

AQUINAS COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	00482
Principal:	Matt Dalton
School Address:	183 Pyes Pa Road, Pyes Pa, Tauranga 3183
School Postal Address:	183 Pyes Pa Road, Pyes Pa, Tauranga 3183
School Phone:	(07)543 2400
School Email:	admin@aquinas.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Rod Way	Presiding Member	Elected	30/09/2025
Matt Dalton	Principal ex Officio		
Fr Phillip Billing	ex Officio		
Therese Ford-Cartwright	Proprietors Representative	Proprietors Rep	
Claire Sokimi	Proprietors Representative	Proprietors Rep	
Amy Rogers	Proprietors Representative	Proprietors Rep	
Kelly Jury	Parent Representative	Elected	30/09/2025
James McNamee	Parent Representative	Elected	30/09/2025
Ruth Dunne	Parent Representative	Elected	30/09/2025
Finley Jones	Student Representative	Elected	30/09/2023
Karen Guise	Staff Representative	Elected	30/09/2025

AQUINAS COLLEGE

Annual Report - For the year ended 31 December 2022

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Aquinas College

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Rod Way

Full Name of Presiding Member

Signature of Presiding Member

8th June 2023

Date:

Susan Van Zyl

Full Name of Acting Principal

Signature of Acting Principal

8th June 2023

Date:

Aquinas College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	7,013,591	6,633,062	6,981,276
Locally Raised Funds	3	1,142,613	795,230	1,273,604
Use of Proprietor's Land and Buildings		2,615,000	2,000,000	1,827,500
Interest Income		19,722	2,200	9,639
Total Revenue		10,790,926	9,430,492	10,092,019
Expenses				
Locally Raised Funds	3	602,013	123,800	526,920
Learning Resources	4	6,161,513	6,097,105	6,708,945
Administration	5	923,479	926,324	504,192
Finance		14,357	6,000	22,745
Property	6	3,147,427	2,509,859	2,327,570
Loss on Disposal of Property, Plant and Equipment		41,005	-	16,514
		10,889,794	9,663,088	10,106,886
Net Surplus / (Deficit) for the year		(98,868)	(232,596)	(14,867)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(98,868)	(232,596)	(14,867)

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

Aquinas College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,141,529	868,232	1,126,846
Total comprehensive revenue and expense for the year		(98,868)	(232,596)	(14,867)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		36,024	120,000	29,550
Equity at 31 December		1,078,685	755,636	1,141,529
Accumulated comprehensive revenue and expense		1,061,313	739,636	1,124,765
Reserves		17,372	16,000	16,764
Equity at 31 December		1,078,685	755,636	1,141,529
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.				
Reserves Opening Balance		16,764		15,554
Board Fees Donated		608		1,210
Reserves at 31 December		17,372	-	16,764

Aquinas College

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	922,772	600,000	542,509
Accounts Receivable	8	497,599	450,000	497,784
GST Receivable		15,729	-	44,137
Prepayments		18,404	15,000	18,481
Inventories		-	-	-
Investments	9	657,564	640,000	643,377
		<u>2,112,068</u>	<u>1,705,000</u>	<u>1,746,288</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	11	774,888	720,000	836,235
Revenue Received in Advance	12	521,104	433,807	178,513
Provision for Cyclical Maintenance	13	53,753	45,000	29,137
Finance Lease Liability	14	51,278	50,000	41,963
Funds held in Trust	15	205,464	210,000	196,120
		<u>1,606,487</u>	<u>1,458,807</u>	<u>1,281,968</u>
Working Capital Surplus/(Deficit)		505,581	246,193	464,320
Non-current Assets				
Property, Plant and Equipment	10	757,509	724,443	902,442
		<u>757,509</u>	<u>724,443</u>	<u>902,442</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	115,016	125,000	122,063
Finance Lease Liability	14	69,389	90,000	103,170
		<u>184,405</u>	<u>215,000</u>	<u>225,233</u>
Net Assets		<u><u>1,078,685</u></u>	<u><u>755,636</u></u>	<u><u>1,141,529</u></u>
Equity		<u><u>1,078,685</u></u>	<u><u>755,636</u></u>	<u><u>1,141,529</u></u>

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

Aquinas College

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,923,529	2,388,294	1,730,384
Locally Raised Funds		921,796	634,208	1,022,478
International Students		539,277	544,829	111,449
Goods and Services Tax (net)		28,410	-	(17,372)
Payments to Employees		(1,085,008)	(742,403)	(1,274,453)
Payments to Suppliers		(1,924,637)	(1,052,685)	(1,344,202)
Interest Paid		(14,357)	(6,000)	(22,745)
Interest Received		19,722	2,200	9,639
Net cash from/(to) Operating Activities		408,732	1,768,443	215,178
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	66,420	
Purchase of Property Plant & Equipment (and Intangibles)		(129,280)	(770,863)	(214,046)
Purchase of Investments		(14,187)	(640,000)	(9,186)
Net cash from/(to) Investing Activities		(143,467)	(1,344,443)	(223,232)
Cash flows from Financing Activities				
Furniture and Equipment Grant		36,024	120,000	29,550
Finance Lease Payments		69,630	(170,000)	(56,289)
Funds Administered on Behalf of Third Parties		9,344	210,000	31,787
Net cash from/(to) Financing Activities		114,998	160,000	5,048
Net increase/(decrease) in cash and cash equivalents		380,263	584,000	(3,006)
Cash and cash equivalents at the beginning of the year	7	542,509	16,000	545,515
Cash and cash equivalents at the end of the year	7	922,772	600,000	542,509

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Aquinas College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Aquinas 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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the 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 15.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) 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:

Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) 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 fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

n) Funds Held in Trust

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

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

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,915,744	1,536,062	1,730,384
Teachers' Salaries Grants	5,097,847	5,097,000	5,250,892
	7,013,591	6,633,062	6,981,276

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	441,654	558,700	605,074
Curriculum related Activities - Purchase of goods and services	294,679	104,008	-
Fees for Extra Curricular Activities	208,274	-	338,745
Trading	16,539	21,500	57,730
Other Revenue	2,237	-	55,284
International Student Fees	179,230	111,022	216,771
	1,142,613	795,230	1,273,604
Expenses			
Extra curricular activities costs	208,274	-	-
Curriculum related activity costs	227,780	-	333,721
Trading	23,253	19,350	57,208
International Student - Student Recruitment	13,341	3,000	42,302
International Student - Employee Benefit - Salaries	68,444	66,890	77,106
International Student - Other Expenses	60,921	34,560	16,583
	602,013	123,800	526,920
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	540,600	671,430	746,684

During the year the School hosted 16 International students (2021:17)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	491,714	452,296	267,677
Information and Communication Technology	162,981	204,809	113,800
Library Resources	-	-	3,546
Employee Benefits - Salaries	5,243,333	5,097,000	6,005,156
Staff Development	30,276	53,000	31,801
Depreciation	233,209	290,000	286,965
	6,161,513	6,097,105	6,708,945

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	11,103	10,000	8,335
Board Fees	4,505	4,600	3,990
Board Expenses	9,222	6,580	3,115
Communication	10,900	11,100	11,226
Consumables	74,809	59,130	4,606
Legal Fees	5,232	4,000	2,060
Other	36,543	58,738	100,159
Employee Benefits - Salaries	750,752	752,292	344,835
Insurance	20,413	19,884	17,781
Service Providers, Contractors and Consultancy	-	-	8,085
	<u>923,479</u>	<u>926,324</u>	<u>504,192</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	30,209	21,900	20,883
Consultancy and Contract Services	99,194	118,100	99,666
Cyclical Maintenance Provision	91,523	37,000	51,193
Heat, Light and Water	126,488	117,078	118,121
Rates	16,065	15,600	14,263
Repairs and Maintenance	54,533	79,590	77,232
Use of Land and Buildings	2,615,000	2,000,000	1,827,500
Security	12,571	17,370	11,825
Employee Benefits - Salaries	101,844	103,221	106,887
	<u>3,147,427</u>	<u>2,509,859</u>	<u>2,327,570</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	922,772	600,000	542,509
Cash and cash equivalents for Statement of Cash Flows	<u>922,772</u>	<u>600,000</u>	<u>542,509</u>

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

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	54,380	50,000	38,034
Teacher Salaries Grant Receivable	443,219	400,000	459,750
	<u>497,599</u>	<u>450,000</u>	<u>497,784</u>
Receivables from Exchange Transactions	54,380	50,000	38,034
Receivables from Non-Exchange Transactions	443,219	400,000	459,750
	<u>497,599</u>	<u>450,000</u>	<u>497,784</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	657,564	640,000	643,377
Total Investments	<u>657,564</u>	<u>640,000</u>	<u>643,377</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Asset Amendment \$	Depreciation \$	Total (NBV) \$
2022						
Furniture and Equipment	449,644	60,181	(22,671)	1,990	(80,204)	408,940
Information and Communication Technology	119,547	43,155		14,882	(78,290)	99,294
Motor Vehicles	62,708		(119)	(12,995)	(10,087)	39,507
Leased Assets	181,432	25,944		(44,249)	(50,720)	112,407
Library Resources	89,111			22,158	(13,908)	97,361
Balance at 31 December 2022	<u>902,442</u>	<u>129,280</u>	<u>(22,790)</u>	<u>(18,214)</u>	<u>(233,209)</u>	<u>757,509</u>

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Furniture and Equipment	2,538,790	(2,129,850)	408,940	2,537,295	(2,087,651)	449,644
Information and Communication T	1,776,262	(1,676,968)	99,294	1,733,106	(1,613,559)	119,547
Motor Vehicles	106,208	(66,701)	39,507	131,443	(68,735)	62,708
Leased Assets	208,529	(96,120)	112,409	302,625	(121,193)	181,432
Library Resources	575,177	(477,818)	97,359	441,503	(352,392)	89,111
Balance at 31 December	<u>5,204,966</u>	<u>(4,447,457)</u>	<u>757,509</u>	<u>5,145,972</u>	<u>(4,243,530)</u>	<u>902,442</u>

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	45,310	60,000	173,345
Accruals	172,505	80,000	70,804
Employee Entitlements - Salaries	36,874	60,000	534,717
Employee Entitlements - Leave Accrual	520,199	520,000	57,369
	<u>774,888</u>	<u>720,000</u>	<u>836,235</u>
Payables for Exchange Transactions	774,888	720,000	836,235
	<u>774,888</u>	<u>720,000</u>	<u>836,235</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	7,785	-	-
International Student Fees in Advance	477,004	433,807	116,957
Other revenue in Advance	36,315	-	61,556
	<u>521,104</u>	<u>433,807</u>	<u>178,513</u>

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	151,200	151,200	163,392
Increase to the Provision During the Year	91,523	37,000	51,193
Use of the Provision During the Year	(73,954)	(18,200)	(63,385)
Provision at the End of the Year	<u>168,769</u>	<u>170,000</u>	<u>151,200</u>
Cyclical Maintenance - Current	53,753	45,000	29,137
Cyclical Maintenance - Non current	115,016	125,000	122,063
	<u>168,769</u>	<u>170,000</u>	<u>151,200</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on recent quotes received from a painter.

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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	68,694	50,000	53,941
Later than One Year and no Later than Five Years	66,410	90,000	115,077
Later than Five Years	-	-	-
Future Finance Charges	(14,438)	-	(23,885)
	<u>120,667</u>	<u>140,000</u>	<u>145,133</u>
Represented by			
Finance lease liability - Current	51,278	50,000	41,963
Finance lease liability - Non current	69,389	90,000	103,170
	<u>120,667</u>	<u>140,000</u>	<u>145,133</u>

15. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	205,464	210,000	196,120
	<u>205,464</u>	<u>210,000</u>	<u>196,120</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 School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

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

The Proprietor of the School, Catholic Diocese of Hamilton, 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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,505	3,990
<i>Leadership Team</i>		
Remuneration	748,657	741,492
Full-time equivalent members	6	6
Total key management personnel remuneration	753,162	745,482

There are 10 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance and Property 4 members that meet 7 times a year. 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	5-6	5-6

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
120-130	2.00	2.00
110-120	4.00	3.00
100-110	12.00	13.00
	18.00	18.00

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual \$0	2021 Actual \$0
Total Number of People	-	-

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	922,772	600,000	542,509
Receivables	497,599	450,000	497,784
Investments - Term Deposits	657,564	640,000	643,377
Total Financial assets measured at amortised cost	<u>2,077,935</u>	<u>1,690,000</u>	<u>1,683,670</u>

Financial liabilities measured at amortised cost

Payables	774,888	720,000	836,235
Finance Leases	120,667	140,000	145,133
Total Financial Liabilities Measured at Amortised Cost	<u>895,555</u>	<u>860,000</u>	<u>981,368</u>

21. Events After Balance Date

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

22. Comparatives

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

Independent Auditor's Report

To the Readers of Aquinas College's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Aquinas College (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 4 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 9 June 2023. This is the date at which our opinion is expressed.

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

Basis 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 School 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 School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to

the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand



Analysis of Variance

2022

Strategic Objective: Catholic Character

A commitment to develop students, their whānau and members of our College community to be of strong faith, knowledge, deep spirituality, and committed service to others.

Strategic Goals

- Implement and embed our shared understanding of our Graduate Profile. Integrate into programmes and practices.
- To review and embed the Special Character within Aquinas College as part of a three-year review cycle.
- Strengthen opportunities for authentic encounters with Christ across our community.

Annual Goals

- 1.1. To strengthen our shared understanding of the Aquinas College Graduate Profile.
- 1.2. 'Encounter with Christ' opportunities are frequent and ongoing.
- 1.3. Strategic Growth in Knowledge – To assist our community in their growth in knowledge and understanding of Jesus Christ, his teachings and the Catholic Church.
- 1.4. Christian Witness – To empower our community to integrate their faith and life.
- 1.5. Safeguarding and strengthening Special Character through stewardship, kaitiakitanga and compliance with legal obligations.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We strengthened our shared understanding of the Aquinas College Graduate Profile.</p>	<p>Increased understanding across the school community was engendered through visual aids, professional development and community-wide communications.</p> <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>		<p>Continue to embed.</p>
<p>A focus on facilitating frequent and ongoing opportunities for our students to 'Encounter Christ'.</p>	<p>The Intentional Discipleship Pathway was further strengthened in 2022 to provide a full senior pathway, which intersected with the Middle School through peer-to-peer ministry.</p> <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>		<p>Strengthen and embed Intentional Discipleship Pathway within the college.</p>

<p>A focus on 'Strategic growth in knowledge' to assist our community in their growth in knowledge and understanding of Jesus Christ, his teachings and the Catholic Church.</p>	<p>Staff professional learning and development strengthened knowledge and understanding of Jesus Christ, his teachings and the Catholic Church. A focus on the new evangelisation cycle was maintained.</p> <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>	<p>The onset of Omicron saw the postponement and then cancellation of the full-staff retreat.</p>	<p>Establishment of a staff Special Character committee to support the work of the DRS and the IDP to be genuinely and authentically across the curriculum.</p>
<p>A focus on 'Christian witness' – To empower our community to integrate their faith and life.</p>	<p>Graduate Profile signage is prominent across the college and in every classroom.</p> <p>Strengthened partnership with the Cluny sisters.</p> <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>		<p>Further art and sculptural pieces have been commissioned as part of the property upgrades.</p> <p>2023 Goal is to have a greater community focus:</p> <ul style="list-style-type: none"> ● Authentically empower our community's active Christian witness and practices through the use of prayer and forging an intentional connection with our Parishes.
<p>A focus on 'Safeguarding and strengthening Special Character' through stewardship, kaitiakitanga and compliance with legal obligations.</p>	<p>The quota of Tagged Teachers is now met.</p> <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>		<p>Work is ongoing to establish active roles and responsibilities of Tagged Teachers.</p>

Strategic Objective: Learning and Wellbeing

A commitment to design and deliver teaching and learning programmes that meet each student where they are at, connects them to the learning experience, are fully inclusive and promote success regardless of their situation and background.

Strategic Goals

- Create opportunities and equip students for personal success with a specific focus on priority learners and meaningful future pathways.
- Strengthen the engagement of curricular programmes with global and local narratives, both historical and contemporary, in order to facilitate stewardship and kaitiakitanga.
- Support and resource practices to promote wellbeing for all students and staff.
- Provide staff with opportunities to strengthen teaching, leadership and learner support capability through professional learning.

Annual Goals

- 2.1. Maintain College wide academic excellence, with a focus on reducing disparities in achievement and endorsements across genders and ethnicities.
- 2.2. Teachers foster caring and inclusive learning communities where every learner feels that their contribution is valued and that they can participate to their full potential.
- 2.3. Teachers empower and support learners to experience success, achieve qualifications, and effectively transition to further learning through effective and innovative teaching practices.
- 2.4. Strengthen wellbeing practices across the College to ensure that learners and staff feel cared for and provided with support as required.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Undertook to maintain college-wide academic excellence, with a focus on reducing disparities in achievement and endorsements across genders and ethnicities.	<p><u>2022 Achievement Targets</u></p> <ul style="list-style-type: none"> - University Entrance: 80% TARGET MET 82% - NCEA Level 3: 95% (65% with endorsement) TARGET NOT MET 93%, 61% Endorsement - NCEA Level 2: 95% (60% with endorsement) TARGET PARTIALLY MET 99%, 59% Endorsement - NCEA Level 1: 95% (70% with endorsement) TARGET PARTIALLY MET 94%, 74% Endorsement <p>- Year 10 STAMSA Learning progress at/above Understanding level (90%) TARGET MET 92%</p>	Where targets were not met, they were within percentage points. In another Covid-19 disrupted year, these results were a healthy picture of equity and excellence across the college.	<p><u>2023 Achievement Targets are set as:</u></p> <ul style="list-style-type: none"> - University Entrance: 80% - NCEA Level 3: 95% (60% with endorsement) - NCEA Level 2: 95% (65% with endorsement) - NCEA Level 1: 95% (75% with endorsement) <ul style="list-style-type: none"> - Year 10 STAMSA Learning progress at/above Understanding level (90%) - Year 9 STAMSA Learning progress at/above Understanding level (90%) - Year 8 STAMSA Learning progress at/above Understanding level (85%)

	<p>- Year 9 STAMSA Learning progress at/above Understanding level (90%) TARGET MET 93% - Year 8 STAMSA Learning progress at/above Understanding level (85%) TARGET MET 88% - Year 7 STAMSA Learning progress at/above Understanding level (85%) TARGET MET 91%</p> <p><i>Also see Middle School Academic Report and Senior School Academic Report.</i></p>		<p>- Year 7 STAMSA Learning progress at/above Understanding level (85%)</p>
<p>Teachers foster caring and inclusive learning communities where every learner feels that their contribution is valued, their wellbeing is enhanced, and they can participate to their full potential through the effective use of:</p> <ul style="list-style-type: none"> ● A localised curriculum integrating our Graduate Profile. ● Culturally responsive and relational pedagogy. ● Differentiated practices. 	<p>There was an abundance of naturally occurring evidence through established practices and through intentional actions to ensure caring and inclusive learning communities where every learner feels that their contribution is valued, and their wellbeing is enhanced.</p> <p>A focus within our professional learning communities and faculties was:</p> <ul style="list-style-type: none"> ● Further developing a localised curriculum integrating our Graduate Profile. ● Strengthening culturally responsive and relational pedagogy. ● Differentiated practices to support the learning and wellbeing of all learners. <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>		<p>In 2023, we need to establish mechanisms to evaluate targets such as this more easily. While we can point to many actions, we need to have more measurable outputs.</p> <p>Within our professional learning communities and faculties, we need to remain focussed on:</p> <ul style="list-style-type: none"> ● Further developing a localised curriculum integrating our Graduate Profile. ● Strengthening culturally responsive and relational pedagogy. ● Differentiated practices to support the learning and wellbeing of all learners. <p>2023 Goals, supported by an NZCER survey, will be:</p> <ul style="list-style-type: none"> ● Through mana-enhancing relationships, teachers will promote equitable outcomes through differentiated practices to respond to the individual needs of learners.

<p>Teachers empower and support learners to experience success, gain qualifications, and effectively transition to further learning through effective and innovative teaching practices.</p> <ul style="list-style-type: none"> • Leaders inspire a shared vision of accelerated learner progress and achievement, particularly for Māori, Pasifika, learners with additional needs and boys. • Teachers are supported to be proactive and skilled in the early identification of learners achieving below their potential, goal setting and learning conversations. • Teachers share a clear understanding of what each group of learners needs to achieve the next level in their learning and how best to respond to their needs. • Ensuring a dynamic curriculum through the ongoing development of relevant, rich and responsive learning resources that are inclusive and equitable. 	<p>Strengthened our shared understanding of our vision for accelerated learner progress, next steps for learning progress and achievement and universal design for learning principles.</p> <p>Further strengthening of our internal tracking and evaluative processes.</p> <p>Establishment of a new Kahui Ako Within School Teacher role - Measuring Impact</p> <p><i>Also, see above</i></p> <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>		<p>Within our professional learning communities and faculties, we need to remain focussed in this space.</p> <p>2023 Goals, supported by an NZCER survey, will be:</p> <ul style="list-style-type: none"> • Teachers are supported to continually improve their practice by understanding the impact they are having on students' learning and adjusting their approaches accordingly.
<p>Strengthen wellbeing practices across the College to ensure that learners and staff feel cared for and provided with support as required.</p> <ul style="list-style-type: none"> • Plan and implement initiatives and learning opportunities to support students and staff in their wellbeing and encourage 	<p>Students: A strengthening of wellbeing supports and practices through the college's mentoring programme was established</p> <p>Staff: A considerable inquiry was led into staff wellbeing, which is still being unpacked.</p>	<p>The impacts on wellbeing of students and staff as a result of Omicron were acutely felt. 2022 was a very disruptive year, which generated considerable challenges for our people.</p>	<p>The goal is carried forward into 2023.</p>

<p>them to take steps to manage their own wellbeing in their learning and how best to respond to their needs.</p>	<p><i>Also, see the 2022 Annual Plan Progress Report</i></p>		
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Strategic Objective: Whānau and Community Engagement

A commitment to establishing educationally powerful connections and relationships with whānau and communities. Working in partnership to provide access to a greater range and depth of resources to support the education endeavour and improved outcomes for all students.

Strategic Goals

- Strengthen engagement with wider College community with particular focus on Māori and Pasifika whānau.
- To develop partnerships with mana whenua to support local curriculum development.
- Continue dialogue with the entire College community, with a specific focus on Māori and Pasifika whānau and whānau of students with learning support needs, to promote a learning environment where all students can achieve personal excellence.

Annual Goals

- 3.1.** Engaging with Māori whānau and mana whenua to strengthen authentic partnerships and support local curriculum development.
3.2. Strengthening functional relationships with Māori and Pacific whānau groups to drive engagement and culturally responsive and relational practices.
3.3.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Engaged with mana whenua to strengthen authentic partnerships and support local curriculum development.</p> <p>Strengthened functional relationships with Māori and Pacific whānau groups to drive engagement and culturally responsive and relational practices.</p>	<p>Iwi and whānau connections continued to be strengthened.</p> <p>Turi Ngatai agreed to become our kaumatua, following on from his late father.</p> <p>With the Board's support, a new SLT position (two years fixed-term) was established to begin in 2023 - Pou Ārihi Matauranga Māori.</p> <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>		<p>2023 Goals are:</p> <ul style="list-style-type: none"> • Engaging with Māori whānau and mana whenua to strengthen authentic partnerships and support local curriculum development. • Strengthening functional relationships with Māori and Pacific whānau groups to drive engagement and culturally responsive and relational practices.
<p>Undertook community consultation through various feedback-seeking opportunities.</p>	<p>While community consultation was undertaken in many forms throughout 2022, the following were not completed:</p>	<ul style="list-style-type: none"> • <u>Rongahia Te Hau</u> - Due to the disruption of Covid-19 this body of work was delayed throughout the year, but the timeliness of it 	

	<ul style="list-style-type: none"> ● Rongahia Te Hau - Not completed in 2022 ● Health programme consultation - Completed in 2022 ● Strategic plan review - Not completed in 2022 ● STAMSA implementation review - Not completed in 2022 <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>	<p>meant it was postponed to 2023, assuming our PLD hours are not expired.</p> <ul style="list-style-type: none"> ● <u>Strategic plan review</u> - a full consultation is planned for 2023 as part of recasting the next three-year strategic plan. ● <u>STAMSA implementation review</u> - It was determined that an implementation review was premature following two disrupted years due to Covid-19. A review of STAMSA implementation will be completed in 2023. 	
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Strategic Objective: Our Culture

A commitment to establishing a holistic and positive school culture which is safe, supportive, encouraging, inviting, and challenging for students and staff.

Strategic Goals

- Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning.
- A strong commitment to promoting a safe and inclusive environment, free from racism, discrimination and bullying.
- Promote holistic education and servant leadership through curricular and extracurricular endeavours.
- Strengthen restorative practices to support relationships across the community that are open and inclusive.

Annual Goals

- 4.1.** College staff foster a safe, nurturing environment supported by a strong pastoral care network in which each member of the community is known, respected, cared for and aware that they are loved unconditionally by God
- 4.2.** To further develop a College-wide approach to continuous self-review and evidence-based decision making.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>College staff fostered a safe, nurturing environment supported by a strong pastoral care network in which each member of the community is known, respected, cared for and aware that they are loved unconditionally by God.</p>	<p>Behaviour management processes were reviewed to ensure they are fair, clear to all, guided by restorative practice and linked to Catholic social teaching. Strengthened our shared understanding of restorative practices.</p> <p>A staff professional development plan was implemented in 2022 for restorative practices - introduction and training for new staff, refreshers for established staff, external PLD for Deans and other identified staff.</p> <p>Senior and Middle Leadership meetings maintained a focus on mana enhancing relationships.</p> <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>	<p>Inconsistency in the way student behaviour is managed. eg. some classroom issues are often referred to the Dean instead of following the process.</p>	<p>Further evaluation of our behaviour management processes is warranted after the 2022 review. Ongoing strengthening of shared best practices is required.</p> <p>Making staff aware of where to find the school behaviour management document.</p> <p>Continue to incorporate the PLD sessions for staff.</p> <p>Ongoing</p>
<p>We continued to develop a College-wide approach to continuous self-review and evidence-based decision-making through a range of scheduled reviews.</p>	<p>Internal self-review continued to be strengthened to support evidence-based decision making</p> <ul style="list-style-type: none"> ● BOT Faculty Reviews - Completed ● Faculty Evidence-Based Reviews - Completed ● Special Character Review 2022 action items - Completed ● Pastoral Care Review 2022 action items - Completed ● Curriculum Review 2022 action items - Completed ● STAMSA two-year implementation review - Not Completed (as above) 		

	<i>Also, see the 2022 Annual Plan Progress Report</i>		
Review the process of award structures in the College to ensure equitable outcomes and visibility of success for all student cohorts.	<p>Middle School Honours and Contribution awards system were established.</p> <p>Senior School Colours, Honours, Contribution and Service Awards were established.</p> <p><i>Also, see the 2022 Annual Plan Progress Report</i></p>		A thorough review of end-of-year prizegiving structures to be undertaken in 2023 with a view to seeking greater alignment with our Touchstones, Graduate Profile and vision for holistic education

Strategic Objective: Facilities and Resources

A commitment to ensuring that facilities and resources support improved student outcomes.

<p>Strategic Goals</p> <ul style="list-style-type: none"> Continue the development of the physical environment and resources of the College to reflect our Catholic Character, improve student outcomes and manage potential future growth.
<p>Annual Goals</p> <p>5.1. Continue dialogue and engagement with the Diocese and Rubix on property projects</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Continued dialogue and engagement with the Diocese and Rubix on property projects:</p> <ul style="list-style-type: none"> Promote and progress the roll growth application. Progress Administration block remodelling to include 2 x LSC offices Progress the heating and cooling systems review. 	<p>Air quality upgrades: Planning for the work was undertaken, with the works to be completed November 2022 - May 2023.</p> <p>Administration block: Planning for the work was undertaken, with the works to be completed from April 2023 - September 2023.</p> <p>New block: Planning for the work was scoped.</p>		<p>Continue to liaise with the project managers, architects, onsite contractors and Diocese (where appropriate) to support the continuation/completion of these projects.</p>

Aquinas College Student Achievement Targets 2022

As in previous years, our Annual Plan will continue to aim for high levels of achievement across the school, as reflected in objective 2.1 of this Annual Plan. However, we also recognise and acknowledge that there are groups of students who are at risk of not achieving their potential. Specific achievement targets have been established in response to our 2021 achievement data and wider academic trends.

Our Mission Statement includes the following - “recognising the uniqueness of the individual and challenging them to realise their potential”. For this to happen we as teachers must continue our own Professional Learning, with a focus on putting the student at the centre of the learning together with identifying and responding to the needs of individuals as they arise. Teaching as Inquiry and learning how we can “differentiate the learning” for our students in the classroom will continue to be key aspects of achieving this. The use of culturally responsive and relational pedagogy, ICT and its integration into our learning programmes are also important aspects of this.

Student Achievement Target (1/3):

Provide support and alternative pathways (as required) to ensure 100% literacy and numeracy achievement rates for Year 11 Students.

Background Data

- 48% of the Year 11 cohort (undertaking 11MAT in 2022) were below the expected standard in Numeracy (as measured through e-asTTle). The achievement deficit applies to boys (55%), girls (42%), Maori (38%), Pacific Peoples (50%) Asian (50%) and European (48%). This has been triangulated with the Algebra Exam EOY (32% below) and overall STAMSA (24% below the expected curriculum level). NB: This data does not include 2021 10P students.
- 34% of the Year 10 cohort were below the expected standard in Literacy (Reading) and 21% below in Literacy (writing). The achievement deficit applies to boys (33%,44%), girls (34%, 29%), Maori (64%, 50%), Pacific Peoples (50%,50%), European (32%, 35%) and Asian (22%, 21%).

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Ongoing tracking and identification of students at risk of not achieving. 2. Achievement Standard and Unit Standard pathways available. 3. Facilitated Deans/Leaders of Learning achievement meetings (1-2 per term). 	<p>100% Achievement in NCEA Level 1 Literacy for Year 11 Students.</p> <p>99% Achievement in NCEA Level 1 Numeracy for Year 11 Students.</p>	<p>One student did not meet the Numeracy target.</p>	<p>This student is being supported to attain this qualification.</p>

4. Investigate acceleration provision for student at risk of not achieving.			
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Student Achievement Target (2/3):

Improve the progress and achievement of writing for specific cohorts of Years 8 - 10 students to focus on ideas, structure and punctuation. At a granular level, 2021 data demonstrated the following:

Background Data:

Year 8

Writing (% below the expected level)	
2021	19% of all boys compared with 2% of all girls.

Year 9

Writing (% below the expected level)		
2021	13% (47)	20% (12)

NB: () represents the number of students

Year 10

Writing (% below the expected level)				
	Cohort (31)	Boys (18)	Girls (13)	Māori (4)
2021	27%	32%	23%	24%

NB: () represents the number of students

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Teaching teams to unpack diagnostic testing data and use it to inform strategies and reflect on the impact of their teaching and learning programmes. Sharing of strategies across Learning Areas to support student progress and achievement.</p> <ol style="list-style-type: none"> 2. Continued data tracking and support for identified students at risk of not achieving, especially those students working at a 'Developing Level'. 3. Deliberately incorporate Te Ao Māori contexts in learning programmes. Promote learner agency. 4. Set up a Literacy specific database of these students to assist with transitions across Years 7 – 10. 5. Face to face meetings with parents and whānau for students at risk of not achieving. 6. Investigate acceleration provision for students at risk of not achieving. 7. Differentiated practice to meet the students where they are at with their learning. Use TAI methods to ensure that teachers are continually reflecting on the teaching and learning of these students. 8. 9. CRRP professional development and specific in-class support from WST- M&P and AST 'Cultural Responsiveness'. 	<p>LINK TO THE 2022 MIDDLE SCHOOL ACADEMIC REPORT</p> <p>Year 8 Writing: These results show that our Year 8 cohort is performing below the expected level in writing with 74% of students achieving at an 'Understanding', 'Applying' or 'Extending' level. This is inconsistent with their 2021 achievement data which showed 91%. A group of 30 students (23 Males and 7 Females) have been identified as achieving below the level expected at Year 8 in their writing. This is very concerning as this was a target group in the Annual Plan to improve the progress and achievement of writing for students to focus on ideas, structure and punctuation. At a granular level 2021 data demonstrated that 19% males (10 males) compared with 2% of females (1 female) were below the expected level.</p> <p>This is also reflected in the ethnicities table below where two groups are above the threshold of 77% and a sizeable regression which exists across. Māori students 2021 data shows 89% achieving 'at/above' curriculum expectations whereas 2022 data shows 75%. European students illustrate a further regression of 20% between their 2021 data (91%) and 2022 data (71%).</p>		<p>In response to this sizeable regression in writing progress a targeted Literacy Programme has been developed to focus on surface and deeper features required to be a successful writer. This will be run by a specialist teacher in 2023 and students will attend 5 lessons across a cycle. These classes will operate at Years 8 and 9. An on-going Year 7 to 10 Literacy meeting will continue to run led by the LOL Languages to address the deficit in writing skills and to align the learning journey of our students through the middle years. The iDeaL spelling programme will be introduced to develop phonological awareness and the Writer's Toolbox will continue to be used to enhance punctuation and writing structure knowledge. These students will be intensely tracked and monitored to target areas for growth in their foundational writing knowledge. In addition:</p> <p>Year 9 Include explicit teaching through Māori lenses for those classes not using a New Zealand novel. Continue with Read Theory, but use it all year even during the novel study. Encourage use across the cohort. Look at ways to scaffold and model for the Creative Writing and Visual Text assessments, so boys can attain the Extending level. Ongoing</p>

9. Writing professional development and specific in-class support from WST- Literacy.

Year 9 Writing:

82% at Understanding and above 31% at Applying and 31% at Extending. The percentage of boys and of Māori are still slightly lower at 79% and 80%. The Extending level needs work for the boys, as this is still 8% lower overall than for the girls.

The 90% target was not met, 6% more students gained the Extending level in 2022 than in 2021. The school goal of Applying and Extending grades being at least 30% each was exceeded. The results suggest that allowing for choice provided students with opportunities to work to their own strengths and achieve success. Choices were offered to allow less confident students to achieve success and extend GATE students. Write That Essay was used mainly for Term 1 assessment. Education Perfect was used consistently by Social Sciences teachers, Read Theory used by three classes. Use of Read Theory definitely made a positive difference when used on a regular basis - E-asttle data reflected a marked improvement from Term 1 to Term 3.

Year 10 Writing:

91% at Understanding and above 31% at Applying and 35% at Extending.

The target of 90% was met and exceeded. Applying and Extending results improved greatly on the previous year (Applying moving from 28% to 31% and Extending moving

development of the ANZH curriculum with a focus in 2023 being the development of the local area study of Te Rae O Papamoa. It is the intention to provide an authentic learning opportunity for students to visit the historic site and engage with local iwi to learn the local narrative.

Year 10

To continue focusing on active participation in our classes with our faculty mantra for the year of “re-connect, re-engage, re-ignite”.

Provide a range of meaningful activities including explicit device / non-device tasks that are: relevant, collaborative and differentiated to continue to track and accelerate literacy learning, providing explicit reading and writing tasks as an embedded and consistent part of our programme add to our Mātauranga Māori kete by reading and investing in PD time.

See also, the 2023 Annual Plan

from 21% to 35%). The Year 10 programme continued to develop based on the changes made in the previous year, in preparation for the NCEA changes, the Curriculum refresh, and preparation for the co-requisite literacy standards. Increased and targeted and explicit literacy teaching and learning happened in all Year 10 classes. There was continued investment in texts and resources that focus on Bicultural Aotearoa. Making independent choices for the enjoyment of personal reading was embedded, along with developing personal connections to reading material. There was further embedding of Mātauranga Māori “lenses” in our programmes, allowing ākonga to view ideas and texts from differing perspectives (ie kaitiakitanga, tinorangatiranga from te ao Māori)

Student Achievement Target (3/3):

Improve the achievement of Numeracy for the Year 8 and 10 cohort. 2021 data has demonstrated an achievement deficit for boys, girls and students. There was a regression in Year 9 based on the 2021 data for Māori student achievement.

Background Data:

Year 8

Mathematics (% below the expected level)				
	Cohort (18)	Boys (11)	Māori (3)	Pasifika (2)
2021	16%	20%	16%	33%

NB: () represents the number of students

Year 10

Mathematics (% below the expected level)		
	Cohort (23)	Māori (4)
2021	21%	27%

NB: () represents the number of students

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> Teaching teams to unpack diagnostic testing data and use it to inform strategies and reflect on the impact of their teaching and learning programmes. Also using diagnostic tools, such as IKAN and NumPA to identify acquisition level of numeracy strategies to inform learning programme. Continued data tracking and support for identified students at risk of not achieving, especially those students working at a 'Developing Level'. Set up a maths specific database of these students to assist with transitions across Years 7 – 10. 	<p>LINK TO THE 2022 MIDDLE SCHOOL ACADEMIC REPORT</p> <p>Year 8 Numeracy: These results show that our Year 8 cohort is performing well above the expected levels in numeracy with 87% of students achieving at an 'Understanding', 'Applying' or 'Extending' level. This aligns with the 2021 data, which shows the Year 8 cohort maintaining a similar number (84%) of students at/above the expected levels of progress. There are eight male students and seven female students, who are working towards the expected level of the curriculum of proficient Level 4 in</p>		<p>To target the students who are working 'below' the expected level of the curriculum a Numeracy Programme will be offered in 2023 to focus on process and ide. The LoL Mathematics/WST Numeracy leader will continue to meet with teachers of Years 7 - 10 to strengthen teaching and learning programmes across the middle years.</p> <p>See also, the 2023 Annual Plan</p>

<ol style="list-style-type: none"> 4. Face to face meetings with parents and whānau for students at risk of not achieving. 5. Investigate acceleration provision for students at risk of not achieving. 6. Use TAI methods to ensure that teachers are continually reflecting on the teaching and learning of these students. 7. Run a differentiated classroom utilising group work, problem solving and differentiated resources 8. CRRP professional development and specific in-class support from WST- M&P and AST 'Cultural Responsiveness'. 9. Tuakana-Teina: Put in place individual student tutors and/or Lunchtime maths help with kai to entice students to attend. 	<p>numeracy. Overall, students who are working at and above the expected level shows more equity between the genders with 85% of males while 89% of females are. While overall females have maintained the number of students (89%) at/above the expected curriculum level, based on the 2021 data, it is noted that the 2022 data shows a higher proportion of males now working at the expected curriculum level.</p> <p>The ethnicities table below shows all ethnicities are above the threshold of 77%. There has been a 4% improvement across the European group (88%) while Māori students have regressed 4% to 80% based on the 2021 data. We will continue to monitor and track this.</p> <p>Year 10 Numeracy: The data has been disaggregated to exclude those students who have been accelerated in Year 10 (31 students) and are working at NCEA Level 1. From the remaining Year 10 Cohort we can see that 24% of the students are working towards the expected curriculum level of 5P-5A. This is also supported by the e-asTTle data which showed: 57.9% were at recommended curriculum level of 5A. 69 students (78.5%) were at 5P or higher.</p>		
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Aquinas College

Kiwisport

For the Year Ended 31 December 2022

Kiwisport is a Government initiative to support students' participation in organised sport. In 2022 , the school received total Kiwisport funding of \$14,274.63 (excluding GST). The funding is spent on providing a wide range of sporting opportunities for all students at all levels . Funds have been put towards a dedicated sports office manned by two staff organising teams , coaches, equipment and uniforms. The number of students participating in organised sport being 64% of the school roll.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Aquinas College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.