



McAuley High School

Annual Report

For the Year Ended 31 December 2023

School Number 0090
Principal: Jan Waelen

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Words from the Presiding member*

Kia ora koutou, Afio mai, Malo e lelei, Kia orana, Namaste

As a special group of McAuley's daughters leave us, we wish you all the very best for your futures. The school community will remember you in our hearts and our prayers. May your time at McAuley continue to serve you in your lives of leadership, compassion, excellence and service.

We are confident that you are prepared to achieve and make powerful contributions to our communities and your families. We thank you for your care and service to the school, for the leadership you have shown, and for striving to reach the ambitions your family, faith and school have for you.

At the centre of our lives are our families and our faith. It is in times of the greatest challenge when we most need our faith, and we most truly express our values. Our Mercy values of Whakarangatiranga, Aroha, Tika, Panekiratanga and Awhina defined your time at McAuley and our relationship with you. The School Board is very grateful for our collective work to maintain these values of respect, compassion, justice, excellence and service, and to do so with a spirit of Mercy.

Your years at McAuley have been disrupted by the COVID-19 pandemic, but despite this you have been strong and have left your mark on the school, and the school has found its place in your heart and minds. Difficult times remind us of the importance and significance of the school's values, for they help us navigate challenges as well as smooth waters.

Despite experiencing lockdowns in 2020 and 2021, and again having disrupted learning at the start of 2022, McAulians have again shown their resilience, commitment and integrity. It is truly a testament to our students, our teachers, our leaders and our families that we find ourselves in a strong position, given all that we have now gone through. The Board is grateful for all that we have done together to support our wonderful daughters and our precious school.

We are living in uncertain and challenging times. We know difficulties are felt unequally, with burdens carried more by some than others. We particularly remember all those inside and beyond our community as they continue to endure hardship, loss, illness and suffering. I know we remain committed as a school community to caring and serving those who need us most.

Our challenges these past few years are a reminder to be grateful for all the opportunities we have, and which we often enjoy without noticing. We have come to count our blessings, and many of these are quiet or ordinary. These challenges have not been easy, but they have not slowed or dampened the energies and talents of our students. They have continued, with resilience and determination, to find expression for their abilities and above all, to achieve. As the words of Catherine McAuley herself remind us, "**Be who you were created to be, and you will set the world on fire.**"

The Board is full of gratitude to our students, thankful for our families, and deeply appreciative for our principal's leadership. We are extraordinarily blessed to have a team of teachers, senior leaders and support staff at McAuley who are loving, capable and committed.

I would like to thank our dedicated Board of Trustees. Earlier this year we farewelled both a long serving Board member, Ms Anne-Marie Tauiliili-Li'a, and our new staff representative Kelly Jennings, and welcomed Yvonne Gray and Mike Bureta. Frazina Morunga, well known to generations at McAuley, also joined the Board. To our other Board members goes our continued thanks: Mrs Michelle Timoti-Hohaia, Mrs Julie Tunumafono-Sale, Brother Philip Jeffares OFM, Mrs Taupule Po'e, Mrs Tangi Tahaafe, Mrs Bernice Mata'utia, and Principal Waelen. A special acknowledgement for the service and advocacy of our departing student representative, Rita Segi, on the Board.

Ia manuia,

Damon Salesa
Presiding Member, McAuley Board

* Taken from the McAuley High School 2023 Year Book

List of all school board members

Board member names	Position	Date that the board member's term finishes
Damon Salesa	Presiding Member	June 2025
Jan Waelen	Principal	
Br Philip Jeffares	Proprietor's Representative	June 2025
Taupule Po'e	Proprietor's Representative	June 2025
Tangi Tahaafe	Proprietor's Representative	June 2025
Frazina Morunga	Proprietor's Representative	June 2025
Anne-Marie Tauiliili-Lia	Parent Representative	April 2023
Bernice Mata'utia	Parent Representative	June 2025
Julie Tunumafono-Sale	Parent Representative	June 2025
Michelle Timoti-Hohaia	Parent Representative	June 2025
Yvonne Gray	Parent Representative	June 2025
Kelly Jennings	Staff Trustee	January 2023
Mike Bureta	Staff Trustee	June 2025
Rita Segi	Student Trustee	November 2023

Statement of variance: progress against targets

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 Tika is highlighted for 2023 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>100% of staff and Ākonga can name the 2023 Mercy Value.</p> <p>There is a 10% increase in Ākonga involved in Social action.</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>
Tika is specially referred to in assemblies and in classes as well as visually.	Tika posters are in each classroom, teachers, student leaders and written communications with parents refer to our mercy value of Tika, and how we are and can continue to, embody this value in our school and wider community.	These actions ensured we all know our school value, and importantly, that we can see and hear how we can embody our value.	Complete these same actions next year for our 2024 value of Aroha.
Staff PLD included Mercy values and an opportunity for guest speakers to talk about Tika from a Pasifika and Māori lens.	TOD at the start of year focused on understanding Tika from Māori, Samoan and Tongan lens. This was very well received and insightful for staff.	This action enriched the understanding of all teachers	Our mercy value of Aroha will be explored through a Tonga, Māori and Samoa lens during staff reflections in 2024.
Provided opportunities for staff and Ākongā to encounter Christ through the example of Catherine McAuley.	St Vinnies came into school and helped with a cook up of meals for their clients. Staff and Ākongā were involved. Ākongā in Young Vinnies were also involved in a roster of cooking meals throughout the year.	no variance	to explore increased participation
Prefects and SLT attended a Sunday Mass in 2 Prefects parishes	This was well received, and the prefect team chose to attend an additional mass at St Joseph and Joachim	The prefect team have formed a close bond	We are hopeful that the 2024 Prefect team also make similar decisions based on their shared faith practice
Monthly acknowledgement of Ākongā living the school values.	In weekly assembly's students are acknowledged for their service to the school and community.	Students and staff hear ongoing acknowledgment and see regular examples of how we live out our school values.	To continue with Aroha in 2024. We will then have completed the cycle of values and created badges for each one.
Last Word from prefects reflected gospel values	Last word has occurred at all weekly assemblies but not all students have had a turn. Their reflections have been quality this year	Prefects year on year have developed in their understanding of what is required for a Last word	To continue
100% of staff and students can name the 2023 Mercy Value Tika	100% of staff and 92% of students identified tika as our value for the year.	Some students have long term absences from school, variances in classroom teachers referring to the value, variances in attendance at assemblies where the value is discussed.	We will continue to include our yearly value poster throughout the school, we will ensure our yearly mercy value is referred to at each assembly and will speak to our value as often as possible during staff reflections.

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 Ākongā and set targets. 2. Use of e-asttle testing in Reading, Writing and Maths in Term 1 and 4. 3. In line with our ERO journey, our professional relationships and effective teaching is focused on the learning and hauora of Ākongā, underpinned by relational and culturally responsive teaching. 4. Staff professional development that continues to enhance teaching capability with an equity and excellence focus for Māori and Pasifika Ākongā. 5. Engage with outside agencies to provide academic coaching and mentoring for more Ākongā. 6. Career education is planned and implemented. 																											
Target:	<p>Endorsement rate target for Year 11-13 2024</p> <table border="1" data-bbox="504 836 1238 1043"> <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 2023</p> <table border="1" data-bbox="504 1136 1256 1260"> <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>60%</td> <td>40%</td> </tr> <tr> <td>Year 10</td> <td>5P+</td> <td>50%</td> <td>50%</td> <td>50%</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%	60%	40%	Year 10	5P+	50%	50%	50%
	Level 1	Level 2	Level 3																									
Excellence	20%	25%	25%																									
Merit	50%	45%	35%																									
		Reading	Writing	Maths																								
Year 9	4P+	80%	60%	40%																								
Year 10	5P+	50%	50%	50%																								

Baseline Data:**NUMERACY 2020****NUMERACY 2022**

	Maths			Maths
Year 9 4p+	31%		Year 9 4p+	32%
Year 10 5p+	20.3%		Year 10 5p+	25%

LITERACY 2020**LITERACY 2022**

	Reading	writing		Reading	writing
Year 9 4p+	71%	57%		69%	53%
Year 10 5p+	32%	34%		28%	28%

2022 Course Endorsement baseline (covid-19 affected)**L1 M: 37.0 % E: 18.1%****L2 M:38.7% E:11.3 %****L3 M:24.7% E: 10.3%**

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 and review achievement goals during an extended form time termly.	Students set achievement goals at the beginning of each term on My Mahi during extended form time. They also reflected and reviewed whether they met the goals set. If they didn't then they could create further actions to ensure that they met them.	Increase motivation and engagement in their learning. Develop time management and organisational skills. To increase academic performance.	To continue with the same actions in 2024.
Identifying senior Ākongā that are underachieving or needing extension from NCEA results (year 12 and 13) and e-asttle (year 11)	Data from Kamar used to identify students that were underperforming, interviewed students. Each term an updated credit check was sent out to students, students identified were followed up by the dean.	Increase awareness of who needed support in the way of parent contact, and monitoring.	Refine the process
Monitoring and tracking and intervention of junior Ākongā.	e-asttle data made available to staff through Kamar of student results.	Teachers to be aware of the range of students coming into their classes.	In addition to the current actions, revisit pedagogy with differentiated learning.
Monitoring and tracking and intervention of senior Ākongā.	Deans have monitored achievement data, engaged in whanau hui with those at risk, have developed targeted strategies with whanau, a few senior students have moved into dual enrolment with MIT SSTS	More support and alternative pathway for those who would not be prepared to undertake a Level 3 programme in 2024	Refine the process.
Career education is strategically planned and implemented.	Career data was collated in 2022 to inform the planning for 2023 by using google forms. During term 4 a google form was sent to all students asking them about their career plans. The Year 13 google had an additional element of contact details so that the career department would become one of their support people as they transition in university or work. Junior Career workshops provided them with knowledge and resources to expose them to the many opportunities available to them.	To provide experiences so that students can make informed decisions about career paths. To ensure that the Careers strategic plan is current and relevant to meeting the students' needs. To provide opportunities for the Junior school to be exposed to career information and experiences.	To continue with the same actions but will aim to complete an individual career plan for all Year 13 students.

	<p>Year 11-12 talanoa focused on assisting students in identifying areas of interest and possible career choices.</p> <p>Year 13 - talanoa focused on assisting students to record their career plan and the actions required for them to achieve them. Long break workshops were focused on students creating relationships with tertiary providers to decrease barriers for our students. Also provides the necessary knowledge about the processes but also the advice that will allow smoother transition into tertiary study.</p> <p>Scholarship processes and information were a focus during term 2-3.</p> <p>Year level assembly visits.</p> <p>Career online assemblies.</p> <p>Gateway programmes delivered during the terms 1-3 which included work experiences and community work as well as short term courses.</p>	<p>To provide opportunities for Senior school to identify their passions and interests. As well as receiving the most accurate information regarding vocational, university and scholarships.</p> <p>To provide a process where the school can support students in their undergraduate and scholarship applications.</p> <p>To provide a support system for the students to access; and to record career goals onto KAMAR or complete an individual career plan.</p> <p>To support the achievement of students requiring NCEA credits.</p>	
Aspire, Careers and options evenings for Whanau to be active participants	Whanau were invited to participate in information evenings.	To increase the engagement of parents/community with the school which allowed better communication and increased understanding of the purpose of each evening. It also stressed the importance of continued involvement of parents/community in order for their daughters to succeed.	These actions will continue in 2024.
Wahine Toa series introduced at assemblies	Alumnae came to speak at assembly on several occasions as motivators for students' futures.	A fantastic initiative that students mentioned months after, keep our alumni connected to McAuley, allow students to listen to the journey of McAullians in a variety of professions.	To continue in 2024

Staff development day to upskill on local curriculum to be able to reflect local tikanga Māori, mātauranga Māori, and te ao Māori;	Connection with mana whenua and Manurewa marae included staff professional learning hikoi to better understand the history of Tamaki Makaurau, the role of local marae, and provided authentic opportunities for staff to engage in tikanga and mātauranga Māori.	Meaningful learning occurred for staff, especially via the experience of travelling to some key historical sites in Tamaki and hearing about their whakapapa.	Further local curriculum knowledge will be focussed on in 2024 via full-staff professional learning sessions and department based local curriculum development; stay connected with mana whenua
Ensured we had available instruction in tikanga Māori and te reo Māori.	Te reo Māori staff PL during Te Wiki o te reo Māori. Deeper learning around Matariki in all-staff PL sessions. Tikanga Māori discussed across staff PL sessions, and various tikanga practiced by staff, in particular the presentation of Pepeha to develop whakawhanaungatanga at our weekly staff professional learning sessions.	Staff te reo and tikanga PL sessions did not happen as frequently as planned due to staff on maternity leave.	In 2024, staff te reo and tikanga lessons will be built into PL sessions each month, to ensure frequency of access to new knowledge, and time to embed new language and tikanga.
Pacific Culture PLD	Cultural competency-based PL sessions occurred throughout the year, they included studying cultural frameworks, values, and languages. Staff participated in several practical cultural tasks including creating Tivaevae and Kahoa.	Cultural PL occurred as anticipated, and staff voice around PL was positive.	Staff will continue to engage in pacific culture PL next year in order to further develop cultural competency, and to increase our capacity to include pacific culture in our classrooms.
We are achieving equitable outcomes for Māori students, evidenced by tracking	3 /4 year 13 Māori students will achieve level 3 7 /8 year 12 Māori students will achieve level 2 10/11 year 11 Māori students will achieve level 1 Our year 9 and 10 Māori students are on track to be academically successful as well	These outcomes are similar or better than for our cohorts.	Staff PLD continues in Mātauranga Māori and embedding it into all subject units.
Targeted parent Hui for Māori whanau to cover NCEA and achievement	Hui whānau was planned for term 3, however due to very poor engagement with only two whānau agreeing to attend, in order to maintain the mana of the kaupapa, it was postponed.	The time of the year we scheduled the hui potentially impacted whānau availability. No prior communication about the hui occurred with the students before we invited whānau.	In 2024, two hui whānau will be scheduled at the start of 2024 and those dates will be communicated to whānau at the start of the year. SLT will support Māori students to prepare to facilitate the hui with staff, and to take on a leadership role within the

			<p>organisation of the hui, to build engagement of students and whānau.</p> <p>A special Matariki hui will be held for students and their whānau, with hāngi and Matariki activities.</p>
<p>Numeracy results for years 9-10 2023 Target for maths was: year 9 - 40% at 4p+ year 10 - 50% at 5p+</p>	<p>year 9 40% at 4p+ year 10 33% at 5p+</p> <p>While our goal for year 10 is set as an aspiration, it was pleasing that 52% of year 10 operate at Level 5+, a 17% increase on 2022. Year 9 met the target and 48% operate at level 4+ , the same as 2022</p>	<p>The tail of year 10 has been lifted, due to a focus on lower ability students.</p>	<p>The next step is to lift the middle of the cohorts but targeted support, by maths teachers who will have ongoing external PLD and all staff will be involved in numeracy support via a school wide numeracy professional learning program</p>
<p>Literacy results for years 9-10 for 2023. Target for reading was: year 9- 80% at 4p+ year 10 -50% at 5p+ Target for writing was: year 9 - 60% at 4p+ year 10 - 50% at 5p+</p>	<p>Reading year 9 56% at 4p+ year 10 14% at 5p+ 72% of year 9 operating at Level 4+ 30% of year 10 operating at Level 5+</p> <p>Writing year 9 45% at 4p+ year 10 21% at 5p+ 65% of year 9 operating at Level 4+ 34% of year 10 operating at Level 5+</p>	<p>English Staff attended PD on e-asttle writing, and this made them aware that their marking was not in line, our targets were set based on old methods. Our results are now a better reflection of what level professional judgement places our students.</p>	<p>School-wide literacy professional learning program will commence 2024. The professional learning programme will target pedagogical practice in relation to the teaching of literacy and literacy-based skills, in all classrooms, across all subjects.</p>
<p>Endorsement in NCEA for 2023 are: L1 % Ex, % M L2 % Ex, % M L3 % Ex, % M</p>	<p>2023 NCEA results are Level 1 % Level 2 % Level 3 % UE % scholarships gained</p>	<p>results due February 2024</p>	

Student Progress and Achievement

NCEA results 2023

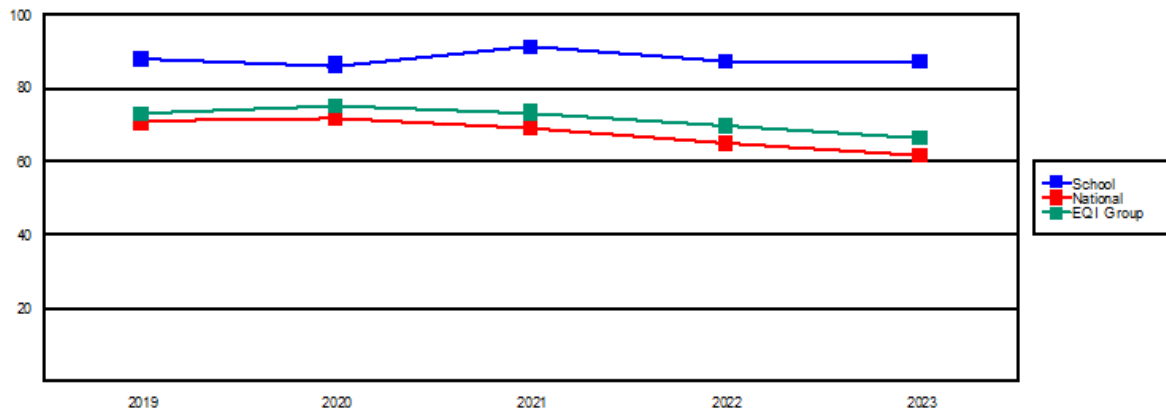
Level 1 87.3%

Level 2 89%

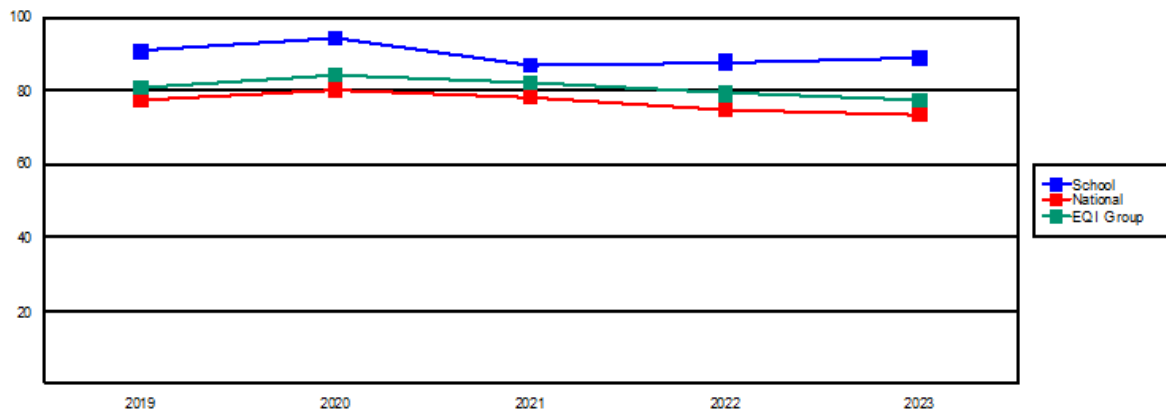
Level 3 76.6%

UE 46%

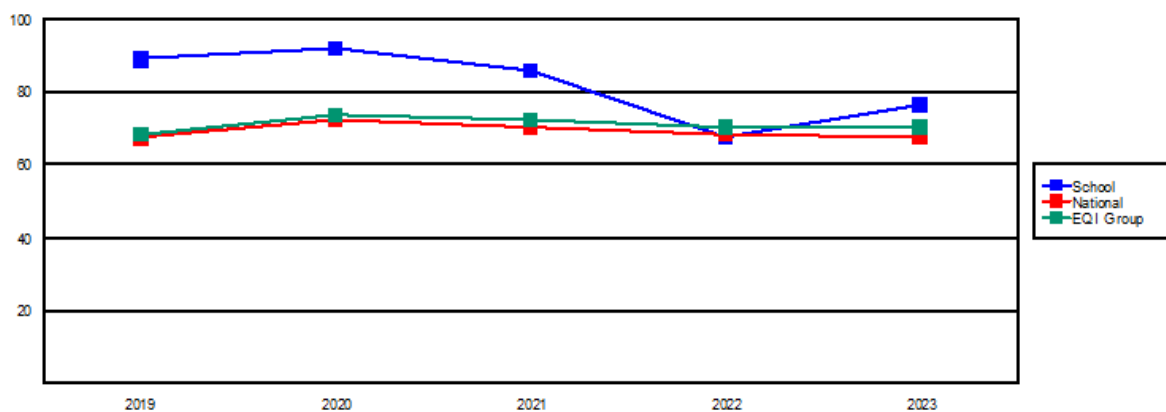
Year 11 - NCEA Level 1



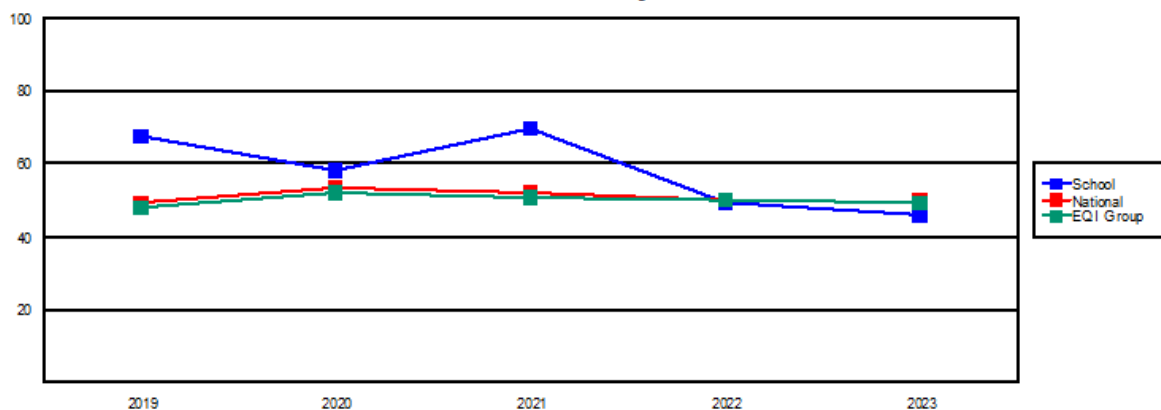
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3

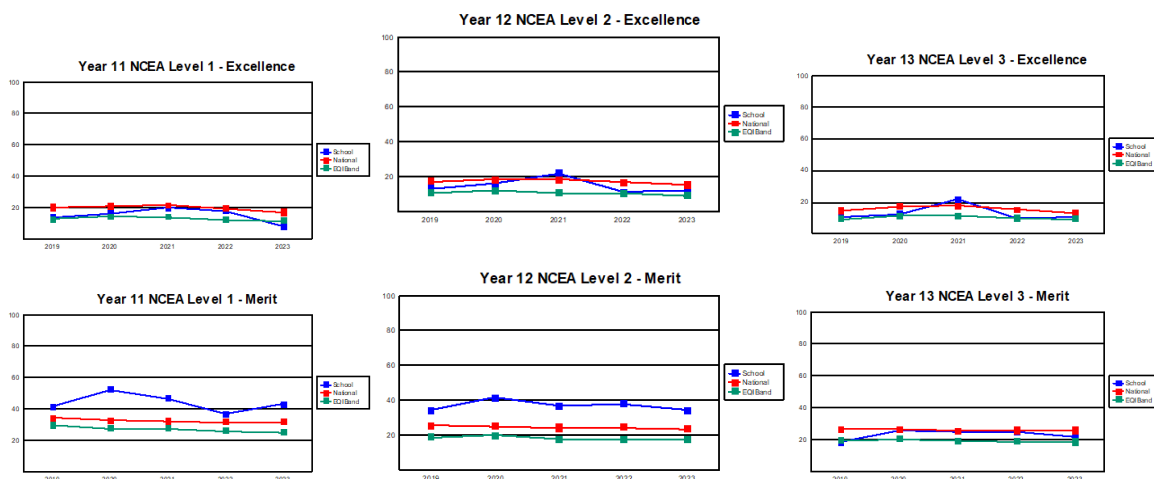


Year 13 - University Entrance



NCEA Endorsements 2023

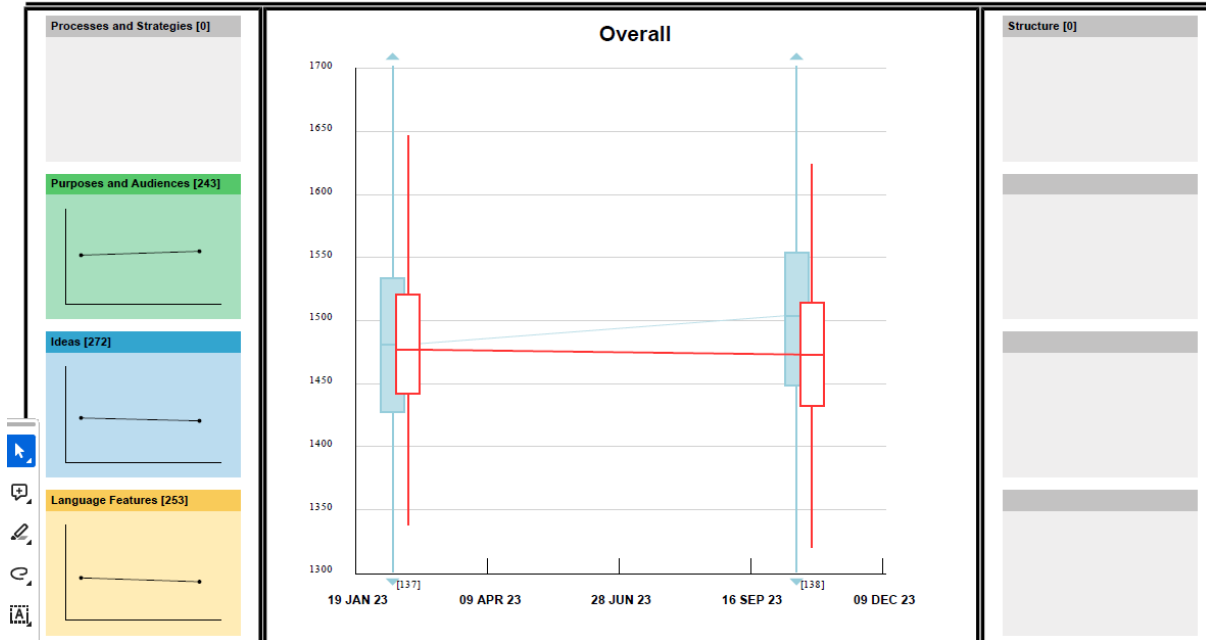
Level	Merit	Excellence
Level 1	42.8%	7.6%
Level 2	34.1%	11.6%
Level 3	21.9%	10.5%



EAsstle progress for Year 9 and 10 in Reading, Writing and Numeracy

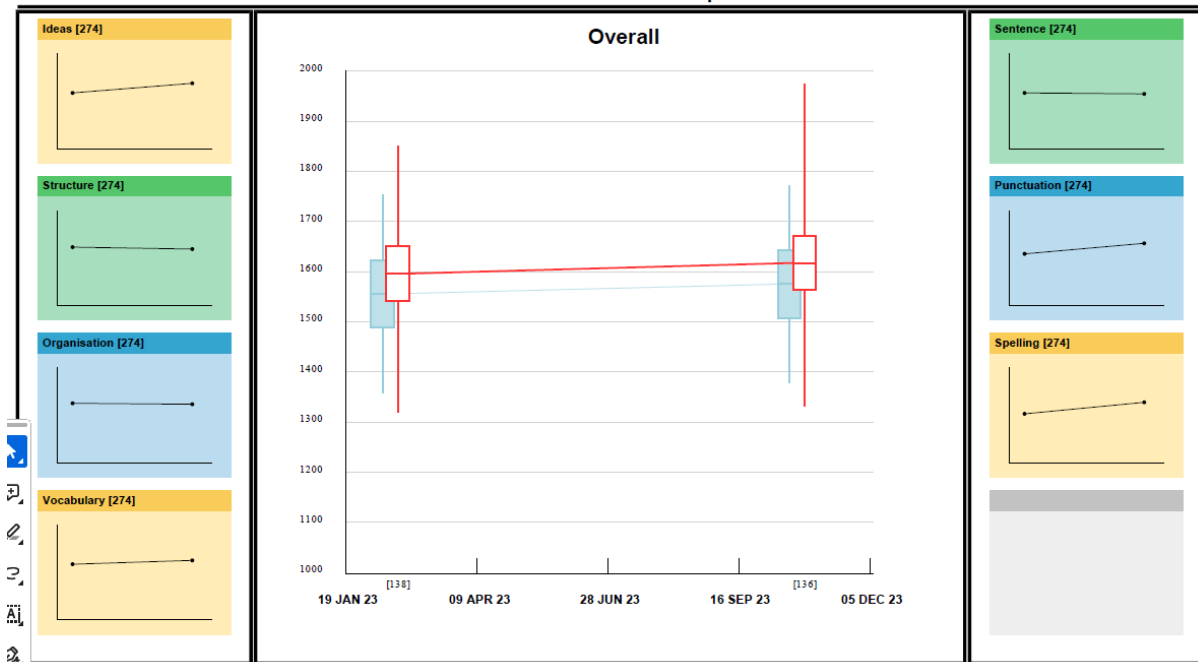
Progress Report for Subject: Reading Period Tested: 20 February 2023 to 07 November 2023
 Group: All Test Candidates

Ethnicity: Pacific Language: All Location: All Schools No. of Students: 147
 Year: 9 Cluster: All Clusters
 Gender: Female NZ Performance: ■ Your Group Performance: ■ No. of Results: [n]



Progress Report for Subject: Writing Period Tested: 20 February 2023 to 03 November 2023

Group: All Students Language: All Location: All Schools No. of Students: 143
 Ethnicity: Pacific Cluster: All Clusters
 Year: 9 NZ Performance: ■ Your Group Performance: ■ No. of Results: [n]
 Gender: Female



Progress Report for Subject: Mathematics
 Group: All Test Candidates

Period Tested: 15 February 2023 to 07 November 2023

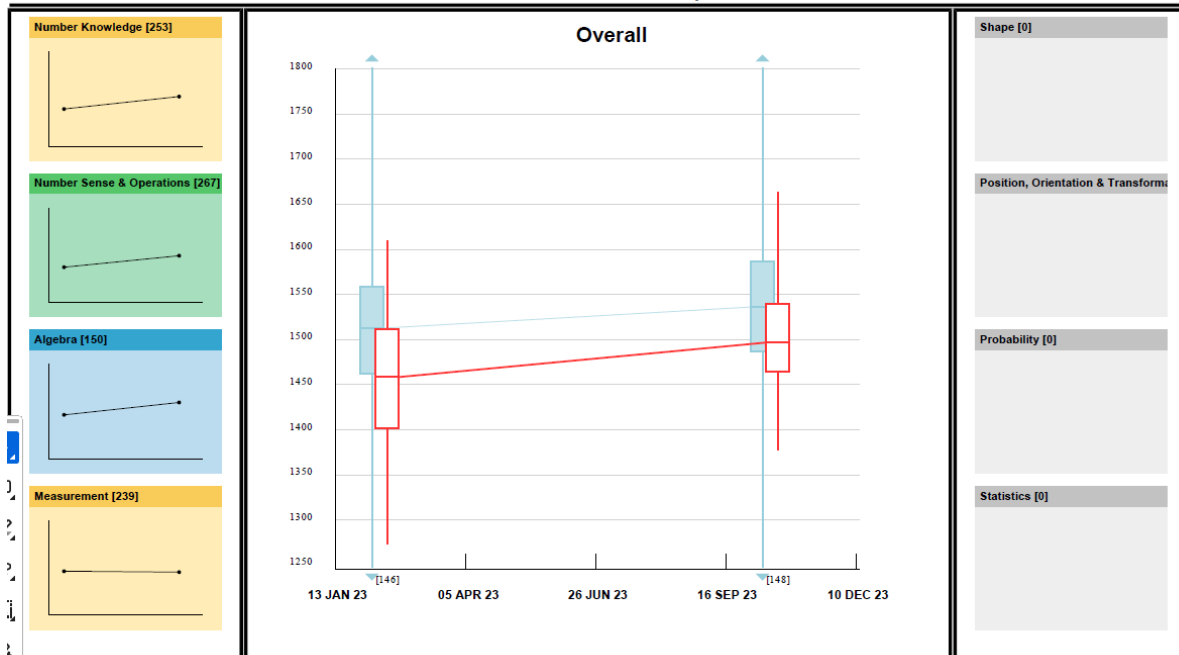
Ethnicity: Pacific
 Year: 8, 9
 Gender: Female

Language: All
 Cluster: All Clusters
 NZ Performance:

Location: All Schools

No. of Students: 149

Your Group Performance: No. of Results: [n]



Progress Report for Subject: Writing
 Group: All Test Candidates

Period Tested: 24 August 2023 to 31 August 2023

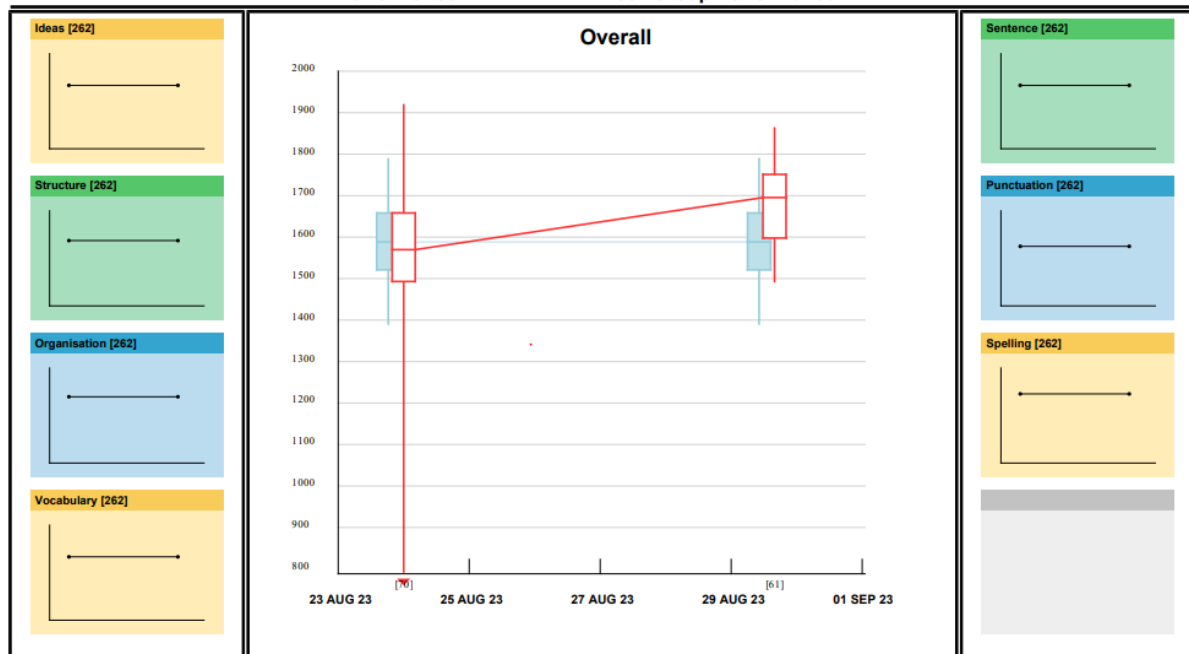
Ethnicity: Pacific
 Year: 10
 Gender: Female

Language: All
 Cluster: All Clusters
 NZ Performance:

Location: All Schools

No. of Students: 131


Your Group Performance: No. of Results: [n]



Progress Report for Subject: Reading
Group: All Test Candidates


Period Tested: 28 March 2023 to 03 November 2023

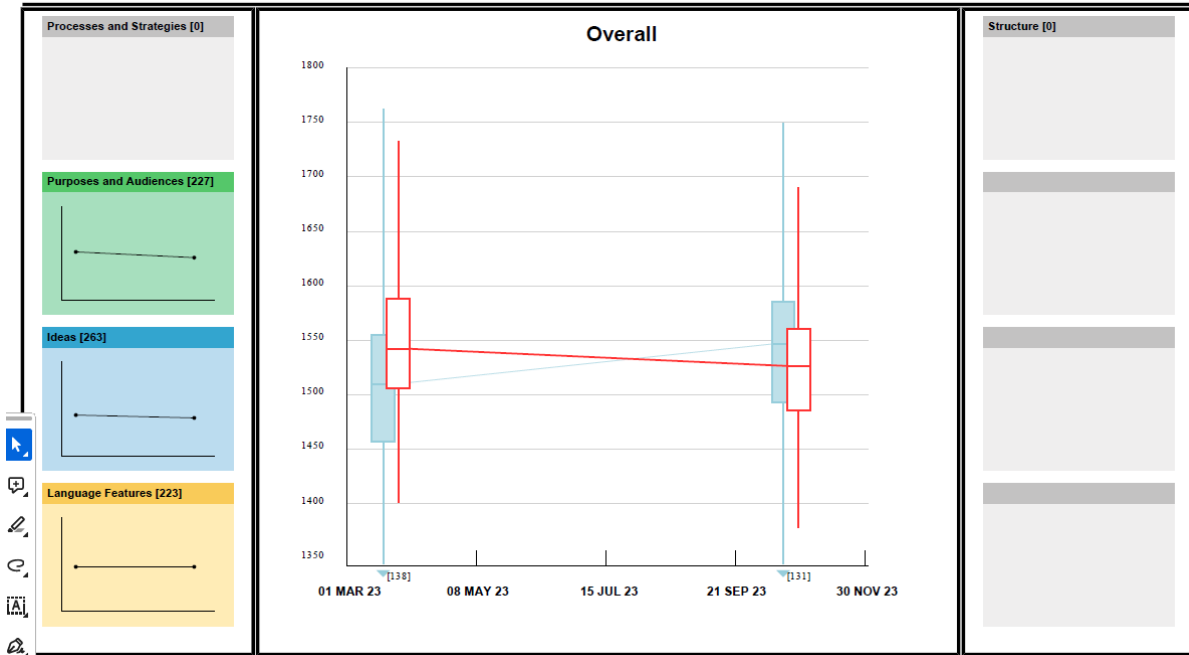
Ethnicity: Pacific
Year: 10
Gender: Female

Language: All
Cluster: All Clusters
NZ Performance: 

Location: All Schools

No. of Students: 143


Your Group Performance:  **No. of Results:** [n]



Progress Report for Subject: Mathematics
Group: All Test Candidates


Period Tested: 15 February 2023 to 07 November 2023

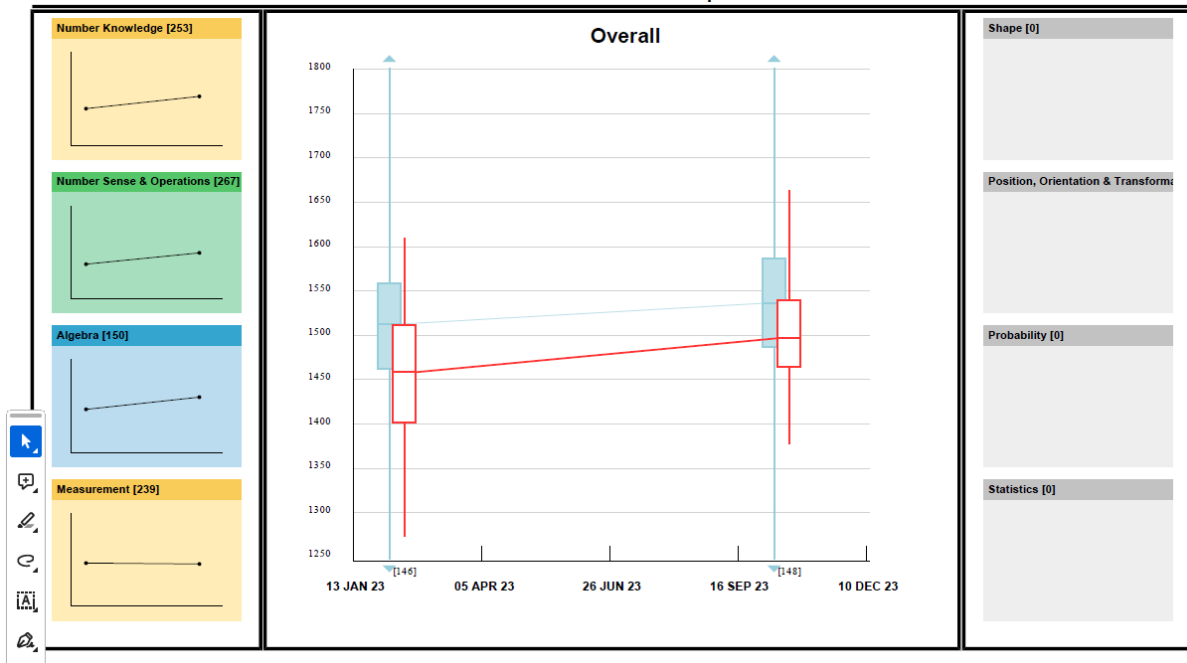
Ethnicity: Pacific
Year: 8, 9
Gender: Female

Language: All
Cluster: All Clusters
NZ Performance: 

Location: All Schools

No. of Students: 149

Your Group Performance:  **No. of Results:** [n]



This snapshot of progress is not indicating much improvement overall. We have changed our literacy focus in English to pay particular attention to reading and writing and across the school we are developing a consistent approach to teaching and learning of literacy in 2024. For students not yet achieving, staff have set targets, and expect to see a large improvement.

While Numeracy improvement is good, we are also targeting staff professional development across the school as well.

Students not yet achieving have the opportunity of extra tutorials via their teachers, they are supported by the SENCO, the ESOL teacher aide and Learning teacher aides.

At the end of year 10, students identified as needing learning support, have one option line of individualised support. In senior school.

Literacy and Numeracy requirements for NCEA level 1

In 2023, our Year 10 had 2 opportunities to sit the draft literacy and numeracy standards. All students were entered to allow us to get some baseline data and to be able to set the focus for staff professional development in 2024.

Reading

<i>Published Result</i>	QTY	Rate
Achieved	105	66%
Not Achieved	50	32%
Not Attempted	3	2%
Grand Total	158	100%

Writing

<i>Published Result</i>	QTY	Rate
Achieved	110	70%
Not Achieved	46	29%
Not Attempted	2	1%
Grand Total	158	100%

Numeracy

<i>Published Result</i>	QTY	RATE
Achieved	66	42%
Not Achieved	89	57%
Not Attempted	2	1%
Grand Total	157	100%

Year 9 and 10 Mathematics Progress

Junior Achievement Data

Year 9 data

	Pre Below L4	Post Below L4	Pre At or Above L4	Post at or Above L4	Change
E astlle	66.1	50.6	33.9	49.4	+15.5%
Number	72	43.6	28	56.4	+28.4%
Algebra	62.6	18.6	37.4	81.4	+44%
Measurement	77.1	39.1	22.9	60.9	+38%
Geometry	43.8	21.1	56.2	78.9	+22.7%
Probability	57.1	29.8	42.9	70.2	+27.3%

Year 10 data

	Pre L4 or below	Post L4 or below	Pre L5 or above	Post L5 or above	Change
E astlle	84.1	48.4	15.9	51.6	+ 35.7%
Number	78.2	51.5	21.8	48.5	+ 26.7%
Measurement	85.6	66.7	14.4	33.3	+ 18.9%
Algebra	65	65.6	35	34.4	- 0.6%
TEG	74.5	40.6	25.5	59.4	+ 33.9%
Probability	85.4	36.9	14.6	63.1	+ 48.5%
Geometry	81.2	43.1	18.8	56.9	+ 38.1%
Trig	67.7	50	32.3	50	+ 17.7%

Further data from Mathematics shows progress by strand, and by year 11 students will have made gains to be at standard.

Year 9 and 10 Social Studies progress 2023

Year 9:

The Year 9 results for 2023 are consistent with 2022 and except for the new topic, New Zealand / Aotearoa Geography 75%+ students gained the expected attainment level for the year level. Failure to gain the expected level was due to literacy issues as the assessments are extended writing and paragraph writing. The new unit, New Zealand/Aotearoa Geography, tests Māori language for natural and cultural features of New Zealand/Aotearoa and some students struggled with aspects of the content.

Year 10

The Year 10 results for 2023 were consistent with 2022 except for the Treaty of Waitangi topic which did see a drop in achievement. There was also the introduction of the new topic “Ring of Fire’ the results for which were disappointing. Again, the issue for those that did not attain level 5 was the literacy element of the curriculum. Students struggled with including specific information within their writing passages.

Statement of compliance with employment policy

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>McAuley High School operates a robust H&S programme that is communicated to all staff on a regular basis. All staff are responsible for H&S and are able to report via a live hazard register any areas that need repair or are of concern. These are dealt with in a timely matter.</i></p> <p><i>Staff wellbeing is also a propriety. Workloads are monitored and adjusted when appropriate. The onsite nurses and counsellors are available to offer support advice when needed. EAP is also available to all staff.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>The EEO policy provides for equal access, consideration and equal encouragement in areas of recruitment, selection, promotion, conditions of employment and career development. This has the aim of equitable representation of Māori, Pacific Island people and women on the school staff, and also in positions of responsibility.</i></p> <p><i>Our staff is diverse and reflective of Auckland as a whole.</i></p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>We employ the most suitably qualified person for the position, regardless of culture, age, gender, religion, (other than for tagged positions).</i></p> <p><i>The decision to appoint is made by either an appointment committee or group (whichever is required by school policy).</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori,, and - Greater involvement of Māori, in the Education service? 	<p><i>As a school, we aim to create a welcoming and inclusive environment for Māori staff, students and whanau.</i></p> <p><i>This can be done by ensuring that all students, their families and staff feel respected and valued, regardless of their ethnicity.</i></p> <p><i>It is also important to be aware of and sensitive to the specific needs of Māori students and staff.</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>Professional development is available to all staff – teaching staff have annual plan of professional development as part of their professional growth cycle. This PD is a mixture of school wide development along with teaching area development. Provisionally registered teachers have a specific development cycle.</i></p> <p><i>Support staff are also encouraged to develop their practice with specific professional development available for their roles. Support staff are, where possible, developed to cover more than one area.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>As a good employer, we strive to recognise the employment needs of all staff, regardless of gender.</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>As a good employer, we strive to recognise the employment requirements of our diverse staff.</i></p>

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		Not specifically in the EEO policy
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Kiwisport funding

In 2023 the school received Kiwisport funding of \$20,803.51. These funds were spent on a wide range of sporting activities, programmes and competitions.

Overall participation continued to increase and is back close to pre-covid levels. Our girls were active in a wide range of sports from rugby league and netball to Ki O Rahi and CrossFit.

Our students participated in a mixture of afterschool, weekend and during school sporting events. The funding goes towards the cost of coaching, registrations and one of the more significant costs, transport: for all week day sports events, the school provides transport to and from the venues.



CLM Community Sport contributed \$36,000 towards improving the physical wellbeing of our students.

This was used for outdoor programmes for our junior students that exposed them to a variety of challenging outdoor activities.

2023 Financial statements



MCAULEY HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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	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
Frazina Morunga	Proprietor's Representative	Appointed February 2023	June 2025
Anne-Marie Tauilili-Lia	Parent Representative	Re-elected September 2022	April 2023
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
Yvonne Gray	Parent Representative	Selected July 2023	June 2025
Kelly Jennings	Staff Trustee	Elected September 2022	January 2023
Mike Bureta	Staff Trustee	Elected April 2023	June 2025
Rita Segi	Student Representative	Elected November 2022	November 2023

MCAULEY HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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McAuley High School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Damon Salesa
Full Name of Presiding Member

DocuSigned by:

1D9EEE8C074E4BE
Signature of Presiding Member

24 June 2024
Date:

Jan Waelen
Full Name of Principal

DocuSigned by:

5491D829C38C484
Signature of Principal

24 June 2024
Date:

McAuley High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	9,698,436	7,847,966	9,031,823
Locally Raised Funds	3	196,573	89,860	282,346
Use of Proprietor's Land and Buildings		1,297,228	972,920	1,297,228
Interest		115,491	22,000	35,407
Total Revenue		11,307,728	8,932,746	10,646,804
Expense				
Locally Raised Funds	3	162,816	90,475	150,167
Learning Resources	4	7,230,409	6,631,220	6,957,411
Administration	5	1,729,481	681,558	1,697,846
Interest		3,971	6,584	5,476
Property	6	1,979,789	1,557,526	1,841,462
Other Expense	7	6,588	6,588	6,588
Loss on Disposal of Property, Plant and Equipment		8,352	10,000	24,284
Total Expense		11,121,406	8,983,951	10,683,234
Net Surplus / (Deficit) for the year		186,322	(51,205)	(36,430)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		186,322	(51,205)	(36,430)

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,727,495	2,726,379	2,726,123
Total comprehensive revenue and expense for the year		186,322	(51,205)	(36,430)
Contribution - Furniture and Equipment Grant		177,244	-	37,802
Contribution - Te Mana Tuhono Network Hardware Funding		82,728	-	-
Equity at 31 December		3,173,789	2,675,174	2,727,495
Accumulated comprehensive revenue and expense		3,173,789	2,675,174	2,727,495
Reserves		-	-	-
Equity at 31 December		3,173,789	2,675,174	2,727,495

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	500,205	665,174	323,039
Accounts Receivable	9	569,110	373,000	466,480
GST Receivable		6,289	13,500	10,567
Prepayments		58,447	18,000	50,994
Inventories	10	7,758	5,000	6,853
Investments		2,150,000	1,100,000	1,600,000
		<u>3,291,809</u>	<u>2,174,674</u>	<u>2,457,933</u>
Current Liabilities				
Accounts Payable	14	684,049	473,000	591,573
Revenue Received in Advance	15	109,914	500	48,096
Provision for Cyclical Maintenance	16	97,459	38,964	80,760
Finance Lease Liability	17	33,787	35,592	33,942
Funds held in Trust	18	20,016	27,400	88,623
		<u>945,225</u>	<u>575,456</u>	<u>842,994</u>
Working Capital Surplus/(Deficit)		2,346,584	1,599,218	1,614,939
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	12	1,049,910	1,172,559	1,144,910
Equitable Leasehold Interest	13	129,669	142,845	136,257
		<u>1,179,579</u>	<u>1,315,404</u>	<u>1,281,167</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	191,727	165,559	147,776
Finance Lease Liability	17	80,072	23,888	20,835
Funds held in Trust	18	80,575	50,000	-
		<u>352,374</u>	<u>239,447</u>	<u>168,611</u>
Net Assets		<u>3,173,789</u>	<u>2,675,174</u>	<u>2,727,495</u>
Equity		<u>3,173,789</u>	<u>2,675,174</u>	<u>2,727,495</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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		2,881,815	2,697,852	2,799,559
Locally Raised Funds		248,114	92,306	340,062
Goods and Services Tax (net)		4,278	(2,933)	7,676
Payments to Employees		(1,291,942)	(1,479,204)	(1,526,870)
Payments to Suppliers		(1,137,356)	(946,107)	(1,184,175)
Interest Paid		(3,971)	(6,584)	(5,476)
Interest Received		104,833	32,741	10,133
Net cash from/(to) Operating Activities		805,771	388,071	440,909
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	11,000	24,285
Purchase of Property Plant & Equipment (and Intangibles)		(226,720)	(471,848)	(530,652)
Purchase of Investments		(550,000)	500,000	(600,000)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(776,720)	39,152	(1,106,367)
Cash flows from Financing Activities				
Furniture and Equipment Grant		177,244	(37,802)	37,802
Contributions from / (Distributions to) Ministry of Education		-	(37,802)	-
Finance Lease Payments		(29,129)	(13,273)	(4,465)
Painting Contract Payments		-	-	-
Loans Received		-	-	-
Repayment of Loans		-	-	-
Funds Administered on Behalf of Other Parties		-	(11,223)	(26,414)
Net cash from/(to) Financing Activities		148,115	(100,100)	6,923
Net increase/(decrease) in cash and cash equivalents		177,166	327,123	(658,535)
Cash and cash equivalents at the beginning of the year	8	323,039	323,039	981,573
Cash and cash equivalents at the end of the year	8	500,205	650,162	323,039

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

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 2023 to 31 December 2023 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 Ministry'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 17. Future operating lease commitments are disclosed in note 23.

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 not received in cash by the school as 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 are 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 material.

j) Property, Plant and Equipment

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment	10 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

Revenue received in advance relates to grants received (Lost Learning Initiative) where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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 Comprehensive Revenue and Expense.

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

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

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

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

r) 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,825,741	2,531,780	3,626,064
Teachers' Salaries Grants	5,682,440	5,139,994	5,256,425
Other Government Grants	190,255	176,192	149,334
	<u>9,698,436</u>	<u>7,847,966</u>	<u>9,031,823</u>

The school has opted in to the donations scheme for this year. Total amount received was \$122,371.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	9,903	3,000	17,626
Curriculum related Activities - Purchase of goods and services	39,561	-	21,990
Fees for Extra Curricular Activities	70,913	27,100	68,280
Trading	111	1,000	301
Other Revenue	76,085	58,760	174,149
	<u>196,573</u>	<u>89,860</u>	<u>282,346</u>
Expense			
Extra Curricular Activities Costs	156,562	83,975	142,627
Trading	882	500	(506)
Other Locally Raised Funds Expenditure	5,372	6,000	8,046
	<u>162,816</u>	<u>90,475</u>	<u>150,167</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>33,757</u>	<u>(615)</u>	<u>132,179</u>

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	305,579	211,495	282,262
Equipment Repairs	32,077	28,000	41,483
Information and Communication Technology	61,007	59,700	69,321
Library Resources	3,743	5,000	1,576
Employee Benefits - Salaries	6,312,172	5,860,025	6,129,216
Staff Development	16,404	17,000	12,303
Depreciation	499,427	450,000	421,250
	<u>7,230,409</u>	<u>6,631,220</u>	<u>6,957,411</u>

Overseas Travel - Special Character / Curricular

During the year ended December 2023, the Principal and the Head of Department for Religious Education travelled to Australia at a total cost of \$4,688 to attend the bi-annual Australasian Mercy Secondary School Association conference. The costs were funded by the board. (2022: nil)

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fees	9,600	9,600	9,320
Board Fees	4,535	5,440	3,935
Board Expenses	11,569	6,500	19,677
Communication	7,929	9,500	4,484
Consumables	4,253	7,000	4,735
Operating Leases	548	552	546
Lunch in Schools Programme	1,036,573	-	971,275
Other	77,150	55,250	100,267
Employee Benefits - Salaries	565,298	575,216	573,127
Insurance	12,026	12,500	10,480
	<u>1,729,481</u>	<u>681,558</u>	<u>1,697,846</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	64,982	55,800	51,857
Consultancy and Contract Services	142,255	141,687	131,117
Cyclical Maintenance	136,002	70,944	57,159
Grounds	21,973	19,680	7,023
Heat, Light and Water	82,594	69,200	65,718
Repairs and Maintenance	104,242	93,000	98,752
Use of Land and Buildings	1,297,228	972,921	1,297,228
Security	33,606	32,000	29,615
Employee Benefits - Salaries	96,907	102,294	102,993
	<u>1,979,789</u>	<u>1,557,526</u>	<u>1,841,462</u>

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

7. Other Expense

	2023	2023	2022
	Actual	Budget	Actual
		(Unaudited)	
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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	500,205	665,174	323,039
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>500,205</u>	<u>665,174</u>	<u>323,039</u>

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

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	31,935	20,000	22,446
Interest Receivable	29,399	8,000	18,741
Teacher Salaries Grant Receivable	507,776	345,000	425,293
	<u>569,110</u>	<u>373,000</u>	<u>466,480</u>
Receivables from Exchange Transactions	61,334	28,000	41,187
Receivables from Non-Exchange Transactions	507,776	345,000	425,293
	<u>569,110</u>	<u>373,000</u>	<u>466,480</u>

10. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	7,758	5,000	6,853
School Uniforms	-	-	-
Canteen	-	-	-
	<u>7,758</u>	<u>5,000</u>	<u>6,853</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	2,150,000	1,100,000	1,600,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>2,150,000</u>	<u>1,100,000</u>	<u>1,600,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	517,540	26,974	-		(174,456)	370,058
Information and Communication Technology	492,397	268,451	-		(266,572)	494,276
Motor Vehicles	18,609	-	-		(7,121)	11,488
Textbooks	17,143	4,735	-		(7,486)	14,392
Leased Assets	51,018	103,333	-		(37,650)	116,701
Library Resources	48,203	9,287	(8,351)		(6,142)	42,997
Balance at 31 December 2023	<u>1,144,910</u>	<u>412,780</u>	<u>(8,351)</u>	<u>-</u>	<u>(499,427)</u>	<u>1,049,912</u>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$116,701 (2022: \$51,019)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	2,164,290	(1,794,232)	370,058	2,148,741	(1,631,201)	517,540
Information and Communication Technology	2,198,278	(1,704,003)	494,275	2,103,479	(1,611,082)	492,397
Motor Vehicles	47,472	(35,984)	11,488	47,472	(28,863)	18,609
Textbooks	79,669	(65,277)	14,392	427,243	(410,100)	17,143
Leased Assets	161,883	(45,181)	116,702	313,071	(262,053)	51,018
Library Resources	120,168	(77,173)	42,995	134,120	(85,917)	48,203
Balance at 31 December 2023	4,771,760	(3,721,850)	1,049,910	5,174,126	(4,029,216)	1,144,910

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.

The major capital works assets included in the equitable leasehold interest are:	2023 Actual \$	2023 Budget \$	2022 Actual \$
Asset A - Art Room Upgrade	101,243	105,462	105,462
Asset B - Canopy Shade Structure	28,426	30,795	30,795
Balance at 31 December 2023	129,669	136,257	136,257

14. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	22,497	33,000	3,293
Accruals	49,108	50,000	36,324
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	572,976	341,129	503,085
Employee Entitlements - Leave Accrual	39,468	48,871	48,871
	684,049	473,000	591,573
Payables for Exchange Transactions	684,049	473,000	591,573
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	684,049	473,000	591,573

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	55,091	500	48,096
Other revenue in Advance	54,823	-	-
	109,914	500	48,096

16. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	228,536	147,776	204,523
Increase to the Provision During the Year	76,616	56,747	74,942
Use of the Provision During the Year	(15,966)	-	(50,929)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>289,186</u>	<u>204,523</u>	<u>228,536</u>
Cyclical Maintenance - Current	97,459	38,964	80,760
Cyclical Maintenance - Non current	191,727	165,559	147,776
	<u>289,186</u>	<u>204,523</u>	<u>228,536</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan with an allowance for inflation.

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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	33,787	33,900	33,942
Later than One Year and no Later than Five Years	80,072	85,000	20,835
	<u>113,859</u>	<u>118,900</u>	<u>54,777</u>
Represented by			
Finance lease liability - Current	33,787	33,900	33,942
Finance lease liability - Non current	80,072	85,000	20,835
	<u>113,859</u>	<u>118,900</u>	<u>54,777</u>

18. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	20,016	27,400	7,579
Funds Held in Trust on Behalf of Third Parties - Non-current	80,575	50,000	81,044
	<u>100,591</u>	<u>77,400</u>	<u>88,623</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, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$665,987 (2022: \$628,960). 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 \$100,590 (2022: \$88,623).

20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,535	3,880
<i>Leadership Team</i>		
Remuneration	1,153,999	938,038
Full-time equivalent members	8.5	7
Total key management personnel remuneration	1,158,534	941,918

There are 11 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) committees 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 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	180-190
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	2023 FTE Number	2022 FTE Number
100 - 110	8.00	8.00
110 - 120	10.00	8.00
120 - 130	4.00	1.00
130 - 140	3.00	1.00
140 - 150	1.00	0.00
	26.00	18.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had not entered into contractual agreements for capital contracts.

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

	2023 Actual \$	2022 Actual \$
No later than One Year	552	414
Later than One Year and No Later than Five Years	552	-
Later than Five Years	414	-
	<u>1,518</u>	<u>414</u>

The total lease payments incurred during the period were \$552 (2022: \$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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	500,205	665,174	323,039
Receivables	569,110	373,000	466,480
Investments - Term Deposits	2,150,000	1,100,000	1,600,000
Total financial assets measured at amortised cost	<u>3,219,315</u>	<u>2,138,174</u>	<u>2,389,519</u>

Financial liabilities measured at amortised cost

Payables	684,049	473,000	591,573
Borrowings - Loans	-	-	-
Finance Leases	113,859	59,480	54,777
Painting Contract Liability	-	-	-
Total financial liabilities measured at amortised cost	<u>797,908</u>	<u>532,480</u>	<u>646,350</u>

25. 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.

Independent Auditor's Report

To the readers of McAuley High School's Financial statements For the year ended 31 December 2023

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 4 to 19, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 24 June 2024. 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.

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, statement of variance, compliance with good employer requirements, 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

