika lenses in 2023
Restorative practises used consistently	Restorative practice approach of school introduced to inducting staff by Deputy Principal - Pastoral. PRT staff review whole staff Restorative Practice professional learning sessions. Dean's led staff in restorative practice approaches when working through issues with students.	we are at the end of 2 year of being a restorative school and we satisfied with the progress made by staff	to continue upskilling all staff and reminding them of skills already known.
Celebration of cultural language weeks	Long break activities were organised by prefects and other student groups for each language week. Morning prayers in respective languages were included for each day of the language weeks, as well as being the focus for the weekly Wednesday mass.	We were delighted with the celebrations this occurred this year as it created a sense of belonging in the school	To continue celebrating culture.
Hauora week to focus on staff wellbeing	One week per term was set aside for hauora week. We also organised mindfulness activities, a hauora heart email address for positive affirmations and a staff treat at the end of hauora	3 hard years of covid interruptions in schools means staff welfare is very important. Staff were grateful to be acknowledged each term	To continue

	week T3.		
Year on year improvement in the participation in all co-curricular activities	Student involvement was 37% compared to 25% in 2021 in sport. An e-sport team was established. Prefects have run co-curricular activities fortnightly to increase participation	Both years were covid restricted , however winter sport this year was able to run. Prefects recognised a need to get students involved in the wider life of the school and so set up friendly competitions for students	With out covid restrictions, we would expect to see a jump in participation in sanctioned sport.
Provide specialist support for targeted students	We established a senior learning support class , a financial literacy class and provided school funded teacher aides to support students with learning needs. Gateway and careers staff had additional hours to help students transition from school	We know that for all students to be successful, some need more support and scaffolding than others	To continue
Lunchtime activities are organised for students on Friday lunchtimes .	Prefects and other student leaders facilitate Friday lunchtime activities - these included Teacher v Student sports, Top Team, language week activities, fitness sessions.	occurred as expected	opportunity for involvement in the wider life of the school will continue to be offered
Well being in schools survey is completed	Completed by both staff and students during Term 3. students <i>"Students have a say in what happens at school"</i> 12% reduction in 2022 <i>"Teachers treat all students fairly"</i> 13% reduction in 2022 <i>"If I have a problem with another student, I feel I can ask teachers for help"</i> 9% reduction in 2022 staff <i>"There are a lot of fun activities thats students can do at break"</i> 20% reduction in 2022	This is a great outcome in reducing the 3 areas most disagreed with in the wellbeing survey for students and the 3 areas for staff.	The 3 target behaviors for students in 2023 (most negative in the survey) are <i>"at school, everyone knows what to do if someone is being hurt or bullied"</i> -31% <i>" teachers make learning interesting"</i> - 35% <i>" There is an adult at school I can talk to if I need support, or if I feel sad or angry"</i> -32% for staff are: <i>" we have done an audit to assess whether people feel safe in places like hallways, classrooms, toilets and on school buses"</i> - 61%

	<p><i>“Professional learning supports staff to recognise the 4 different types of bullying behaviours, and the difference between violence and bullying” 40% reduction in 2022</i></p> <p><i>“Students can ignore or walk away from people who are hassling them.” 11% reduction in 2022</i></p>		<p>“Students regularly promote healthy behaviors to their peers (eg roleplay at assembly to deal with cyber bullying)”-59%</p> <p>“ we run sessions for parents and whanau about ways they can support students to relate well to others (conflict resolution training or restorative conversations” -58%</p>
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Planning for next year:

Kiwisport

In 2022 the school received Kiwisport funding of \$20,194. These funds were spent on a wide range of sporting activities, programmes and competitions. While overall participation numbers in were not at pre-Covid levels, they built steadily in the later months of the year and we expect this trend to continue into 2023. Our girls were active in a wide range of sports from rugby league and netball to e-sports; for many of the girls it was the first time they had played a particular sport. This was illustrated in the 2022 Yearbook by one of the students: *“It seems unreal that we had such a successful season for a team with than half the players who have never played basketball....We made it to the finals and became the eventual champions of the Counties Manukau Division for Open Girls’ Basketball.”*

CLM Community Sport contributed \$27,661.50 towards improving the physical wellbeing of our students. This was used for outdoor programmes that exposed the students to a variety of outdoor activities.