

ST BERNARD'S COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 260

Principal: Simon Stack

School Address: 183 Waterloo Road, Lower Hutt 5010

School Postal Address: 183 Waterloo Road, Lower Hutt 5010

School Phone: 04-5609250

School Email: office@sbc.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Evelyn Moody	Presiding Member	Elected	Sep-25
Simon Stack	Principal ex Officio		
John Dennehy	Parent Representative	Elected	Sep-25
Colton Longstaff	Parent Representative	Elected	Sep-25
Kate Mooney	Parent Representative	Elected	Sep-25
Kelekolio Perez	Parent Representative	Elected	Sep-25
Amy Campbell	Proprietors Representative	Appointed	Sep-25
George Collins	Proprietors Representative	Appointed	Sep-25
Paul O'Sullivan	Proprietors Representative	Appointed	Sep-25
Genevieve Grealley	Proprietors Representative	Appointed	Sep-25
Emma Burns	Staff Representative	Elected	Sep-25
Finn Gentry	Student Representative	Elected	Sep-23

ST BERNARD'S COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
-------------	------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 17	Notes to the Financial Statements

Other Information

Analysis of Variance

KiwiSport

Statement of Good Employer Policy

Independent Auditor's Report

St Bernard's College

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.

Evelyn Nancy Moody
Full Name of Presiding Member


Signature of Presiding Member

31st May 2024
Date:

Simon Charles Stack
Full Name of Principal


Signature of Principal

31st May 2024
Date:

St Bernard's College

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	6,872,522	5,973,880	6,420,148
Locally Raised Funds	3	454,468	411,200	340,591
Use of Proprietor's Land and Buildings		1,142,704	-	1,092,776
Interest		46,299	12,000	10,215
Total Revenue		8,515,993	6,397,080	7,863,730
Expense				
Locally Raised Funds	3	271,790	199,180	227,121
Learning Resources	4	6,279,273	5,455,700	5,642,386
Administration	5	439,869	413,080	415,393
Property	6	1,572,592	392,350	1,479,567
Total Expense		8,563,524	6,460,310	7,764,467
Net Surplus / (Deficit) for the year		(47,531)	(63,230)	99,263
Total Comprehensive Revenue and Expense for the Year		(47,531)	(63,230)	99,263

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

St Bernard's College

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		1,603,615	1,590,000	1,472,747
Total comprehensive revenue and expense for the year		(47,531)	(63,230)	99,263
Contribution - Furniture and Equipment Grant		149,629	31,000	31,605
Equity at 31 December		1,705,713	1,557,770	1,603,615
Accumulated comprehensive revenue and expense		1,705,713	1,557,770	1,603,615
Equity at 31 December		1,705,713	1,557,770	1,603,615

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.

St Bernard's College

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	997,831	1,000,000	1,009,428
Accounts Receivable	8	466,924	327,700	446,546
GST Receivable		20,390	-	12,022
Inventories	9	144,905	100,000	104,993
		<u>1,630,050</u>	<u>1,427,700</u>	<u>1,572,989</u>
Current Liabilities				
Accounts Payable	11	508,355	462,000	495,397
Revenue Received in Advance	12	79,609	55,000	69,606
Provision for Cyclical Maintenance	13	123,300	75,000	82,000
Finance Lease Liability	14	5,760	-	2,598
Funds held in Trust	15	49,445	25,700	40,660
		<u>766,469</u>	<u>617,700</u>	<u>690,261</u>
Working Capital Surplus/(Deficit)		863,581	810,000	882,728
Non-current Assets				
Property, Plant and Equipment	10	932,981	820,000	850,810
		<u>932,981</u>	<u>820,000</u>	<u>850,810</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	72,200	76,800	108,400
Finance Lease Liability	14	18,809	23,000	20,786
		<u>91,009</u>	<u>99,800</u>	<u>129,186</u>
Net Assets		<u>1,705,553</u>	<u>1,530,200</u>	<u>1,604,352</u>
Equity		<u>1,705,713</u>	<u>1,557,770</u>	<u>1,603,615</u>

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

St Bernard's College

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		1,906,562	3,323,880	1,852,673
Locally Raised Funds		426,704	439,750	315,859
International Students Homestay		(2,165)	5,000	8,065
International Students		59,099	53,750	40,103
Goods and Services Tax (net)		(8,368)	-	10,839
Payments to Employees		(1,120,757)	(876,980)	(921,043)
Payments to Suppliers		(1,199,277)	(995,530)	(954,120)
Interest Received		46,299	12,000	10,215
Net cash from/(to) Operating Activities		108,097	1,961,870	362,591
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(228,681)	(194,000)	(190,180)
Net cash from/(to) Investing Activities		(228,681)	(194,000)	(190,180)
Cash flows from Financing Activities				
Furniture and Equipment Grant		118,024	31,000	31,605
Finance Lease Payments		(17,822)	23,000	(9,472)
Funds Administered on Behalf of Other Parties		8,785	25,700	(12,394)
Net cash from/(to) Financing Activities		108,987	79,700	9,739
Net increase/(decrease) in cash and cash equivalents		(11,597)	1,847,570	182,150
Cash and cash equivalents at the beginning of the year	7	1,009,428	-	827,278
Cash and cash equivalents at the end of the year	7	997,831	1,847,570	1,009,428

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.

St Bernard's College

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

St Bernard's College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 19.

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) 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.

e) 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.

f) 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.

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20 years
Board Owned Buildings	50 years
Furniture and equipment	5 years
Information and communication technology	3 years
Motor vehicles	10 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	5 years

i) 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.

j) 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.

k) 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

l) Revenue Received in Advance

Revenue received in advance relates to fees received from international students and grants received where there are unfulfilled obligations for the School to provide services in the future.

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

m) 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.

n) 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.

o) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease 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.

p) 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.

q) Budget Figures

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

x) 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	1,842,008	1,668,880	1,808,293
Teachers' Salaries Grants	4,971,960	4,240,000	4,567,475
Other Government Grants	58,554	65,000	44,380
	<u>6,872,522</u>	<u>5,973,880</u>	<u>6,420,148</u>

The school has opted in to the donations scheme for this year. Total amount received was \$101,410.00.

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	21,412	18,500	18,095
Fees for Extra Curricular Activities	80,528	68,000	77,955
Trading	160,803	124,900	111,156
Fundraising & Community Grants	22,484	50,000	26,022
Other Revenue	123,313	116,050	92,973
International Student Fees	45,928	33,750	14,390
	<u>454,468</u>	<u>411,200</u>	<u>340,591</u>
Expense			
Extra Curricular Activities Costs	134,090	89,450	116,679
Trading	129,579	101,300	98,923
Other Locally Raised Funds Expenditure	333	-	-
International Student - Employee Benefits - Salaries	7,788	8,430	11,519
	<u>271,790</u>	<u>199,180</u>	<u>227,121</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>182,678</u>	<u>212,020</u>	<u>113,470</u>

During the year, the School hosted 1 International student (2022:1)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	182,052	237,640	166,192
Information and Communication Technology	76,419	85,500	75,826
Library Resources	4,036	7,810	7,572
Employee Benefits - Salaries	5,806,689	4,887,850	5,179,451
Staff Development	32,941	42,900	40,691
Depreciation	177,136	194,000	172,654
	<u>6,279,273</u>	<u>5,455,700</u>	<u>5,642,386</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	10,859	10,860	10,543
Board Fees	3,245	4,000	3,740
Board Expenses	11,542	6,570	12,147
Communication	10,952	11,600	11,077
Consumables	44,771	57,550	46,299
Legal Fees	16,734	2,500	4,260
Other	19,880	14,000	13,305
Employee Benefits - Salaries	282,838	272,700	280,886
Insurance	39,048	33,300	33,136
	<u>439,869</u>	<u>413,080</u>	<u>415,393</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Consultancy and Contract Services	248,377	234,700	198,643
Cyclical Maintenance	5,100	10,000	38,600
Grounds	26,619	19,300	14,854
Heat, Light and Water	81,465	70,100	64,230
Rates	5,926	5,500	5,474
Repairs and Maintenance	62,401	52,750	49,138
Use of Land and Buildings	1,142,704	-	1,092,776
Employee Benefits - Salaries	-	-	15,852
	<u>1,572,592</u>	<u>392,350</u>	<u>1,479,567</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	997,831	1,000,000	1,009,428
Cash and cash equivalents for Statement of Cash Flows	<u>997,831</u>	<u>1,000,000</u>	<u>1,009,428</u>

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loss on Uncollectible Accounts Receivable (2022 prepayments)	41,427	(32,300)	47,505
Teacher Salaries Grant Receivable	425,497	360,000	399,041
	<u>466,924</u>	<u>327,700</u>	<u>446,546</u>
Receivables from Exchange Transactions	41,427	(32,300)	47,505
Receivables from Non-Exchange Transactions	425,497	360,000	399,041
	<u>466,924</u>	<u>327,700</u>	<u>446,546</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	144,905	100,000	104,993
	<u>144,905</u>	<u>100,000</u>	<u>104,993</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Furniture & Fittings	210,493	31,210			(43,232)	198,471
Building Improvements	326,349	47,666			(12,480)	361,535
IT and Communication Technology	63,131	11,620			(32,972)	41,779
Equipment	93,506	108,904			(26,529)	175,881
Audio Visual	67,978	28,377			(26,562)	69,793
Motor Vehicles	19,862				(6,106)	13,756
Textbooks	20,254	8,369			(4,178)	24,445
Leased Assets	24,389	19,007			(18,626)	24,770
Library Resources	24,848	4,152			(6,451)	22,549
Balance at 31 December 2023	<u>850,810</u>	<u>259,305</u>	<u>-</u>	<u>-</u>	<u>(177,136)</u>	<u>932,981</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture & Fittings	624,718	(426,247)	198,471	593,508	(383,015)	210,493
Building Improvements	400,058	(38,523)	361,535	352,392	(26,043)	326,349
IT and Communication Technology	510,082	(468,303)	41,779	498,462	(435,331)	63,131
Equipment	619,420	(443,538)	175,882	510,516	(417,010)	93,506
Audio Visual	302,507	(232,714)	69,793	274,130	(206,152)	67,978
Motor Vehicles	264,698	(250,943)	13,755	264,698	(244,836)	19,862
Textbooks	94,612	(70,166)	24,446	86,242	(65,988)	20,254
Leased Assets	144,114	(119,344)	24,770	125,107	(100,718)	24,389
Library Resources	82,826	(60,276)	22,550	78,673	(53,825)	24,848
Balance at 31 December 2023	<u>3,043,035</u>	<u>(2,110,054)</u>	<u>932,981</u>	<u>2,783,728</u>	<u>(1,932,918)</u>	<u>850,810</u>

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	24,251	50,000	42,347
Employee Entitlements - Salaries	425,497	360,000	399,041
Employee Entitlements - Leave Accrual	58,607	52,000	54,009
	<u>508,355</u>	<u>462,000</u>	<u>495,397</u>
Payables for Exchange Transactions	508,355	462,000	495,397
	<u>508,355</u>	<u>462,000</u>	<u>495,397</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	6,000	-	-
International Student Fees in Advance	38,884	20,000	25,713
International Student Homestay in Advance	5,900	5,000	8,065
Other revenue in Advance	28,825	30,000	35,828
	<u>79,609</u>	<u>55,000</u>	<u>69,606</u>

13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	190,400	-	151,800
Increase to the Provision During the Year	5,100	10,000	38,600
Provision at the End of the Year	<u>195,500</u>	<u>10,000</u>	<u>190,400</u>
Cyclical Maintenance - Current	123,300	75,000	82,000
Cyclical Maintenance - Non current	72,200	76,800	108,400
	<u>195,500</u>	<u>151,800</u>	<u>190,400</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during [year]. This plan is based on the schools 10 Year Property plan / [other source of evidence]

14. 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	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	5,760		2,598
Later than One Year and no Later than Five Years	18,809		20,786
	<u>24,569</u>	<u>-</u>	<u>23,384</u>
Represented by			
Finance lease liability - Current	5,760		2,598
Finance lease liability - Non current	18,809		20,786
	<u>24,569</u>	<u>-</u>	<u>23,384</u>

15. Funds held in Trust

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	49,445	25,700	40,660
	<u>49,445</u>	<u>25,700</u>	<u>40,660</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.

16. Related Party Transactions

The Proprietor of the School, Archdiocese of Wellington 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'.

17. 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	3,245	3,740
<i>Leadership Team</i> Remuneration Full-time equivalent members	935,800 7	873,600 7
Total key management personnel remuneration	939,045	877,340

There are eleven members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has Finance **(6 members)** and Property **(6 members)** committees that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 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	170-180	160-170
Benefits and Other Emoluments	4-5	3-4

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
100-120	17.00	15.00
120-140	7.00	2.00
	24.00	17.00

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	\$11,240	-
Number of People	1	-

19. 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.

Pay equity settlement wash-up amounts.

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

20. 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

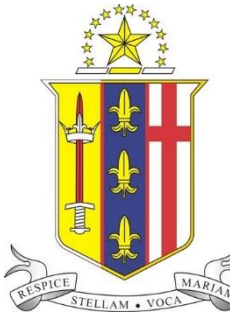
	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	997,831	1,000,000	1,009,428
Receivables	466,924	327,700	446,546
Total financial assets measured at amortised cost	<u>1,464,755</u>	<u>1,327,700</u>	<u>1,455,974</u>

Financial liabilities measured at amortised cost

Payables	508,355	462,000	495,397
Finance Leases	24,569	23,000	23,384
Total financial liabilities measured at amortised cost	<u>532,924</u>	<u>485,000</u>	<u>518,781</u>

21. Events After Balance Date

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



St. Bernard's College

Analysis of Variance For the Year 2023

Area 1: Special Character		
Annual Goals & Targets	Actions to Achieve (How will we know)	Outcomes
<p>Goal 1.1 Whole school liturgical celebrations are engaging and held regularly</p> <p><i>The pandemic has meant 3 years of interruption and an inability to meet regularly as a college community. The college wishes to re-establish liturgy as a normal and frequent practice</i></p>	<ul style="list-style-type: none"> - Ministry team meets regularly, plans and co-ordinates whole school Masses and liturgies. - Liturgy takes place in school assemblies and gatherings. - Roles and opportunities are discussed that individuals can engage with, especially students. - Liturgies are varied and 'interesting'. 	<ul style="list-style-type: none"> - Highly successful. We grew capacity through staff and students who contributed to regular Ministry Team meetings in the Chapel. Up to 7 or 8 students would attend as well as most members of the RE team - All took place and it was great to have the college back, altogether in the same space to create unity and assist the students in tikanga around prayer, liturgy, Mass and 'how to be' in these sorts of occasions. - Greater variety and some differentiation of liturgies took place throughout the liturgical year.
<p>Goal 1.2 The school chapel is utilised as a space for prayer, liturgy and restorative sessions.</p> <p><i>The college chapel should be a welcoming place to students and used frequently.</i></p>	<ul style="list-style-type: none"> - Tikanga for the chapel-space is developed and well understood. - Regular prayer is organised and facilitated by the ministry team. - The ministry team enables RE classes to lead their own liturgies or Masses at least once throughout the year in the chapel. - Liturgies are varied and 'interesting'. 	<ul style="list-style-type: none"> - Was utilised frequently by RE staff for prayer and small liturgies. - Started strongly but as often is the case it waned due to the difficulty of finding times that suit staff and students - Did not really take place. Occurred on an ad-hoc basis but with no real coordination. - The Chapel took on a special significance as a 'safe' prayerful space after the passing of a staff member towards the end of Term 3. It continues to be utilised at times by the pastoral care team for restorative circle chats - Some guidance has been shared with staff as they have been

	<ul style="list-style-type: none"> - The college wellbeing team are provided with support in the tikanga of the chapel space. 	
<p>Goal 1.3 The Special Character Committee meets regularly during term time</p>	<ul style="list-style-type: none"> - The Special Character Committee meet monthly during term time to review and support the work of the DRS and ministry team. 	<ul style="list-style-type: none"> - The committee did meet once a term to support and learn about the work of the RE team, the DRS and special character activities throughout the year. Thought needs to be given to a wider purpose for this committee and what they would like from these meetings.

Area: 2. Governance and Community Interaction

Annual Goals & Targets	Actions to Achieve (How will we know)	Outcome
<p>Goal 2.1: The College communicates with it's wider community in an effective manner</p> <p><i>The College wishes to ensure that it's wider community is informed and involved.</i></p>	<ul style="list-style-type: none"> ● The website management will be reviewed again to ensure that the website is relevant and useful to our community and easy to use by our staff. ● The College will improve its use of social media as a means of communication with the wider community. ● Our community is engaged and their voice gathered through surveys and hui as appropriate. 	<p>Some progress was made however issues remain with responsiveness of the developer. To be continued into 2024</p> <p>Sport developed a responsive Instagram account which was regularly updated and attracted a large number of followers.</p> <p>Reporting and health surveys were conducted.</p>
<p>Goal 2.2: The Board of Trustees continues to progresses the property development plan in co-operation and collaboration with the Proprietor of the College.</p> <p><i>The College needs certainty around resourcing and property development in order to make informed decisions around curriculum development, quality and innovation.</i></p>	<ul style="list-style-type: none"> ● Delegates of the Board Finance/property subcommittee to meet with General Manager of ADW in order to clarify and enhance a positive working relationship between the BOT and the college proprietor. 	<p>This meeting occurred but the college was met with quite a defensive response by the ADW General Manager. There was no acknowledgment of the college's on-going concerns. ADW has since employed a new property manager and new General Manager.</p>

<p>Goal 2.3 The Board of Trustees develops it's strategic planning and documentation in line with Ministry advice and statutory requirements</p> <p><i>The College wishes to ensure that it has a clear vision for its future. That vision will be widely known and form the basis for its short term planning.</i></p>	<ul style="list-style-type: none"> ● Targeted consultation with the wider community and key stakeholders is conducted as required when the relevant regulations that set out the detailed requirements for planning and reporting are finalised by mid-2023 ● The Board will use the above consultation to help inform it's strategic planning as required when the relevant regulations that set out the detailed requirements for planning and reporting are finalised by mid-2023 	<p>This occurred and a new strategic plan was developed.</p>
<p>Goal 2.3: The College actively seeks to engage in a positive manner with it's Pacifica community in order to enhance student achievement.</p> <p><i>The College wishes to enhance the achievement of it's Pacifica students through enhancing communication and engagement of the wider Pacifica community.</i></p>	<ul style="list-style-type: none"> ● To re-establish the Pasifika Parents Group in term one and organise set meetings throughout the year (1-2 times a term dependent on the availability of parents) with a set focus to enhance the achievement of our Pasifika students. ● To ensure that the college performs <p style="text-align: center;">-</p>	<p>There was only one meeting as the PPTA industrial action continued through the first half of the 2023 year.</p> <p>The college performed at Huttfest</p>
<p>Goal 2.3: The College actively seeks to engage in a positive manner with it's Maori community in order to enhance student achievement.</p> <p><i>The College wishes to enhance the achievement of it's Maori students through enhancing communication and engagement of the wider community.</i></p>	<ul style="list-style-type: none"> ● Targeted and authentic events are organized throughout the year in order to engage parents and students. <ul style="list-style-type: none"> - Matariki is celebrated as a whole school community - Maori mass is celebrated. - Te Huatai o Katoriki is formed and well supported. - Year 7/8 kapa haka group formed to participate in HuttFest ● Whānau group meets during term 1 to form a plan for the year. 	<p>Te Huatai o Katorika performed. Matriki was not celebrated nor was a Year 7/8 Kapa haka group entered into Huttfest.</p> <p>This did not occur</p>

	<ul style="list-style-type: none"> • The college engages with local iwi in order to develop a meaningful relationship 	<p>The Principal met with Kura Moeahu from Te Ati Awa at the start of the year. He indicated that he was quite content with how he saw St. Bernard's and offered to provide support when and if needed. Te Ati Awa have since provided speakers for powhiri and a moteatea has been gifted to the college.</p>
<p>Goal 2.4 Board Documentation (Policy and Procedures) is reviewed, amended and communicated as appropriate.</p> <p><i>The Board processes should be consistent, clear, relevant and available to all stakeholders.</i></p>	<ul style="list-style-type: none"> • Board Delegations will be reviewed and updated • Board Policy and procedures document will be reviewed and updated. • Professional learning groups are actively promoted to all staff 	<p>Completed</p> <p>Completed</p> <p>Completed</p>
<p>Goal 2.5: The College actively works with the Old Boy's Association (SBCOBA) to host the 75th Jubilee of the College in March 2023.</p> <p><i>The College wishes to enhance the relationship with its Alumni and target in particular fundraising opportunities that this relationship presents</i></p>	<p>The College will manage this event to maximise engagement with its alumni. The Old Boy's event will be a success. Regular communication with Old Boy's will ensue The College database of Old Boy information will be refreshed</p>	<p>Complete</p>

Area 3: Resourcing		
Annual Goals & Targets	Actions to Achieve (How will we know)	Outcomes
<p>Goal 3.1 To work more closely with the college Proprietor to develop a medium term Capital Expenditure Plan for Capital Maintenance of College property assets.</p> <p><i>The College requires input from the Proprietor to plan for capital maintenance that cannot be funded through its Operational budgets.</i></p>	<ul style="list-style-type: none"> ● Meet with the college Proprietor to discuss the ongoing capital maintenance needs of the College. ● Work with the Proprietor to develop a medium term Capital Maintenance plan. ● Incorporate the medium term capital maintenance plan with the College Operational and Cyclical Maintenance plans. 	<ul style="list-style-type: none"> ● A meeting was held in May 2023. A Suggested Capital Projects document was tabled. ● It was suggested by the College that this document should be turned into a plan complete with a timeline for the Capital Works. ● We were unable to incorporate the capital maintenance plan with the college operational and cyclical maintenance plan because the Proprietor rejected the development of a Capital Works plan and timeline
<p>Goal 3.2 To enhance the relocated and dedicated Te Reo/ Marae space of the College.</p> <p><i>The College has it's kaupapa as front and central to its whakapapa and to strengthen its understanding of Te Reo through its teaching and learning Marae space.</i></p>	<ul style="list-style-type: none"> ● Working with the Te Reo department to design appropriate and welcoming enhancement of the Marae space. ● Providing sufficient resources to incorporate the design objectives within the overall enhancement plan for the Marae space. ● completion of the Marae space enhancement Plan (on time and on budget) 	<ul style="list-style-type: none"> ● The design brief was provided to architects Re-Design on 19th July 2023 ● Agreement in principle to help fund the projects was achieved from the MCDT (Marist Community Development Trust) and SBCOBA (St Bernard's College Old Boy's Association). ● The Design was finally received from Redesign on December 12th 2023. That meant the project was deferred to 2024.
<p>Goal 3.3 The College will actively redevelop its International Student Programme in conjunction with the easing of border restrictions post pandemic.</p> <p><i>The College recognises the benefits to its</i></p>	<ul style="list-style-type: none"> ● The College welcomes back its long connection with the Japanese Community with the enrolment of 3 Japanese students for Term 1 2023. ● The college welcomes its first Full time 	<ul style="list-style-type: none"> ● Strong support from the Japanese community was achieved with an additional 3 Japanese Students in Term 3 bringing the total number of students from Japan to 6 ● A student from Columbia enrolled again for 2024.

<p><i>community from the enrolment of international Students.</i></p>	<p>student from Columbia.</p> <ul style="list-style-type: none"> ●The College continues its networking with International Student recruiters and agencies and reinstates its membership to SIEBA. 	<ul style="list-style-type: none"> ● Networking resulted in a second short stay group of 12 from Japan in July as well as confirmation of the Shibuya Group returning in March 2024. Another full time student form Chain has enrolled for 2024.
<p>Goal 3.4 The College will complete a full Facilities and Resources Management Plan.</p> <p><i>The College recognises that through the completion of its major building redevelopment over the last 5 years that it has a number of new and improved facilities that our community would like to hire and use.</i></p>	<ul style="list-style-type: none"> ● Develop the Facilities plan. ● Sufficient resources will be allocated to promote and market the Facilities plan once completed.. ● Ensure that the facilities booking system is improved to ensure that it is fit for purpose to ensure that the Facilities management Plan can be delivered. . 	<ul style="list-style-type: none"> ● Draft facilities plan was developed ● Resources have been put aside for a new facilities page on our school website (www.sbc.school.nz) ●Ongoing building work on the Tech Block and new gym floor has delayed the creation of the visual and digital aspect until the campus is complete.

Area 4: Pastoral Care		
Annual Goals & Targets	Actions to Achieve	Outcomes
<p>Goal 4.1: To implement Tier 2 PB4L practices and expectations in our classrooms and our school while continuing to strengthen whole school Tier 1 practice.</p> <p><i>Our College wants to implement, promote and embed teaching practices that ensure all our learners, especially those who are challenging, are able to be successful.</i></p>	<ul style="list-style-type: none"> • All staff have co-constructed Our Spaces expectations with all classes. • Our Space expectations targeted to all communal Campus spaces are displayed. • Tier 1 and 2 teams are in place and meeting regularly as per best practice guidelines. • Whole Pastoral team is confident in their understanding of Tier 2 theory and processes. Targeted PD is provided where necessary. • School wide Pastoral Data is gathered and analysed and shared with all staff as per best practice guidelines. 	<ul style="list-style-type: none"> • SCT revisited on TOD, followed up by SCT visiting classrooms and taking photos. Some displays were more creative than others but when asked students knew where and what the purpose of our space expectations were. • Communal spaces covered were canteen, library, office area, chapel, gym, staffroom. 2024 - targeted areas, computer suites, toilets, C Block, hallways, changing rooms. • Tier 1 (made up of targeted and interested staff) meet every 5 weeks, Tier 2 (all members of the pastoral team) meet twice a term as part of the Pastoral Care meeting. Notes are available. • Teams continue to work well. Tier 1 and 2 teams received very positive feedback from its external annual review. 2024 - looking for ways we can promote PB4L values with our community and involve HoD in the classroom practices process in their department. Tier 2 theory and processes knowledge continue to be a growth area as members share what they know and their experiences. Targeted PD is available especially for new staff coming in at Tier 1. • Greatest achievement 2023 as we fine-tuned processes, every 5-weeks data is gathered and reporting got better with more measurable results, removing lates from KAMAR data decluttered data, 5 weekly data passed on through deans to tutor teams, data displayed in staffroom, target students – pastoral, attendance, engagement grades – wrap

	<ul style="list-style-type: none"> • Specific Pastoral/teaching interventions are put in place informed by pastoral data. • Tier 2 students are identified and best practice Tier 2 planning and intervention(s) occurs. • Pastoral, Engagement and “anecdotal” (staff, student, whanau voice) Data is used to inform and monitor efficacy of Tier 2 interventions. 	<p>around conversations involving desire to help those students from multiple members of staff eg principal, GC, Senco, Tutors, deans, this had a measurable impact on changing student behaviour. 2024 - Classroom Practices team inviting staff to be part of a classroom practices meeting for a student identified from data rather than wait for a teacher to initiate.</p> <ul style="list-style-type: none"> • Yes see last bullet point. • Yes see last bullet point. • Yes see last bullet point
<p>Goal 4.2 Classroom Practice Team is a well-understood, utilized and effective intervention.</p> <p><i>Our College wishes to ensure it is continuously improving in how it supports the wellbeing of our individual students and whanau</i></p>	<ul style="list-style-type: none"> • Whole staff PD occurs on role/actions of the Classroom Practice Team interventions. • Classroom Practices team is in place and meeting regularly and where appropriate. • Behavioural data is gathered on interventions and used to inform review and improvement of practice. 	<ul style="list-style-type: none"> • DP revisited with staff classroom practices team and purpose at the start of the year and SCT promoted throughout year inviting staff to participate and intervene early. • In place and meeting whenever needed but teachers sometimes reluctant to be involved because everyone is time hungry or relationships have become damaged because the staff member did not seek help early enough. We have addressed by keeping to very specific time schedules and encouraging early intervention. • This is the aim but see last bullet point which is the barrier to good practiced being passed on and shared. 2024 Classroom Practices team will be inviting staff to be part of a classroom practices meeting for a student identified from data rather than wait for a teacher to initiate.

<p>Goal 4.3 Specific groups are targeted for support using Pastoral, Tier 1 and 2 Data and relevant Achievement /Engagement Data.</p> <p><i>Our College wishes to ensure it is continuously improving in how it supports the wellbeing of our individual students and whanau</i></p>	<ul style="list-style-type: none"> • Whaea Parehuia will take responsibility for engaging with maori students and their whanau. • Counsellor will take responsibility for forming targeted help groups (autism support group, Year 7/8 “how to make friends” group) • Pacifica Mentor will be engaged to provide targeted mentoring with identified pacifica students. 	<ul style="list-style-type: none"> • Whaea had a small tutor class of Māori / non-Māori who chose to be in the class and were gleaned from the 4 prime tutor classes to be part of this class. It didn't really work, wasn't user friendly for dean or prime tutor teachers. Working as an isolated satellite was not a good model. Whaea would have been more valuable as a visitor to each class on a tutor time rotation basis, talking with Māori students and building relationships. Whaea had teaching responsibility for engaging all year 7 and 8 students, option classes at year 9/10 and a senior Māori class. 2024 - look to involve and engage whanau. • Involved in classroom programmes especially at Year 7/8, the barrier to creating support groups was supporting students who were regularly not attending school or were not attending at all and support for students with suicidal thoughts. These were major needs in 2023 that entailed liaising with outside agencies and paper trails. This was time consuming but has resulted in seeing students return to SBC especially at the start of 2024 and systems set up to work with whanau and better monitor students who have mental health issues. 2024 – Establish support groups. • Pacific Mentor (Unit holder) responsible, implemented mentoring group with HODs invited to attend every Thursday after school, member of PB4L Tier 1 group, supports pastoral, attendance and engagement of Pacifica target students, PS and UI attended and supported Year 10-13 Pacifica students with university visits, UI continues to organise Pacifica parent meetings, UI also has teaching responsibility for engaging all year 7 and 8 students, option classes at year 9/10 and senior Pacifica classes.
---	---	--

<p>Goal 4.4 School-specific, systematic interventions that target ‘bullying’ behaviours will be designed, resourced and implemented.</p> <p><i>The college wishes to enhance the safety and wellbeing of its students and staff. The college has noted a rise in social-media influenced racist, sexist ‘bullying’ behaviours, particularly amongst its junior students.</i></p>	<ul style="list-style-type: none"> • Data on bullying behaviours is collected regularly, analysed and shared and trends identified. • ‘Wellbeing Team’ of key staff and senior students formed to develop school-wide initiatives. <ul style="list-style-type: none"> - Specific PD and well understood actions such as use of whole class restorative meetings and ‘no-blame’ bullying actions will be provided to specific staff. - The junior Health program will be re-written and resourced to focus on specific teaching around bullying. 	<ul style="list-style-type: none"> • Annual but also anecdotal throughout the year. Big issue for 2023 was the rise in racism/misogyny as a joke encouraged by social media influencers and platforms. As a result, a staff meeting was held, results of survey discussed and a brainstorm of ways to address in the classroom and as a college. CE/HE designed a programme for teachers to use at Tutor Time which teachers found helpful and supportive. Anecdotally, things improved as teachers began to call students out or took time to talk to the class about why it was inappropriate. • Currently the well-being team is composed of members of the PC committee and school wide initiatives are led by them based on informal staff or student voice. • All the time depending on the nature of the issue the teacher wants to address with a student/s or class. • CE is responsible, planning has begun.
---	--	--

Area 5: Student Achievement, Teaching and Professional Learning

Annual Goals & Targets	Actions to Achieve (How will we know)	Outcome
<p>Goal 5.1: Student NCEA achievement is enhanced through a co-ordinated, school-wide process of monitoring and tracking progress and achievement.</p> <p><i>Educational targets are based on individual student achievement data as well as staff knowledge of these individuals. Barriers that limit the success of our students are identified and actions taken to improve the learning outcomes for these students.</i></p>	<ul style="list-style-type: none"> • Targets are set with realistic expectations of student performance based on past performance of the cohort. • Individual target students are selected as 'touchstones' for monitoring student achievement. They are frequently at grade boundaries or at critical positions of achievement. • Specific targets will be set for students capable of achieving Merit/Excellence Endorsements in NCEA • Develop staff in the use of tracking tools such as Assay. • Progress towards achieving targets is monitored through evaluation of achievement at regular intervals and interventions are made as appropriate. Interventions might include: <ul style="list-style-type: none"> - Using Curriculum Leaders' meetings and departmental meetings to consider progress and share successful interventions for target students. - Contact with home and referral to pastoral support - Extra provision of learning support. - Provision of alternative courses or short courses. 	<p>Refer 'Targets' below</p>
<p>Goal 5.2 Student NCEA achievement is enhanced by a co-ordinated review of assessment practices across the senior school.</p> <p><i>The processes and planning around NCEA assessment should remove</i></p>	<ul style="list-style-type: none"> • Review and critique subject specific feedback process to students across departments in order to further encourage students to submit work. • Gather regular student voice (student sample groups) around assessment practices. • Continue with all the covid and NCEA interventions introduced during 2021 and 2022. 	<p>This did not occur.</p> <p>2 'formal' meetings were held</p> <p>Complete – including purchase of further chromebooks to be issued to students for the year.</p>

<p><i>barriers to student achievement and encourage success.</i></p>	<ul style="list-style-type: none"> • Ensure that meaningful and clear information is exchanged regularly between subject teachers and students to ensure the teaching matches the course outcomes that students require. • All subjects will review if 3 externals is correct for them at all levels. • All senior courses evaluate and report on option of running some external standards as an optional online course or in tutorial form or other mode of learning. • Detailed tracking of Pasifika students in Level 2 and 3 will be reinstated and actions taken to enhance achievement. • Principal and Deputy Principal (senior school) to review and address specific areas of concern in 3 identified subject areas. 	<p>Complete – HOD/PN led</p> <p>Complete</p> <p>Complete</p> <p>Partial completion</p> <p>Complete</p>
<p>Goal 5.3 Through targeted learning support programmes and PLD, juniors students with identified needs will be given assistance to accelerate their progress.</p> <p><i>Student achievement and engagement across the school can be enhanced by providing targeted intervention when specific barriers to learning are identified.</i></p>	<ul style="list-style-type: none"> • Additional 1 FTTE Staffing will be allocated to the Learning Support Department (LSP) for dedicated junior SENCo role. <ul style="list-style-type: none"> - Structured Literacy PLD & Intervention (in conjunction with RTLB) delivering PLD with all teacher aides and integrated studies teachers to allow teachers to gain knowledge to provide Tier 1 instruction (for all), TAs to provide Tier 2 instruction (small group in class) and junior SENCo to provide Tier 3 instruction for withdrawal intervention for our most at-risk students. - Teachers and TAs provided with PD to improve their ability to complete testing for data gathering and placement and improve best practise in how to group students to deliver the new approach for teaching and learning. - Targeted programmes provided: <ul style="list-style-type: none"> ○ Year 8 and 9 students working in withdrawal groups based on need (not year level) to develop new skills, using Heggerty Bridge the Gap programme. ○ Junior SENCo timetabled into Y7/8 INT classes to support the above PLD and provide support to students in need, without withdrawing them from class to 	<p>RTLB delivered PLD for the teachers of integrated studies and TAs (3 that were going to be delivering the in-class program). Sessions with teachers were delivered separately from TAs. With the accident of one TA that removed her from delivering lessons and another TA being unable to cope with the demands of delivering the content, we did have to place another TA in rotation, upskill her and reallocate students. RTLB was supportive during this process, and ended their support with us early Term 3 2023.</p> <p>One of the most time-consuming aspects was collection of data, as we did not have much information about student literacy abilities, other than teacher judgement. In each Y7 class, the teachers delivered the Heggerty Program, a short 10-15 daily activity to reinforce skills. This had its own problems as we had one teacher who didn't want to practice this and another who left at the end of Term 2 and hadn't started it. We worked with teachers to support development, knowing this would</p>

	<p>enhance their mana and sense of connection to their peers.</p> <ul style="list-style-type: none"> ○ Developing competence of staff in using newer assessment tools that have relevant context to students, which are supported by the Science of Reading. ○ Identifying Y9s in need of writing support and creating a workshop intervention for them once per week. <p>- Supporting Staff</p> <ul style="list-style-type: none"> ○ Creating and providing Learning Profiles and/or Individual Education Plans for students. Coordinating year level and Tier 2 meetings. <p>- Connection with feeder schools / SENCo / outside agencies</p> <ul style="list-style-type: none"> ○ Visiting all schools over Term 3/4 to gain an understanding of students who are transitioning to SBC, creating profiles for students to share with deans/tutor teachers. ○ Liaison with specialist services (MoE Specialist Education, Intensive Wraparound Services, Central Health School and RTLB to support students (including referrals). ○ Liaison with above agencies, whanau and students to create IEPs where necessary and sharing with stakeholders. 	<p>continue into 2024 with new staff. There was a small group of students (6-9) in each class that worked with a TA to develop their skills twice per week.</p> <p>Targeted programmes other than that mentioned above included:</p> <ul style="list-style-type: none"> • Bridge the Gap programme for Y8 and Y9 students that were still struggling with basic literacy skills (two groups that changed with student needs, as we shifted some students in and out). This was run by a TA with Junior SENCo support. • Timetabled small group of Y7/8 students twice per week with Junior SENCo for basic literacy skills. • Y9 writing group Term 2-3-4 for students identified as needing support to succeed in writing. This was run by a Y9 English teacher with SENCo support. • Y7 writing group Term 3-4 for students identified as needing support to succeed in writing. This was run by the Junior SENCo. • Junior SENCo timetabled into all Y7/8 Integrated Studies classes to support groups of students as the teacher felt best – usually involved working with small groups in another room on the task the teacher had assigned. • As HOD Integrated Studies, the Junior SENCo worked with outside PLD providers in order to review assessment for learning and implementing the new Social Sciences curriculum while catering for learners at all levels. • Junior SENCo travelled to Christchurch for PLD with international panel speakers in the field of Structured Literacy. “Shared Gold” with team. <p>We were able to move from some of the older testing formats, which favoured a Balanced Literacy approach, to ones that measured oral reading rates, fluency, comprehension of texts relevant to students today, decoding and accuracy. Along with a new test</p>
--	---	---

		<p>measuring phonological awareness, we were able to build a clear picture of where students were struggling.</p> <p>During the year, Junior SENCo created IEPs and ILPs, meeting with many students and whanau in the process. These were uploaded directly onto KAMAR for all teachers to access, as well as communicating with the tutor teacher. This was expanded as the SENCo met with feeder schools in Term 3/4 and made the move to take notes digitally. These were uploaded onto KAMAR for Term 1 2024 so every teacher has access to student information immediately. The ease of access has been complimented by staff as they know where to find information.</p> <p>During the 2023 year, there was interaction with specialist services (MoE Special Ed, Intensive Wraparound Support, Health School, Autism Therapists, Speech + Language Therapists and referrals/follow up with RTLB). At the end of the year SENCo also had onsite meetings with relevant stakeholders from Child Development Services and the Paediatric Diabetic Team as we prepared for student need in 2024. SENCo coordinated the outside tutors as well, as we had six students receiving outside support.</p>
<p>Goal 5.4 To support our students in being able to be successful in the New Numeracy and Literacy assessments being implemented in 2024.</p> <p><i>Based on the trial from 2022, targeted strategies will be implemented to ensure students sit these</i></p>	<ul style="list-style-type: none"> • HOD maths and English to oversee the entry of students into the numeracy and literacy assessments. • HOD maths and Principals nominee to ensure students are logged onto NZQA and have suitable devices. • Senco's and teachers to identify students who need extra support, from Yr 9 or earlier if appropriate. 	<p>Complete</p> <p>Complete</p> <p>Junior SENCo has aligned assessment to test for gaps in learning so that by mid Term 1 we will have a complete picture of student success and challenges across Y7-8-9-10. This allows us to target groups for</p>

<p><i>assessments when they are ready and identify those students who will need extra support.</i></p> <p><i>In 2023 we aim to have 70-80% of the Yr 10 co-hort attempt 1-3 of the assessments.</i></p>	<ul style="list-style-type: none"> • Target group of 'at risk' Year 10 Pacifica/maori students provided targeted and engaging learning programme (weekly) in numeracy and literacy. Engagement and progress towards achieving the standard measured. 	<p>support that would benefit from withdrawal and also identify for the Senior SENCo which students may be best to defer taking the CAAs.</p> <p>Complete for half of the year. The mentor became unavailable to continue the programme due to other work commitments.</p>
<p>Goal 5.5 Grow the literacy programme to improve writing in years 7 to 13 and to strengthen the reading initiative across yr 7-9. Continue to strengthen vocabulary use across the whole school.</p> <p><i>Student engagement and achievement are enhanced with students' growth in key competencies.</i></p>	<ul style="list-style-type: none"> • Developing students writing across years 7 to 13 will be a Pd focus for whole school development. Led by HOD Maths, Junior Senco and HOD English. • HOD's will promote reading in years 7-9 • Teachers and TSs of Yr 8 will use tools implanted in 2022 to continue to develop and measure writing, and follow this through to end of yr 10 with this cohort. • Through a well-structured, after school club, Year 7 students will have the opportunity to practise literacy skills. These literacy skills will be informed by PD undertaken by AC (structured literacy etc). Progress will be measured through analysis of PAT scores to determine if accelerated learning has taken place. 	<p>Developing capacity in writing will be key to success as more students take the CAAs. In 2023, Y8 and some targeted Y9/10 students were supported to develop their writing using Writer's Toolbox. This has shown success but needs to be used consistently. One issue teachers identified was they did not feel as though they had enough PLD to implement the program. We aim to improve / change this by offering PLD in 2024.</p> <p>Complete</p> <p>Development for Y9 English teachers will occur this year with Writer's Toolbox PLD, and SENCo support to link into the teaching and learning program for all Y9 students. Previous SBC students (in Y8) had limited attempts at using this, but the teachers have changed and we have 35+- new students at this year level who will develop their skills as writers using Writer's Toolbox.</p> <p>Complete</p>

<p>Goal 5.6 Implement an organized cross-curriculae program for Year 9 students that is context focussed.</p> <p><i>Continue to develop curriculum that is focussed on student engagement. To improve the co-hesion, sense of belonging and wellbeing of our Year 9 cohort</i></p>	<ul style="list-style-type: none"> • “Ko Wai Matau” is developed, implemented and reviewed. 	<p>Complete.</p>
<p>Goal 5.7 Targeted initiatives will be put in place that enhance achievement and identity for Maori</p> <p><i>With additional support involving strong role models, student achievement will be improved. The college will continue to normalize Te Ao Māori in its day-day actions.</i></p>	<ul style="list-style-type: none"> • Develop, implement and reinforce agreed Tikanga across the school appropriate for the College. • Incorporate school-wide use of whakataueki as part of College learning culture. • Strengthen the use of the poutama poumanu observation tool through regular professional development and practice across the school to enhance cultural competence of teachers. • Form and meet regularly with student sample group(s) to identify areas of growth and best practice and areas in need of development. • Year 10 Whanau tutor class based on student/whanau agreement is formed to support maori ‘at risk’ students identified in Year 10. • Te Wānanga o Aotearoa engaged to run optional half year course - <i>Toi Maruata - noho</i> (level 3) for staff at the college. • Introduction of Year 9 Maori performing Arts course. <ul style="list-style-type: none"> • Specific Plan is implemented for Transition Success for Māori Students <ul style="list-style-type: none"> - Exposure to a wide range of pathways and making connections with Māori role models in a variety of industries. 	<p>Partial – this was revisited and PD provided throughout the year but some staff found it difficult to progress with their students</p> <p>Partial. Ineffective.</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p>

<p>Goal 5.8 Targeted initiatives will be put in place that enhance achievement for Pasifika students. <i>With additional support involving strong role models, student achievement will be improved.</i></p>	<p>Programmes planned for 2023:</p> <ul style="list-style-type: none"> • Pasifika Year 10 STEM group <ul style="list-style-type: none"> - Mentoring programme - SBC Careers Expo - Hutt Valley School Careers Expo and Technology Careers Day • Pasifika Year 11 STEM group <ul style="list-style-type: none"> - Tama Pasifika Wellbeing Workshop (Mani Malaeulu – Empowered training) - Mentoring programme - SBC Careers Expo - Attend University of Victoria open day. • Pasifika Year 12 STEM group <ul style="list-style-type: none"> - Tama Pasifika Wellbeing Workshop. (Mani Malaeulu – Empowered training) - Mentoring programme. - SBC Careers Expo with family. - Attend University of Victoria Open Day - Inwork – For targeted students preparing them to leave school and move into the next step. • Pasifika Year 13 <ul style="list-style-type: none"> - SBC Careers Expo - Pacifica Outreach – University of Victoria Mentoring programme. - Inwork – For targeted students preparing them to leave school and move into the next step. 	<p>Pasifika Year 10 STEM GROUP</p> <ul style="list-style-type: none"> • The Pasifika Year 10 STEM GROUP met once in Term 1 (mentoring). It was difficult to find a common time to meet throughout the year, due to student commitments in and out of school. Intention for 2024, I would recommend having a set time once a term (one period during school time) to meet. I would also like to add and train senior Pasifika leaders to be role models that could eventually lead this group. <ul style="list-style-type: none"> • They attended the SBC Careers Expo • They attended the Year 10 Pasifika Open Day and Victoria University. (Term 4) • They also attended the Hutt Valley Careers Expo and Technology Careers Day. <p>Year 10 Mentoring Group</p> <ul style="list-style-type: none"> • An extra mentoring group was established for year 10 Pasifika students that was led and run by John Pesefea. The focus was to inspire and encourage students to believe that they can achieve and be successful in school and in life. John Pesefea is now the Year 11 Dean and will continue his work with these students. <p>Pasifika Year 11 STEM Group.</p> <ul style="list-style-type: none"> • Attended the Tama Pasifika Wellbeing Workshop (Term 1) • Attended the SBC Careers Expo • Attended the University of Victoria Open day. • We did not have a mentoring session as a group, but I did check in with these students throughout the year. Intention for 2024 – is to have a set time once a term (during class time) to check in with this group. <p>Pasifika Year 12 STEM Group.</p> <ul style="list-style-type: none"> • Attended the Tama Pasifika Wellbeing Workshop (Term 1) • Attended the SBC Careers Expo • Attended the University of Victoria Open day.
--	---	--

		<ul style="list-style-type: none"> • Inwork - Emma Bull did work with targeted Pasifika students who left last year to new pathways like Weltec. • We did not have a mentoring session as a group, but I did check in with these students throughout the year. Intention for 2024 – is to have a set time once a term (during class time) to check in with this group. <p>Pasefika Year 13</p> <ul style="list-style-type: none"> • Attended SBC Careers Expo • Pacifica Outreach – University of Victoria Mentoring programme. Victoria did not offer this programme last year. • Inwork - Emma Bull did work with targeted students preparing them to leave school and move into the next step (universities, Weltec and the workplace) <p>Overall: We did a lot of great things last year and offered many opportunities to our Pasifika students. However, what I have realized is that I do not have the time capacity to run and facilitate all these initiatives. One solution could be that I am released from being a tutor teacher and use the tutor time slots to run the STEM and mentoring sessions with the different year levels. Alternatively, I could shoulder tap staff members to support these initiatives or build senior student leaders to help run and facilitate these groups. Another option would be to reach out to existing Pasifika mentoring groups in the community to partner with us and run some of these groups.</p>
<p>Goal 5.9 Initiate a comprehensive, school-wide program of careers guidance and learning across the senior school.</p>	<ul style="list-style-type: none"> • Resources & Questionnaires will be provided for Whānau/Student/Teacher meetings in order for teachers to build student profiles • Provision of Resources for Teaching and Learning <ul style="list-style-type: none"> ○ Personal Profiles ○ Develop and lead a Career Pathway Unit appropriate to 	<p>Resources & Questionnaires will be provided for Whānau/Student/Teacher meetings in order for teachers to build student profiles</p> <p>Resources developed including a unit of work to follow up the outcomes of whanau meeting on goal setting. These have had a positive response from staff to help</p>

	<p>each level</p> <ul style="list-style-type: none"> ○ Develop and lead a Work Ready Unit at level 2/3 • Parent Evenings <ul style="list-style-type: none"> ○ Start of the Year - Intro to L2/3 ○ End of the Year - Intro to L3 • Optional Learners Licence Course (<i>Student funded - STAR funding case by case</i>) • Conduct Year 12/13 Transition Interviews • Plan and run a Career Expos • Employment Expos • Victoria University Campus Experience • Scholarship Programme <ul style="list-style-type: none"> ○ Personal Statements ○ Interpreting questions 	<p>them prepare and guide meaningful conversations with students and families.</p> <p>Provision of Resources for Teaching and Learning Due to time constraints this is a continues work in progress.</p> <p>2023 units of work developed included:</p> <ul style="list-style-type: none"> • CV Unit of work at Level 2 • Employability Skills Unit of work – Targeted at Year 10/11 but can be adapted across all year levels. • Resources developed for course selection targeted at year 10/11/12. Tutor teachers, Parents and students found the subject selection resources valuable in supporting choosing appropriate courses for potential career paths. • Staff ‘careers across the curriculum’ Website including a variety of links that tutor teachers can explore and ‘cherry pick’ to support learning during tutor time. This is a valuable resource however I’m not sure how proactive or aware tutor teachers are of the site. I will continue to build and share. I hope to collate and build out subject specific resources teacher can use to connect the learning be done to the class. I will reach out to teachers to see what tools and resources they would be keen to connect with. • I have created shared Staff google folder to host resources in. Feedback from staff has been positive. <p>Parent Evenings</p> <ul style="list-style-type: none"> • These were completed in 2023 • In 2024 we will focus on intro to L3 at the end of the year and at the beginning of the year we are meeting with all Gateway students and their families at whanau evenings. • Regular correspondence will be sent home to families in Y12/13 to keep them up to date with various events and timelines etc throughout the year.
--	--	--

Optional Learners Licence Course (Student funded - STAR funding case by case)

- Youth Inspire and Literacy Aotearoa are two organisations that we refer the boys to, to complete learner licencing.

Conduct Year 12/13 Transition Interviews

- Every Y13 student participated in at least one transition interview, most students had multiple meetings to support planning and prep for life after SBC.
- Approx half of the Year 12 cohort has pathway interviews to prepare leaving at the end of year 12 or a plan for year 13 in alignment with their goals.

Plan and run a Career Expos

- A successful Careers expo was executed in Term 1 of 2023. Aim is to run an SBC expo every 2nd or 3rd year. On the 'off years' take students to local Career Expos
- We took students to an employment expo.
- We took a group of students interested in the tech industry to the tech expo.

Victoria University Campus Experience

- Year 12 Vic Experience Day
- Year 10 Maori Experience Day
- Year 10 Pacifica Experience Day.
- Vic Uni Open Days – Promoted to Y13 students
- Took small groups of students into uni as required.

Scholarship Programme

- We have a comprehensive scholarship support programme that runs over term 2-3 for approx. 8 weeks. During this time universities come in a talk to the boys about their specific scholarships on offer. We spend time teaching how to answer the scholarship questions. We teach and scaffold writing personal statements.

		<ul style="list-style-type: none"> • 2023 resulted in \$154,388 of awarded scholarships.
--	--	---

Targets

General Observations about Overall Achievement

Level 1

In terms of standardised testing this was a low achieving group comparable to the group in Level 2.

The pass rate for 2023 was 69% which was a 10% drop from 2022. The national pass rate continues to decline – the decline was 5% in 2023. The reasons for this national decline are currently being debated – possible reasons promoted are ongoing impact of the pandemic but a definite contributing factor is the withdrawal of some of the more academic schools.

A detailed evaluation of each student’s results indicated only 4 students were within 3 credits of the boundary in terms of achieving L1 overall. Even though more students failed than in 2022 there was a significant increase in performance in relation to those who failed compared to 2022. In 2022 half those who failed got significantly less than 40 credits. In 2023 only 5 students gained less than 40 credits.

The average number of credits gained by students has increased by 9 credits. There are far less students achieving low numbers of credits compared to previous years.

The level of endorsement was significantly reduced compared to recent years – typically around 40% of our students gain endorsement – in 2023 this figure reduced to 30%.

Level 2

The overall achievement rate has dropped more than the drop in national performance. SBC dropped around 8% compared to a national drop of 3%. This is a statistically significant decrease. It is important to note that this particular cohort was identified as a low achieving group and their results even though below 2022 were consistent with their performance in Level 1.

A detailed evaluation of each student’s results indicated only 2 students were close to the boundary in terms of achieving Level 2 overall. 31 students did not gain NCEA of which around 10 had signalled well before the end of 2023 they were leaving secondary schooling for employment or further education.

Six of the remaining students were all very low achieving students who in all cases are yet to gain Level 1 due in some cases being unable to meet the literacy and/or numeracy requirements.

The average number of credits gained has increased by 4 credits compared to 2022.
The level of endorsement was slightly reduced compared to 2022 but significantly better than the years before that.

Level 3

The overall achievement rate has improved significantly (by over 10%). Despite the national performance declining by 2%. This particular cohort had showed strong performance in previous years. However, our Level 3 results continue to fluctuate more than the other levels. Taking a long term average view then the typical value should be in the range of 60 to 65%.

A detailed evaluation of each student's results indicated only 2 students were close to the boundary in terms of achieving L3 overall. 25 students did not gain NCEA Level 3 overall. 2 of those were very close to achieving the qualification, 9 did not actually achieve Level 2 before the end of 2023. A handful left the College well before the end of the year to employment. The average number of credits improved by 17 on 2022 and returned to the historical average of around 70.

The level of endorsement was slightly increased compared to 2022.

UE entrance showed slight improvement - inconsistent with the drop in UE performance nationally.

Trends Based on Externals when looking across individual student results.

Level 1 Externals Comparison

2022 876 external entries

2023 845 external entries

Result	2022 Number of results	2022 Percentage	2023 Number of results	2023 Percentage
ABS	40	5%	18	2%
SNA	86	10%	78	9%
N	263	30%	269	32%
A	258	29%	311	37%
M	164	19%	126	15%
E	65	7%	43	5%

General Observations for 2023 Results:

External results comparable to 2022 with some reduction to ABS and SNA rates.

M and E rate reduced compared to 2022 – aligns with significant reduction in endorsement rates.

Subject/Domain Analysis

Positive results compared to typical performance	Negative results compared to typical performance
English	Accounting (a single standard)
History	Maori
Japanese	Mathematics
Science	
Samoan	

Level 2 External

2022 558 external entries

2023 484 external entries

Result	2022 Number of results	2022 Percentage	2023 Number of results	2023 Percentage
ABS	97	17%	36	7%
SNA	37	6%	35	7%
N	135	24%	99	20%
A	166	30%	144	30%
M	99	19%	118	25%
E	23	4%	52	11%

Observations:

Significant reduction in ABS/SNA rate.

The rate of M and E was increased significantly. Note that in 2023 we reduced the number of externals sat in each course to a maximum of two. The impact of this decision has been positive.

Positive results compared to typical performance	Negative results compared to typical performance
Chemistry	English with respect to the number of SNA grades
DVC	Geography
Mathematics	History – large numbers of ABS and SNA
Physics	Maori
Samoan	Science

Level 3 Externals

2022 431 external entries

2023 354 external entries

Result	2022 Number of results	2022 Percentage	2023 Number of results	2023 Percentage
ABS	66	15%	38	11%
SNA	84	19%	57	16%
N	91	21%	68	19%
A	133	31%	124	35%
M	43	11%	54	15%
E	14	3%	13	4%

Observations:

Significant reduction in ABS/SNA rate.

The rate of M and E was increased. Note that in 2023 we reduced the number of externals sat in each course to a maximum of two. The impact of this decision has been positive. The reduction in numbers sitting did not negatively impact overall pass rates.

Positive results compared to typical performance	Negative results compared to typical performance
Chemistry	Economics – a lot of SNA
Media Studies	English – a lot of SNA
Physics	Geography
	Maths with Stats – also very high SNA rate
	Science – also very high SNA and ABS rates

Analysis of Target Setting

Level 1

Number of benchmark students	Number of benchmark students who achieved the target	Number of benchmark students who did NOT achieve the target	Total number of target students	Number who achieved the target	Number who got more than the target	Number who did not achieve the target
10	4	6	99	50	14	35

Number predicted to not achieve	Number who actually did not achieved	Number predicted to achieve	Number who actually achieved	Number predicted to get Merit	Number who actually got Merit	Number predicted to get Excellence	Number who actually got Excellence
18	29	47	50	24	15	10	7

Comment: The benchmark students were selected to monitor our performance. The fact that 6 of the 10 did not reach the expected target indicated a fault in the tracking system.

Our ability to set targets at this level was poor and at the high levels we clearly overestimated the ability of a number of students.

Level 2

Number of benchmark students	Number of benchmark students who achieved the target	Number of benchmark students who did NOT achieve the target	Total number of target students	Number who achieved the target	Number who got more than the target	Number who did not achieve the target
9	7	2	95	58	10	27

Number predicted to not achieve	Number who actually did not achieved	Number predicted to achieve	Number who actually achieved	Number predicted to get Merit	Number who actually got Merit	Number predicted to get Excellence	Number who actually got Excellence
14	26	56	42	15	17	11	8

Comment:

A similar result to Level 1 except that our ability to judge performance of the more able students was better.

Level 3

Number of benchmark students	Number of benchmark students who achieved the target	Number of benchmark students who did NOT achieve the target	Total number of target students	Number who achieved the target	Number who got more than the target	Number who did not achieve the target
10	8	2 (they got more than the target)	71	49	5	17

Number predicted to not achieve	Number who actually did not achieved	Number predicted to achieve	Number who actually achieved	Number predicted to get Merit	Number who actually got Merit	Number predicted to get Excellence	Number who actually got Excellence
22	23	27	32	15	12	8	4

Comment:

A much better performance in terms of predicting the final outcome. Once again a slightly optimistic view was taken of our more able students.

Other General Observations and recommendations:

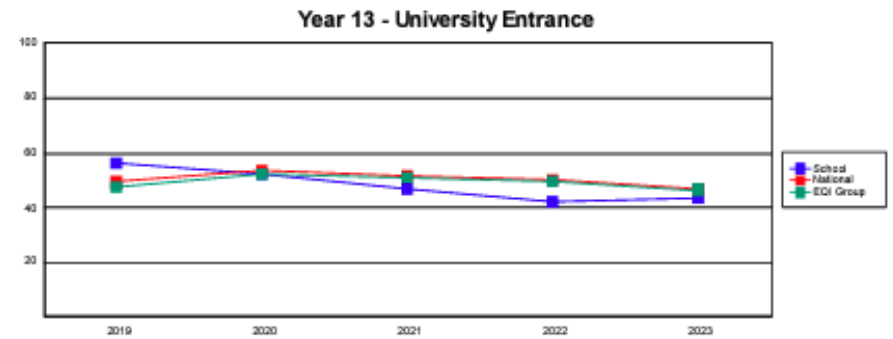
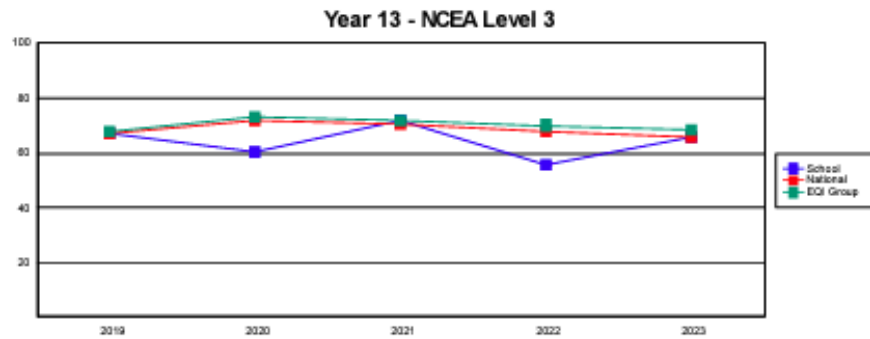
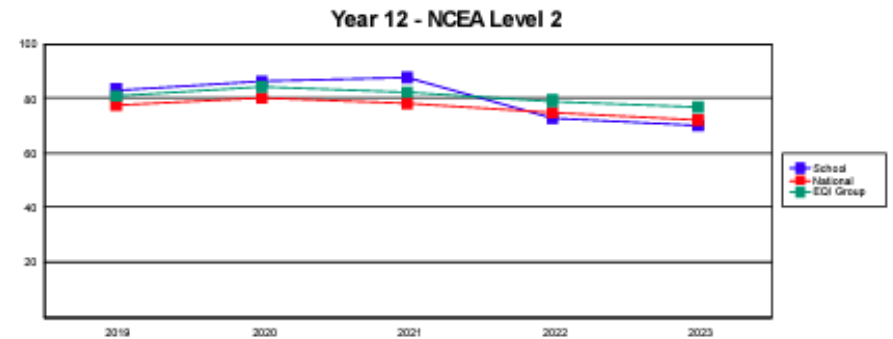
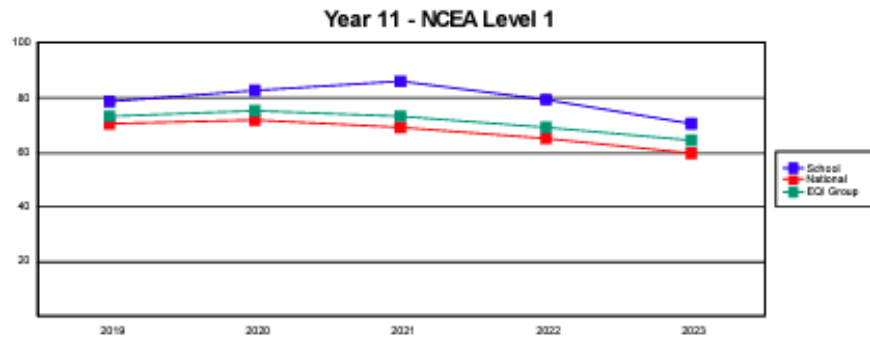
SNA/ABS rates increase as the students get older; from 11% at L1 to 27% at 3. However, this is a significant reduction on historical figures. The change to reducing the number of externals sat in Level 2 and 3 had a positive impact on external results. There is still potential to reduce the rate of ABS/SNA at Level 3 in particular.

General Recommendations

- Continue with the approach we adopted in 2023 in regards to access to externals.
- Need to continue to change the feedback process to students – they need to be encouraged to submit work and have the teacher advise them about what they now need to do in a general sense. This was inconsistent across teachers based on student feedback.
- Introduce a yearly (at start of year) PLD programme to ensure all staff are fully appraised of the assessments processes of the College
- Continue with all the covid and NCEA interventions introduced during 2021 onwards.
- More information needs to be exchanged between teachers and students to ensure the teaching matches the course outcomes that students require.
- Review the tracking process especially at Level 1 – this will need to involve far more monitoring especially given the reduction in assessment at this level. Tracking was ineffective in 2023. A much stronger culture of tracking needs to take place. We need to track our benchmark students to see if achievement is tracking as it should. We need to also use tools such as Assay far more frequently.
- In terms of ethnic variation – there was a high degree of volatility in the ethnic data. If we just consider Level 1 and 2 all groups declined in at least one level. The declines in achievement are typically independent of ethnicity.
- A stronger focus on attendance would assist in improving results. The correlation between attendance and achievement is well known.

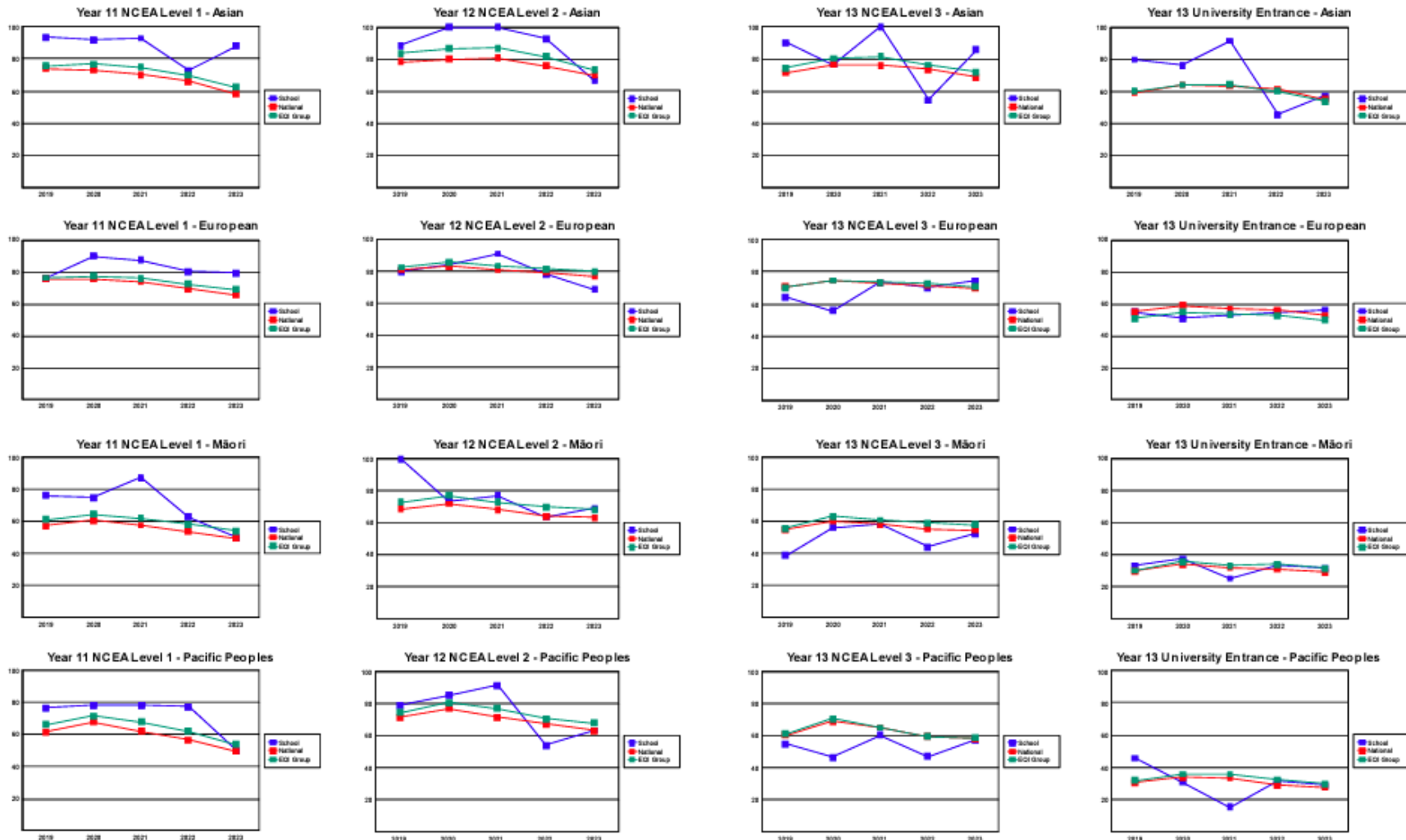
Appendix

Overall results compared to national and equity grouping (moderate socioeconomic barriers).

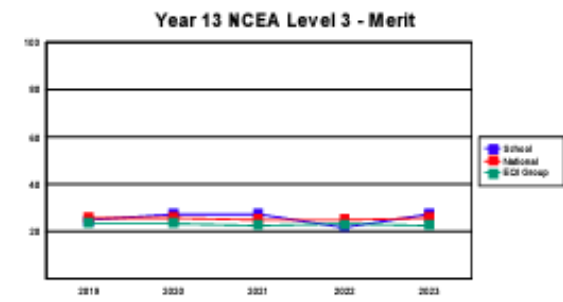
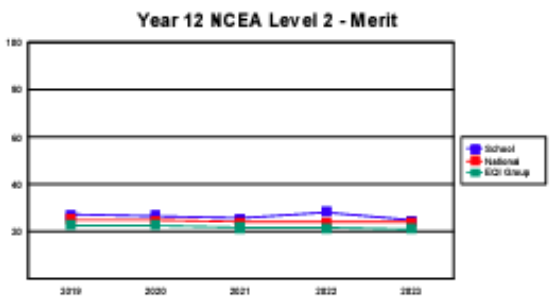
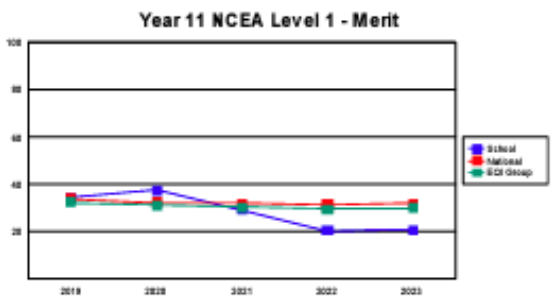
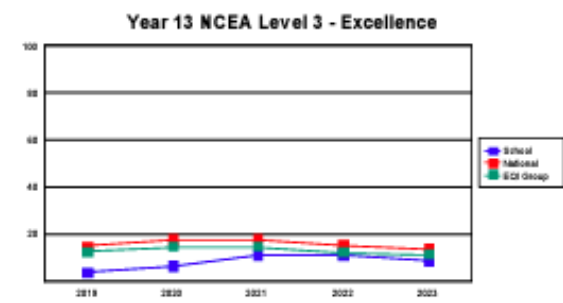
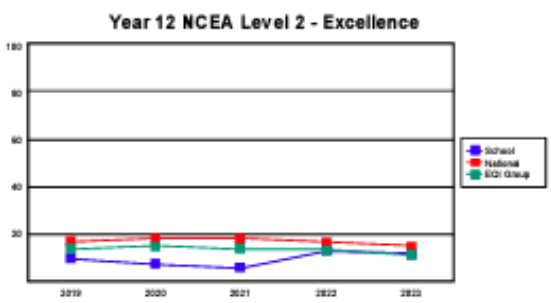
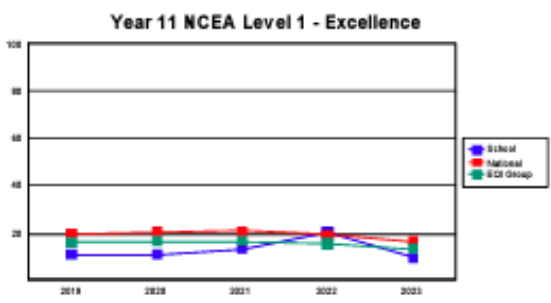


Overall results grouped by ethnicity.

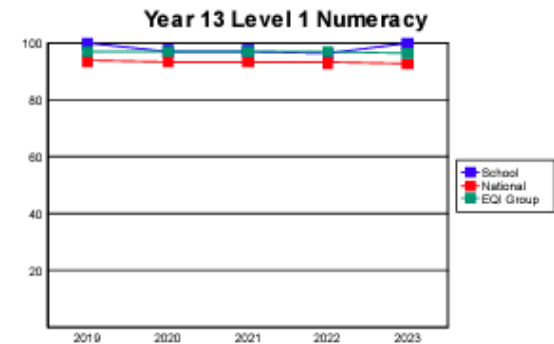
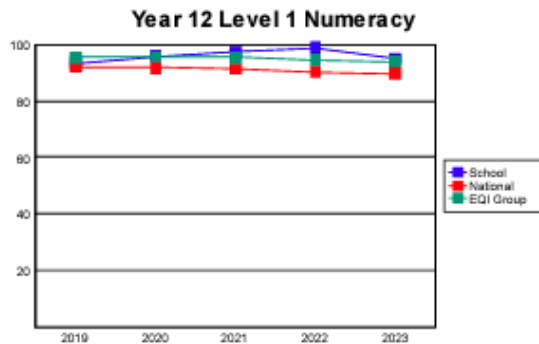
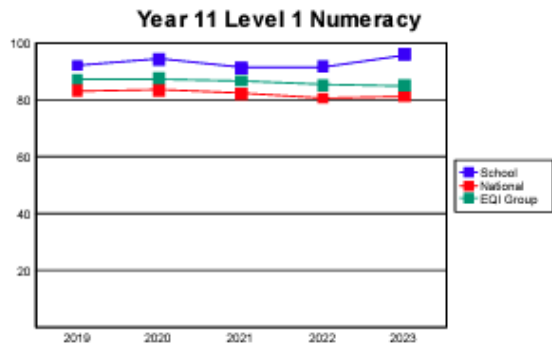
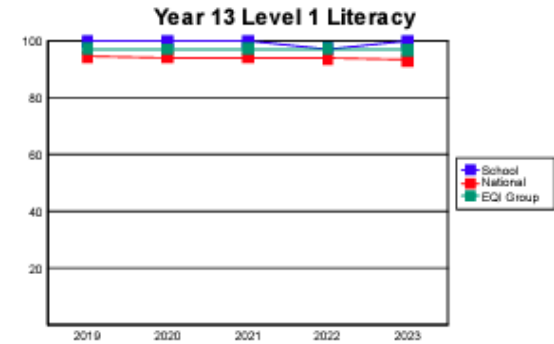
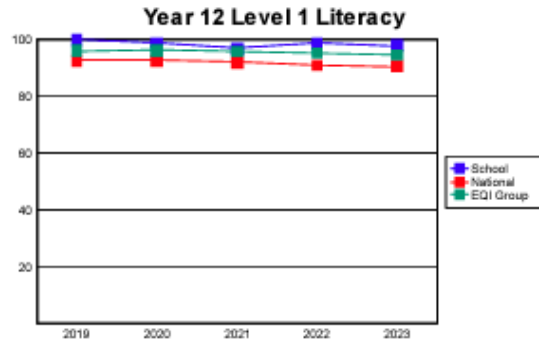
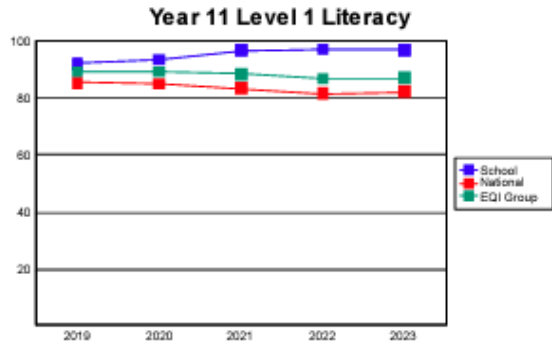
PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: St Bernard's College



Overall Endorsement Results compared to national and equity grouping (moderate socioeconomic barriers).



Overall Literacy/Numeracy results compared to national and equity grouping (moderate socioeconomic barriers).



Statement for Annual Report with regards to KIWI Sports (2023)

The College is a Year 7 to Year 13 School offering a wide range of sports across all year levels.

The funding received from the Ministry of Education that is earmarked for Kiwi Sport amounted to \$15,220.00

The College in 2023 budgeted and spent over \$175,000.00 on sports activities, resources and personnel.

The Kiwi Sport funding was used to partially offset the salary of the Director of Sport.

In 2023 69% of our students (approx.450) participated in sport. St Bernard's College offered 26 different sporting codes. Individuals and teams of students competed at local, regional and national levels and were encouraged to strive to be the very best that they could and to compete at the highest level. The College annual Sports Honours Awards continues to be one of the College highlights with a small but significant number of students recognized for sporting excellence and for service to sport.

School leavers were also provided with information regarding sporting opportunities that exist outside the college umbrella and encouraged to further commit to physical exercise and sport by joining sports club or taking out membership to a fitness centre or gym.

Statement for Annual Report with regards to Employer Responsibility (2023)

St Bernard's College acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith.

The Board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters.

The Board complies with the conditions contained in employment contracts for teaching and non-teaching staff. St Bernard's College ensures that the Catholic special character of the school is upheld and supported in all aspects of employment.

The Board ensures strong leadership by recognising the Principal as the school's educational leader, the chief executive, and an employee of the Board.

St Bernard's College is a member of EAP Services which can be confidentially accessed by all staff free of charge.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST BERNARD'S COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of St Bernard's College ('the College'). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the College on his behalf.

Opinion

We have audited the financial statements of the College on pages 2 to 17, 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 College:

- 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 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 for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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 College for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board 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 College for assessing the College'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 College, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 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 College'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 College'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 College'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 College 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 College 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, Statement of Variance and Statement of Compliance with Employment Policy, 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 College 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the College.



Hamish Anton

Partner

for Deloitte Limited

On behalf of the Auditor-General

Wellington, New Zealand