

MCAULEY HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

Name	Position	How Position Gained	Term Expired/ Expires
Damon Salesa	Chairperson	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
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
Siniva Sopoaga	Student Rep	Elected October 2020	October 2021

MCAULEY HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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McAuley High School

Statement of Responsibility

For the year ended 31 December 2021

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

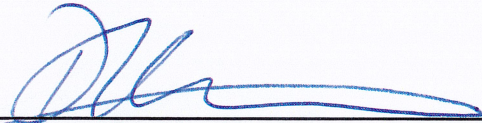
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

DAMON JEREMIA SALESI

Full Name of Presiding Member



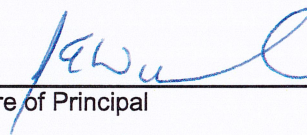
Signature of Presiding Member

29/5/22

Date:

Jan Elizabeth Waelen

Full Name of Principal



Signature of Principal

29/5/22

Date:

McAuley High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	8,400,832	7,551,373	7,679,722
Locally Raised Funds	3	155,020	110,250	146,860
Use of Proprietor's Land and Buildings		972,921	1,556,674	1,556,674
Interest Income		11,546	40,000	26,518
		<u>9,540,319</u>	<u>9,258,297</u>	<u>9,409,774</u>
Expenses				
Locally Raised Funds	3	24,202	28,000	12,419
Learning Resources	4	6,233,232	6,109,938	5,965,206
Administration	5	1,097,001	594,437	571,723
Finance		-	-	-
Property	6	1,601,689	2,151,382	2,109,892
Depreciation	11	334,545	356,998	351,551
Loss on Disposal of Plant and Equipment		12,062	10,000	7,225
Amortisation of Equitable Leasehold Interest	12	6,588	6,588	6,588
		<u>9,309,319</u>	<u>9,257,343</u>	<u>9,024,604</u>
Net Surplus / (Deficit) for the year		231,000	954	385,170
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>231,000</u></u>	<u><u>954</u></u>	<u><u>385,170</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		2,463,801	1,891,104	2,048,917
Total comprehensive revenue and expense for the year		231,000	954	385,170
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		31,323	-	29,714
Equity at 31 December		2,726,124	1,892,058	2,463,801
Retained Earnings		2,726,124	1,892,058	2,463,801
Reserves		-	-	-
Equity at 31 December		2,726,124	1,892,058	2,463,801

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	981,573	586,718	547,420
Accounts Receivable	8	457,807	373,000	448,286
GST Receivable		18,243	13,500	13,700
Prepayments		49,359	18,000	18,529
Inventories	9	5,846	5,000	5,164
Investments	10	1,000,000	1,000,000	1,200,000
		<u>2,512,828</u>	<u>1,996,218</u>	<u>2,233,099</u>
Current Liabilities				
Accounts Payable	13	596,863	473,000	587,472
Revenue Received in Advance	14	-	500	14,376
Provision for Cyclical Maintenance	15	38,964	38,964	46,371
Finance Lease Liability - Current Portion	16	35,940	35,592	37,794
Payable to Proprietor	17	115,037	27,400	97,840
		<u>786,804</u>	<u>575,456</u>	<u>783,853</u>
Working Capital Surplus/(Deficit)		1,726,024	1,420,762	1,449,246
Non-current Assets				
Plant and Equipment	11	1,047,793	567,898	1,053,757
Equitable Leashold Interest	12	142,845	142,845	149,433
		<u>1,190,638</u>	<u>710,743</u>	<u>1,203,190</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	165,559	165,559	144,206
Finance Lease Liability	16	24,979	23,888	44,429
Payable to Proprietor	17	-	50,000	-
		<u>190,538</u>	<u>239,447</u>	<u>188,635</u>
Net Assets		<u>2,726,124</u>	<u>1,892,058</u>	<u>2,463,801</u>
Equity		<u>2,726,124</u>	<u>1,892,058</u>	<u>2,463,801</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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		2,665,663	2,536,745	2,694,727
Locally Raised Funds		140,745	110,250	150,124
Goods and Services Tax (net)		(4,543)	-	(842)
Funds Administered on Behalf of Third Parties		17,197		19,056
Payments to Employees		(1,232,240)	(1,268,428)	(1,131,174)
Payments to Suppliers		(1,075,195)	(1,030,081)	(995,876)
Interest Received		14,538	47,000	34,518
Net cash from/(to) Operating Activities		526,165	395,486	770,533
Cash flows from Investing Activities				
Proceeds from Sale of Plant & Equipment (and Intangibles)		-	-	-
Purchase of Plant & Equipment (and Intangibles)		(297,696)	(253,121)	(346,065)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		200,000	-	-
Net cash from/(to) Investing Activities		(97,696)	(253,121)	(346,065)
Cash flows from Financing Activities				
Furniture and Equipment Grant		31,323	-	29,714
Finance Lease Payments		(25,639)	(38,540)	(22,739)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	-
Net cash from/(to) Financing Activities		5,684	(38,540)	6,975
Net increase/(decrease) in cash and cash equivalents		434,153	103,825	431,443
Cash and cash equivalents at the beginning of the year	7	547,420	482,893	115,977
Cash and cash equivalents at the end of the year	7	981,573	586,718	547,420

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 2021

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 property, 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 11 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 property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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.

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) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of 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.

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) 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 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

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

The estimated useful lives of the assets are:

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

k) 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.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

n) 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.

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

q) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable 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.

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	2,222,242	2,140,958	2,128,738
Teachers' Salaries Grants	5,154,789	5,014,628	4,983,194
Other MoE Grants	372,967	277,389	449,392
Other Government Grants	123,442	118,398	118,398
MOE Healthy Lunches Programme	527,392	-	-
	<u>8,400,832</u>	<u>7,551,373</u>	<u>7,679,722</u>

The school has opted in to the donations scheme for this year. Total amount received was \$119,250.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations	23,396	18,000	74,184
Fees for Extra Curricular Activities	24,946	27,500	16,692
Trading	300	1,000	452
Other Revenue	106,378	63,750	55,532
	<u>155,020</u>	<u>110,250</u>	<u>146,860</u>
Expenses			
Extra Curricular Activities Costs	25,627	27,500	15,365
Trading	(1,425)	500	(2,946)
	<u>24,202</u>	<u>28,000</u>	<u>12,419</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>130,818</u>	<u>82,250</u>	<u>134,441</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	344,112	322,562	286,401
Information and Communication Technology	60,135	66,000	75,639
Library Resources	5,981	5,500	5,655
Employee Benefits - Salaries	5,812,296	5,685,876	5,579,559
Staff Development	10,708	30,000	17,952
	<u>6,233,232</u>	<u>6,109,938</u>	<u>5,965,206</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,767	8,100	7,860
Board Fees	3,365	5,400	3,290
Board Expenses	11,104	15,000	7,457
Communication	13,304	17,500	17,610
Consumables	3,978	9,500	7,125
Operating Lease	552	552	552
Legal Fees	-	-	635
Other	26,884	33,584	32,222
Employee Benefits - Salaries	489,979	493,301	484,339
Insurance	11,676	11,500	10,633
Healthy Lunches Programme	527,392	-	-
	<u>1,097,001</u>	<u>594,437</u>	<u>571,723</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	32,200	37,000	40,435
Consultancy and Contract Services	122,622	124,385	117,007
Cyclical Maintenance Provision	67,846	67,844	15,512
Grounds	31,402	35,200	26,071
Heat, Light and Water	55,409	73,900	68,574
Repairs and Maintenance	177,933	122,500	151,308
Use of Land and Buildings	972,921	1,556,674	1,556,674
Security	32,861	30,000	32,664
Employee Benefits - Salaries	108,495	103,879	101,647
	<u>1,601,689</u>	<u>2,151,382</u>	<u>2,109,892</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	781,573	486,718	547,420
Short-term Bank Deposits	200,000	100,000	-
Cash and cash equivalents for Statement of Cash Flows	<u>981,573</u>	<u>586,718</u>	<u>547,420</u>

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

8. Accounts Receivable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	32,065	20,000	17,790
Interest Receivable	5,013	8,000	8,005
Teacher Salaries Grant Receivable	420,729	345,000	422,491
	<u>457,807</u>	<u>373,000</u>	<u>448,286</u>
Receivables from Exchange Transactions	37,078	28,000	25,795
Receivables from Non-Exchange Transactions	420,729	345,000	422,491
	<u>457,807</u>	<u>373,000</u>	<u>448,286</u>

9. Inventories

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	5,846	5,000	5,164
	<u>5,846</u>	<u>5,000</u>	<u>5,164</u>

10. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,000,000	1,000,000	1,200,000
Total Investments	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,200,000</u>

11. Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Fittings	183,340	131,436	(162)		(48,379)	266,235
Information and Communication Technology	344,439	120,936	(5,607)		(141,450)	318,318
Library Resources	48,973	8,849	(5,384)		(6,555)	45,883
Textbooks	23,538	9,838	-		(11,550)	21,826
Motor vehicles	37,978	-	-		(11,393)	26,585
Leased Assets	75,157	20,147	(379)		(39,934)	54,991
Minor Equipment	67,006	22,552	(39)		(16,141)	73,378
Plant and Machinery	273,326	26,885	(491)		(59,143)	240,577
Balance at 31 December 2021	1,053,757	340,643	(12,062)	-	(334,545)	1,047,793

The net carrying value of equipment held under a finance lease is **\$54,991 (2020: \$75,157)**

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Fittings	1,135,480	(869,245)	266,235	1,009,828	(826,488)	183,340
Information and Communication Technology	1,727,811	(1,409,493)	318,318	1,686,450	(1,342,011)	344,439
Library Resources	125,992	(80,109)	45,883	131,612	(82,639)	48,973
Textbooks	419,336	(397,510)	21,826	409,498	(385,960)	23,538
Motor vehicles	47,472	(20,887)	26,585	47,472	(9,494)	37,978
Leased Assets	276,788	(221,797)	54,991	258,986	(183,829)	75,157
Minor Equipment	340,413	(267,035)	73,378	319,682	(252,676)	67,006
Plant and Machinery	620,761	(380,184)	240,577	626,789	(353,463)	273,326
Balance at 31 December	4,694,053	(3,646,260)	1,047,793	4,490,317	(3,436,560)	1,053,757

12. 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 or 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	\$109,680
Asset B - Canopy Shade Structure	\$33,165
Total	\$142,845

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cost	235,077	235,077	235,077
Accumulated amortisation	(92,232)	(92,232)	(85,644)
Net book value	142,845	142,845	149,433

13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	32,283	33,000	42,008
Accruals	34,664	50,000	37,527
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	465,771	350,000	466,584
Employee Entitlements - Leave Accrual	64,145	40,000	41,353
	596,863	473,000	587,472
Payables for Exchange Transactions	596,863	473,000	587,472
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	596,863	473,000	587,472

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Grants in Advance - Ministry of Education	-	-	14,376
Other revenue in Advance	-	500	-
	-	500	14,376
	-	500	14,376

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	190,577	190,577	242,965
Increase/ (decrease) to the Provision During the Year	67,846	67,844	15,512
Use of the Provision During the Year	(53,900)	(53,898)	(67,900)
Provision at the End of the Year	204,523	204,523	190,577
	204,523	204,523	190,577
Cyclical Maintenance - Current	38,964	38,964	46,371
Cyclical Maintenance - Term	165,559	165,559	144,206
	204,523	204,523	190,577
	204,523	204,523	190,577

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	35,940	35,592	37,794
Later than One Year and no Later than Five Years	24,979	23,888	44,429
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	60,919	59,480	82,223
	60,919	59,480	82,223
Represented by			
Finance lease liability - Current	35,940	35,592	37,794
Finance lease liability - Term	24,978	23,888	44,429
	60,918	59,480	82,223
	60,918	59,480	82,223

17. Payable to Proprietor (Funds held in Trust)

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Opening balance at 1 January	97,840	77,400	78,784
Fees collected during the year	624,544	620,000	699,031
Fees paid over during the year	(607,347)	(620,000)	(679,975)
	115,037	77,400	97,840
	115,037	77,400	97,840

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	115,037	27,400	97,840
Funds Held in Trust on Behalf of Third Parties - Non-current	-	50,000	-
	115,037	77,400	97,840
	115,037	77,400	97,840

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.

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School, 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 \$624,544 (2020: \$699,031). 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 \$115,037, (2020: \$97,840).

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,365	3,290
 <i>Leadership Team</i>		
Remuneration	845,874	834,087
Full-time equivalent members	7	7
 Total key management personnel remuneration	849,239	837,377

There are 10 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) that meet prior to the Board Meetings. As well as these regular meetings, including preparation time, the Chair 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 10	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
120 - 130	2.00	-
110 - 120	5.00	3.00
100 - 120	9.00	9.00
	16.00	12.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	\$0	\$0
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2021** (Contingent liabilities and assets at **31 December 2020**: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into any capital commitments.
(Capital commitments at 31 December 2020: Nil)

(b) Operating Commitments

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

(a) operating lease of an EFTPOS Machine;

	2021 Actual \$	2020 Actual \$
No later than One Year	552	552
Later than One Year and No Later than Five Years	414	966
Later than Five Years	-	-
	<u>966</u>	<u>1,518</u>

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	981,573	586,718	547,420
Receivables	457,807	373,000	448,286
Investments - Term Deposits	1,000,000	1,000,000	1,200,000
Total Financial assets measured at amortised cost	<u>2,439,380</u>	<u>1,959,718</u>	<u>2,195,706</u>

Financial liabilities measured at amortised cost

Payables	596,863	473,000	587,472
Finance Leases	60,919	59,480	82,223
Total Financial Liabilities Measured at Amortised Cost	<u>657,782</u>	<u>532,480</u>	<u>669,695</u>

24. Events After Balance Date

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

25. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

26. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

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

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school.

Kiwisport

In 2021 the school received Kiwisport funding of \$20,083.

Unfortunately, all sporting competitions from the middle of August were cancelled due to the prolonged COVID 19 lockdown in Auckland.

The winter competitions were a great success and participation in netball was particularly high. The funding in 2021 contributed to competition entry fees and additional equipment.

NZ Community Trust contributed \$14,174 for the purchase of new uniforms and replacement of equipment.

RSM Hayes Audit

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Independent Auditor's Report

To the readers of McAuley High School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of McAuley High School (the 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 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 May 2022. This is the date at which our opinion is expressed.

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

Basis 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 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, appearing to read 'Elaine Yong'.

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

Analysis of Variance McAuley High School 2021

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 Āwhina is highlighted for 2021 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 2021 Mercy Value.</p> <p>60% of staff and students are involved in service this year</p>		
Baseline Data:			

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>Āwhina becomes embedded in the school by staff and student actions.</p> <p>Staff PLD includes Mercy values and an opportunity to do some Āwhina within a staff only day.</p> <p>Restorative practices used to model, affirm and enhance positive relationships with each other.</p> <p>School leaders/Prefects and SLT to attend a Sunday Mass in St Joseph and Joachim Parish.</p> <p>Social Action groups extend their social action outreach beyond Vinnies and into environmental action.</p> <p>Mercy values are displayed permanently throughout the school environment.</p>	<p>Āwhina in action is mentioned in newsletters, assemblies and groups in school. A survey shows 70% of students do service.</p> <p>All staff completed service as part of our Teacher only day.</p> <p>Staff completed ongoing professional development around restorative practice during terms 1-3. This included 3 sessions delivered by outside providers for both middle and senior leaders, and all staff.</p> <p>A school Mass was held on Pentecost Sunday at the parish church. Students undertook all the ministries and hospitality afterwards.</p> <p>A trial vegetable garden was planted this year to provide food for the community. It had some success and much learning for students and staff involved.</p> <p>Our Mercy values are not yet permanently displayed.</p>	<p>Āwhina is embedded as expected.</p> <p>Teacher only day occurred as expected.</p> <p>Restorative practice PLD occurred as expected.</p> <p>The First Parish school Mass occurred as planned. We also had a new Year 9 student Mass.</p> <p>Lockdown made it impossible for social action groups to be able to extend their outreach to environmental action other than the garden planting that occurred in Term 1.</p> <p>We were not onsite enough to have time to consider a permanent display of values.</p>	<p>Our 2022 value is Panekiretanga and we will be working to embed this into the actions of our school community.</p> <p>Restorative practice PLD will become part of the orientation of new staff</p> <p>Another school Mass will be planned for 2022 as well as a new Year 9 Mass.</p> <p>The Social action group will be guided to continue to grow in their outlook</p> <p>Principal has a sabbatical in 2022 to look at how other Mercy schools display their values. Her research question is 'How do visitors, parents and new students know this is a Mercy School'.</p>

<p>School prayer, with all five Mercy Values, is learnt by the school community through weekly assemblies.</p> <p>Awhina badges awarded monthly Student and staff voice can identify the majority of the Mercy Values.</p> <p>90% of staff and students can name the 2021 Mercy Value.</p>	<p>The school prayer is recited at each assembly. We are not yet at the stage of the community knowing it without the prayer being displayed. Āwhina badges were awarded monthly up to July.</p> <p>94.4% of staff identified Āwhina as our Mercy Value for 2021. 62.2% of staff identified all five Mercy Values. 89.5% of students identified Āwhina as our Mercy Value for 2021. 64.8% of students identified all five Mercy Values.</p>	<p>School assemblies occurred for only two terms so there was not enough time/opportunity for the prayer to be learnt by memory.</p>	<p>The school prayer will continue to be used at full school assemblies</p> <p>In 2022 the monthly value badge will be Panekiretanga.</p>
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Planning for next year:

Analysis of Variance McAuley High School 2021

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. 6. Flying start mentoring programme for incoming Year 8 students. 																											
Target:	<p>Endorsement rate target for Year 11-13 2021</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 20%;"></th> <th style="width: 20%;">Level 1</th> <th style="width: 20%;">Level 2</th> <th style="width: 20%;">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>60%</td> <td>50%</td> <td>35%</td> </tr> </tbody> </table> <p>Target for Year 9 10 2021</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;">Reading</th> <th style="width: 15%;">Writing</th> <th style="width: 15%;">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%	20%	15%	Merit	60%	50%	35%			Reading	Writing	Maths	Year 9	4P+	80%	70%	50%	Year 10	5P+	50%	50%	60%
	Level 1	Level 2	Level 3																									
Excellence	20%	20%	15%																									
Merit	60%	50%	35%																									
		Reading	Writing	Maths																								
Year 9	4P+	80%	70%	50%																								
Year 10	5P+	50%	50%	60%																								

Baseline Data:**NUMERACY 2020:**

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

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

LITERACY 2020

Testing done by e-asstle

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

2020 Course Endorsement baseline (covid-19 affected)

L1 M: 52.2% **E:** 16.2%

L2 M: 39.9% **E:** 15.4%

L3 M: 25.9% **E:** 12.6%

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>
Appointment of Tautai (Academic mentor)	HOD Science was appointed to the role for 10 hours per week. She has run a very successful program to mentor, engage and aspire young women to aim for excellence in education.	We achieved beyond expected outcomes. The right person was appointed to the role, she has a passion for Pacific achievement and particularly females, as well as a passion for Science. She brought much knowledge to the position, and has added to it, as well as being innovative in creating opportunities for students.	The Tautai has been permanently employed, and she will continue to take advantage of opportunities presented to the school for students. This has been a welcomed positive addition to the school.
Flying start mentoring programme rolled at to incoming Year 8 students in Numeracy and Literacy	Great participation in the Flying Start programme for mathematics. Students showed 15% improvement in mathematics. Only 32% of students engaged in the english program with 94% showing an improvement.	Non engagement in the English program might be due to the way it was rolled out to incoming students. Orientation day focused on teaching them the program through mathematics and they were asked to start the english part at home. This didn't happen for most.	We applied for funding from Pacific innovation fund, despite numerous emails no outcome to the application has been received. With year 8 students having been in lockdown and on devices everyday for nearly 2 terms, we are not offering it this summer. We will reintroduce for the 2023 intake
Enrolment of Year 12 Calculus students into University Apollo program to complete one Achievement standard	5 students enrolled and completed Apollo program		Enrolment into university summer start programs and Apollo will continue for students

Identifying students at risk of underachieving or needing extension.	Students at risk of underachieving are well identified and supported in literacy and numeracy. Extension seems limited to a few, and aimed at year 13 by entering them in scholarship exams	We need to develop a robust GAT program that allows extension in all areas of student education.	Develop a gifted and talented program.
Achievement goals in numeracy and literacy are set for Year 9 and 10 students at risk of underachieving or need extension.	List was updated at the start of 2021 which identified students based on entrance data.	Junior students have continued to have a disrupted programme.	HODs for 2022 courses to front-load a lot of the basic junior skills (reading, writing) on the assumption that students at both junior levels will be 3-4 months behind where they should be.
Intervention and monitoring of year 9 and 10 continues.	HODs keep their lists of struggling students accessible for their department, so classroom teachers are able to attend to those various needs at the start of the program without having to wait for unit (formative / summative) assessments.		More robust monitoring is set up for 2022.
Monitoring and tracking and intervention of senior students.	Senior students are tracked throughout the year. Covid lockdown made this more difficult as we moved to a data gathering template rather than traditional assessment.	Close monitoring occurred once we returned to site and could have students in to attend tutorials.	In 2022 we hope this will be a more smooth system, not interrupted by lockdowns.
Staff participation and involvement in Professional Learning Groups (PLG).	Staff worked in informal professional learning groups this year during all staff PD in restorative practices, cultural responsiveness and mātauranga Māori. Learning groups were varied, sometimes they included staff from a range of departments, other times there were departmental	The learning group structure this year was varied to suit the nature of the PD that was being delivered staff wide. The PD this year was predominantly delivered at all staff PD sessions, including sessions with outside	Next year, more formal PLG's will be established based on departments, to continue to work through the implementation process of the Mana Ōrite curriculum changes. More formal PLG's will also be established for restorative practice PD sessions, so

	based learning groups.	providers. There were aspects of the mātauranga Māori PD that needed to be worked on in departmental groups, and then areas of the restorative PD that were best suited to being discussed and worked on by groups made up of members from a range of departments, as well as support staff.	there is more consistency with who staff work with, to further develop their restorative practice.
Digital technology is increased in use in all curriculum areas.	Each year 9 and 10 core class attended a technology week focused on computational thinking , while in departments the focus was on designing and developing digital outcomes .	Occurred as expected.	In 2022 we will continue with the same model. Once we have specialist staff trained we can integrate computational thinking back into the wider curriculum.
Numeracy results for years 9-10 2021	We were unable to do standardised e-asstle testing in term 4 due to students being at home online in lockdown.		We will endeavour to gather this data when students return to site at the start of 2022.
Literacy results for years 9-10 for 2021	We were unable to do standardised e-asstle testing in term 4 due to students being at home online in lockdown.		We will endeavour to gather this data when students return to site at the start of 2022.
Endorsement in NCEA for 2021 were: L1 EX 19.6% M 46.6% L2 EX 21.9% M 36.7% L3 EX 20.3% M 26%	We exceeded the excellence target at all levels. At merit we didnt reach the target at any level	Online learning had a big effect here. Our more able students were independent learners and used the situation to their advantage, we were not able to shift our bottom 30%. These students struggled with working online	We will continue to support all learners. We have made sure students are doing subjects that are on their career pathway and ones they are interested in, to increase engagement.

Planning for next year:

Analysis of Variance McAuley High School 2021

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 <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 reestablished and 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”</i></p> <p><i>“Teachers treat all students fairly”</i></p> <p><i>“If I have a problem with another student, I feel I can ask teachers for help”</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 3 areas:</p> <p><i>“There are a lot of fun activities thats students can do at break”</i></p> <p><i>“Professional learning supports staff to recognise the 4 different types of bullying behaviours, and the difference between violence and bullying”</i></p> <p><i>“Students can ignore or walk away from people who are hassling them.”</i></p>

Baseline Data:	Wellbeing survey from 2019 and 2020
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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>
Special character day begins the year for staff.	Our Special character day this year focused on Āwhina, and staff undertook service to the community as part of the day.	Occurred as planned.	Our theme for 2022 is Panekiretanga and we intend to have a special character day that will focus on Excellence in all we do.
Acknowledgement of students living the school values	Monthly awards of Āwhina badges occurred at whole school assemblies while we were on-site	August to November badges were not awarded due to lockdown	In 2022 monthly award of the school value of Panekiretanga will occur
Restorative practice PLD undertaken by all staff	Staff completed ongoing professional development around restorative practice during terms 1-3. This included 3 sessions delivered by outside providers for both middle and senior leaders, and all staff.	Restorative PD sessions for the second half of term 3, through to term 4, were unable to take place due to Covid lockdown. These sessions will be added to the PD schedule for 2022.	All new staff from 2022 will undergo specific training in restorative practice as part of their orientation program. All staff PD in the area of restorative practice will continue through the 2022 PD schedule.
Celebration of cultural language weeks in 2021 by students for Māori, Samoan, Tongan, Niuean, Cook Island, Filipino weeks.	As a school, we celebrated all expected cultural weeks plus Rotoman, Tuvalu and Tokelau. We also appointed 3 prefects to the portfolio of performing arts and Culture so they had direct responsibility for creating the celebrations. Large numbers of	During lockdown our prefects took the initiative to celebrate each cultural week with a variety of online activities. It was a much valued part of the school life while we were physically apart.	As a community we love celebrating and valuing the languages and cultures that make up our community. It is our hope that future groups of students will continue to lead this.

	students participated in these celebrations.		
Hauora week to focus on staff wellbeing	Occurred in term 1 and 2.	In lockdown for terms 3 and 4.	Planned for each term in 2022.
Food in schools operates at McAuley.	This began on 1 March 2021 on a daily basis. A huge majority of students have a lunch each day. There were very few teething problems with rolling out 800 meals per day. This took approximately 10 minutes each day. Students are happy with the range and quality of meals. Each day there is a hot, a cold and a vegetarian choice available plus a piece of fresh fruit.	Unable to continue while in lockdown. When a few students returned to site for tutorials in term 4, meals were again provided.	This will continue until the end of 2023.
Shelter is provided for students from rain and sun.	Extra seating was provided for students from the beginning of term 1, as a place to eat their supplied lunch. Four continuous shelters were installed beside the bottom field that offers great protection from all elements.	We are still awaiting delivery of 2 more shelters which have been held up due to the worldwide shipping issues.	Completion of shelter project.
Lunchtime activities are organised for students.	Many lunchtime activities were organised, particularly in cultural weeks but also for social action week, health week. There were sports competitions between groups, often involving a staff team as well.	Unable to occur after 18 August due to lockdown. Inability to book the gym at lunchtime meant that if it rained on the day of a planned activity then it had to be cancelled.	A varied and fun program will be organised in 2022 by prefects as part of their portfolios. Allow the gym to be booked one day per week by prefects.

Well being in schools survey for staff and students.	This is traditionally completed in form classes in term 3 . It did not occur this year	This was missed being sent due to being on line and the focus on wellbeing everyday for our pastoral team.	Will occur in 2022.
Planning for next year:			