

# ST HILDA'S COLLEGIATE SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 380

**Principal:** Jackie Barron

**School Address:** 2 Cobden Street

**School Postal Address:** 2 Cobden Street

**School Phone:** 03 4770989

**School Email:** [businessmanager@shcs.school.nz](mailto:businessmanager@shcs.school.nz)

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Gretchen Beardmore	Presiding Member	Election	
Jackie Barron	Principal ex Officio		
Andrea Chisholm	Parent Representative	BOP Representative	
Carthika Luxaman	Parent Representative	Election	13/05/25
Craig Ashton	Parent Representative	Election	
Craig Erasmus	Parent Representative	BOP Representative	
Louise Taylor	Parent Representative	BOP Representative	
Lucy Doherty	Parent Representative	Election	
Peter Sinclair	Parent Representative	BOP Representative	
Ryan Priemus	Parent Representative	Election	
Dion Phar	Parent Representative	Co-opted	
Carla Joint	Staff Representative	Election	
Tarryn Croot	Pupil Representative	Election	1/10/24
Megha Senthikumar	Pupil Representative	Election	1/11/25

**Accountant / Service Provider:** Jan Clark - Business Manager

# ST HILDA'S COLLEGIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# ST HILDA'S COLLEGIATE SCHOOL

## Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the school.

The School's 2024 financial statements are authorised for issue by the Board.

Gretchen Beardmore  
Full Name of Presiding Member



Signature of Presiding Member

9.5.25

Date:

Jackie Barron  
Full Name of Principal



Signature of Principal

9.5.25

Date:

# ST HILDA'S COLLEGIATE SCHOOL

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	5,163,473	4,846,400	5,107,530
Locally Raised Funds	3	1,509,806	1,258,073	1,480,908
Use of Proprietor's Land and Buildings		1,412,500	1,210,000	1,207,500
Interest		81,492	25,000	73,004
Gain on Sale of Property, Plant and Equipment		1,550	-	830
<b>Total Revenue</b>		8,168,821	7,339,473	7,869,772
<b>Expense</b>				
Locally Raised Funds	3	645,231	519,284	541,612
Learning Resources	4	5,065,439	4,720,682	4,885,505
Administration	5	607,210	529,638	553,895
Property	6	1,857,815	1,646,725	1,629,927
<b>Total Expense</b>		8,175,695	7,416,329	7,610,939
<b>Net Surplus / (Deficit) for the year</b>		(6,874)	(76,856)	258,833
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(6,874)	(76,856)	258,833

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 HILDA'S COLLEGIATE SCHOOL

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		2,165,243	1,804,335	1,804,335
Total comprehensive revenue and expense for the year		(6,874)	(76,856)	258,831
Contribution - Furniture and Equipment Grant		84,087	66,000	102,077
<b>Equity at 31 December</b>		2,242,456	1,793,479	2,165,243
Accumulated comprehensive revenue and expense		2,309,490	1,860,513	2,232,277
Reserves		(67,034)	(67,034)	(67,034)
<b>Equity at 31 December</b>		2,242,456	1,793,479	2,165,243

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 HILDA'S COLLEGIATE SCHOOL

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,006,472	700,517	1,072,264
Accounts Receivable	8	460,320	632,805	632,806
GST Receivable		12,268	24,640	24,656
Prepayments		28,103	32,981	32,981
Work in Progress		-	113,505	113,505
Inventories	9	19,026	16,778	16,779
Investments	10	903,094	850,980	850,981
		2,429,283	2,372,206	2,743,972
<b>Current Liabilities</b>				
GST Payable		-	-	-
Accounts Payable	12	683,787	602,618	602,618
Borrowings	13	-	13,842	13,842
Revenue Received in Advance	14	313,530	274,483	274,483
Provision for Cyclical Maintenance	15	108,444	67,500	67,500
Finance Lease Liability	16	37,359	19,900	19,900
Funds held in Trust	17	479,062	507,913	507,915
		1,622,182	1,486,256	1,486,258
<b>Working Capital Surplus/(Deficit)</b>		807,101	885,950	1,257,714
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,577,042	1,059,624	1,059,624
		1,577,042	1,059,624	1,059,624
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	77,834	114,500	114,500
Finance Lease Liability	16	63,853	37,595	37,595
		141,687	152,095	152,095
<b>Net Assets</b>		2,242,456	1,793,479	2,165,243
<b>Equity</b>		2,242,456	1,793,479	2,165,243

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

# ST HILDA'S COLLEGIATE SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,348,879	1,296,400	1,245,922
Locally Raised Funds		1,254,422	1,000,000	1,161,215
International Students		391,207	262,834	230,648
Goods and Services Tax (net)		12,372	(15,000)	(18,447)
Payments to Employees		(964,865)	(970,000)	(934,861)
Payments to Suppliers		(1,616,753)	(1,533,328)	(1,385,351)
Interest Received		83,394	25,001	55,884
Net cash from/(to) Operating Activities		508,656	65,907	355,010
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(534,127)	(419,304)	(430,654)
Purchase of Investments		(52,113)	-	(35,117)
Net cash from/(to) Investing Activities		(586,240)	(419,304)	(465,771)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		84,087	66,000	102,077
Contributions from / (Distributions to) Ministry of Education		-	-	-
Finance Lease Payments		(29,600)	(21,956)	(21,956)
Painting Contract Payments		(13,842)	-	-
Funds Administered on Behalf of Other Parties		(28,853)	(62,394)	343,216
Net cash from/(to) Financing Activities		11,792	(18,350)	423,337
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(65,792)</b>	<b>(371,747)</b>	<b>312,576</b>
Cash and cash equivalents at the beginning of the year	7	1,072,264	1,072,264	759,688
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,006,472</b>	<b>700,517</b>	<b>1,072,264</b>

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 HILDA'S COLLEGIATE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 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 \$33 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 15.

###### *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 11.



### **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 16. Future operating lease commitments are disclosed in note 21.

#### *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) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

#### **i) Property, Plant and Equipment**

Land and buildings owned by the Crown 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Furniture and equipment	10–15 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) 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 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.

## **l) Revenue Received in Advance**

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

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.

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

**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.

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

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

**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

Government Grants - Ministry of Education  
Teachers' Salaries Grants  
Other Government Grants

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
1,269,775	1,268,000	1,283,591
3,849,044	3,550,000	3,807,866
44,654	28,400	16,073
5,163,473	4,846,400	5,107,530

## 3. Locally Raised Funds

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

### Revenue

Donations & Bequests  
Curriculum related Activities - Purchase of goods and services  
Fees for Extra Curricular Activities  
Trading  
Other Revenue  
International Student Fees

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
544,360	498,000	558,996
478,092	368,099	196,672
92,175	82,240	413,928
19,310	22,000	22,835
42,474	24,900	58,475
333,395	262,834	230,002
1,509,806	1,258,073	1,480,908

### Expense

Extra Curricular Activities Costs  
Trading  
Other Locally Raised Funds Expenditure  
International Student - Employee Benefits - Salaries  
International Student - Other Expenses

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
304,579	258,324	365,037
67,485	22,000	18,003
38,733	27,500	31,234
125,604	110,000	49,522
108,830	101,460	77,816
645,231	519,284	541,612
864,575	738,789	939,296

*Surplus/ (Deficit) for the year Locally Raised Funds*

## 4. Learning Resources

Curricular  
Other Learning Resources  
Information and Communication Technology  
Employee Benefits - Salaries  
Staff Development  
Depreciation

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
410,836	477,565	388,060
3,196	9,500	3,202
105,351	43,217	45,771
4,283,122	3,959,600	4,253,532
57,854	60,800	40,171
205,080	170,000	154,769
5,065,439	4,720,682	4,885,505

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	7,762	8,000	7,732
Board Fees & Expenses	55,282	54,000	51,996
Operating Leases	6,741	4,500	4,011
Legal Fees	3,469	7,000	6,760
Other	101,150	74,138	71,514
Employee Benefits - Salaries	406,322	359,000	390,716
Insurance	26,484	23,000	21,166
	<u>607,210</u>	<u>529,638</u>	<u>553,895</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	-	-	2,202
Cyclical Maintenance	37,417	54,815	69,741
Heat, Light and Water	78,704	83,000	69,171
Repairs and Maintenance	59,927	46,185	41,652
Use of Land and Buildings	1,412,500	1,210,000	1,207,500
Other Property Expenses	197,998	178,325	169,265
Employee Benefits - Salaries	71,269	74,400	70,396
	<u>1,857,815</u>	<u>1,646,725</u>	<u>1,629,927</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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	1,008,236	705,162	1,076,909
Bank Overdraft	(1,764)	(4,645)	(4,645)
Cash and cash equivalents for Statement of Cash Flows	<u>1,006,472</u>	<u>700,517</u>	<u>1,072,264</u>

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

Of the \$1,006,472 Cash and Cash Equivalents, \$313,530 of Revenue Received in Advance is held by the School, as disclosed in note 14.

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	80,842	212,070	177,618
Receivables from the Ministry of Education	4,244	4,244	4,244
Interest Receivable	15,235	17,119	17,120
Banking Staffing Underuse	-	-	34,452
Teacher Salaries Grant Receivable	359,999	399,372	399,372
	<u>460,320</u>	<u>632,805</u>	<u>632,806</u>
Receivables from Exchange Transactions	96,077	229,189	194,738
Receivables from Non-Exchange Transactions	364,243	403,616	438,068
	<u>460,320</u>	<u>632,805</u>	<u>632,806</u>

## 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Stationery	\$ 19,026	\$ 16,778	\$ 16,779
	<u>19,026</u>	<u>16,778</u>	<u>16,779</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	903,094	850,980	850,981
	<u>903,094</u>	<u>850,980</u>	<u>850,981</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Rowing	70,829	-	-	-	(12,436)	58,393
Furniture and Equipment	891,277	351,622	(758)	-	(132,287)	1,109,854
Motor Vehicles	-	12,519	-	-	(2,086)	10,432
Information Technology	11,659	71,076	-	-	(7,658)	75,077
Playground	280	213,505	(280)	-	(18,504)	195,001
Leased Assets	55,354	73,316	-	-	(28,492)	100,178
Library Resources	30,226	3,040	(1,543)	-	(3,617)	28,107
<b>Balance at 31 December 2024</b>	<u>1,059,625</u>	<u>725,078</u>	<u>(2,580)</u>	<u>-</u>	<u>(205,080)</u>	<u>1,577,042</u>

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Rowing	287,223	(228,830)	58,393	287,223	(216,394)	70,829
Furniture and Equipment	1,912,598	(802,744)	1,109,854	1,574,222	(682,945)	891,277
Motor Vehicles	12,519	(2,086)	10,432	-	-	-
Information and Communication	350,793	(275,717)	75,076	309,479	(297,821)	11,658
Playground	213,505	(18,504)	195,001	280	-	280
Leased Assets	140,567	(40,389)	100,178	111,853	(56,499)	55,354
Library Resources	52,004	(23,897)	28,107	51,623	(21,397)	30,226
<b>Balance at 31 December 2024</b>	<u>2,969,209</u>	<u>(1,392,167)</u>	<u>1,577,042</u>	<u>2,334,680</u>	<u>(1,275,056)</u>	<u>1,059,624</u>

## 12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	139,496	129,116	129,116
Accruals	46,648	8,892	8,892
Banking Staffing Overuse	14,102	-	-
Employee Entitlements - Salaries	443,478	433,150	433,150
Employee Entitlements - Leave Accrual	40,063	31,460	31,460
	<u>683,787</u>	<u>602,618</u>	<u>602,618</u>
Payables for Exchange Transactions	683,787	602,618	602,618
	<u>683,787</u>	<u>602,618</u>	<u>602,618</u>

The carrying value of payables approximates their fair value.

## 13. Borrowings

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Painting Contract due within one year	-	13,842	13,842
	<u>-</u>	<u>13,842</u>	<u>13,842</u>
Painting Contract due after one year	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

In 2024, the Board signed an agreement with Programmed Maintenance (the contractor) for an agreed programme of work covering an five year period. The programme provides for an interior and exterior repaint of the Proprietor owned buildings in 2025, with regular maintenance in subsequent years.

## 14. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
International Student Fees in Advance	308,055	250,243	250,243
Other revenue in Advance	5,475	24,240	24,240
	<u>313,530</u>	<u>274,483</u>	<u>274,483</u>

## 15. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	182,000	127,185	127,185
Increase to the Provision During the Year	63,250	54,815	54,815
Use of the Provision During the Year	(33,138)	-	-
Other Adjustments	(25,834)	-	-
Provision at the End of the Year	<u>186,278</u>	<u>182,000</u>	<u>182,000</u>
Cyclical Maintenance - Current	108,444	67,500	67,500
Cyclical Maintenance - Non current	77,834	114,500	114,500
	<u>186,278</u>	<u>182,000</u>	<u>182,000</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.



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

## 16. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	37,359	19,900	19,900
Later than One Year and no Later than Five Years	63,853	37,595	37,595
Future Finance Charges	-	-	-
	<u>101,212</u>	<u>57,495</u>	<u>57,495</u>
<b>Represented by</b>			
Finance lease liability - Current	37,359	19,900	19,900
Finance lease liability - Non current	63,853	37,595	37,595
	<u>101,212</u>	<u>57,495</u>	<u>57,495</u>

## 17. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	479,062	507,913	507,913
	<u>479,062</u>	<u>507,913</u>	<u>507,913</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.

## 18. Related Party Transactions

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

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

The Proprietor of the School (St Hilda's Colligate School Incorporated ) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

Under an agency agreement, the Proprietor collects funds on behalf of the School. These include donations payable to the School. The amounts collected in total were \$515,398 (2023: \$482,421). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$ nil (2023: \$nil).

In addition the school has entered into a Service Level Agreement with the Proprietor for the provision of services, including administration and payroll, for the amount of \$167,082.

The Proprietor provides hostel services that are used by some of the school's students in accordance with a contract between the Board and Proprietor.

## 19. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	5,130	6,855
<i>Leadership Team</i>		
Remuneration	1,263,064	1,411,082
Full-time equivalent members	12	12
Total key management personnel remuneration	1,268,194	1,417,937

There are 11 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance **(2 members)** and Property **(2 members)** committees that meet monthly and quarterly respectively. 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	175 -180	155 - 165
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	13.00	8.00
110-120	6.00	7.00
120-130	3.00	3.00
130-140	2.00	1.00
	24.00	19.00

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

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 21. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$158,440. (2023 \$100,000).

In November 2024, the Board signed a contract with Programmed Maintenance Services for a total contract amount of \$158,440 This an agreed programme of work covering a 5 year period, commencing April 2025.

## 22. 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,006,472	700,517	1,072,264
Receivables	460,320	632,805	632,806
Investments - Term Deposits	903,094	850,980	850,981
Total financial assets measured at amortised cost	<u>2,369,886</u>	<u>2,184,302</u>	<u>2,556,051</u>

#### Financial liabilities measured at amortised cost

Payables	683,787	602,618	602,618
Finance Leases	101,212	57,495	57,495
Painting Contract Liability	-	13,842	-
Total financial liabilities measured at amortised cost	<u>784,999</u>	<u>687,797</u>	<u>673,955</u>

## 23. Events After Balance Date

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ST HILDA'S COLLEGIATE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of St Hilda's Collegiate (the School). The Auditor-General has appointed me Mike Hawken, using the staff and resources of Deloitte 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 19, that comprise the statement of financial position as at 31 December 2024, 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 2024 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 9 May 2025. 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 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 School's approved budget.

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

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

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



- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the information included on the pages accompanying the financial statements 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 (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 School.

A handwritten signature in blue ink, appearing to read "Mike Hawken".

Mike Hawken  
for Deloitte Limited  
On behalf of the Auditor-General  
Dunedin, New Zealand

## Review - Annual Implementation Plan 2024

Ākonga will flourish academically, spiritually and personally, develop a sense of tūhāhā (self), and whanaungatanga, to enable them to be confident, compassionate global citizens.

<p><b>Giving Effect to Te Tiriti o Waitangi</b></p> <p>Board Primary Objective 4</p>	<p><b>Developing and embedding an inclusive school culture</b></p> <p>Board Primary Objective 2&amp;3</p>	<p><b>Explore quality teaching, leadership and structures that make a difference for our learners</b></p> <p>Board Primary Objective 1</p>
<ul style="list-style-type: none"> <li>● Explore connections between school values, special character and Mātauranga Māori.</li> <li>● Te Tuakiritanga - support and grow Te Reo within the school</li> <li>● Resource opportunities for staff to explore Mātauranga Māori in their curriculum area.</li> <li>● Regular consultation/korero opportunities with whānau and students.</li> <li>● Waiata and Haka are further embedded.</li> </ul> <p>NELP - 2, 5, 6</p>	<ul style="list-style-type: none"> <li>● Review, develop and embed St Hilda's values in actions</li> <li>● Develop a plan of action for identified priorities within the Wellbeing Framework.</li> <li>● Develop, resource and implement a Staff well-being plan in consultation with staff.</li> <li>● Embed and enhance understanding of the school-wide Restorative practice and process with staff, students and whanau.</li> <li>● Encourage and promote language and awareness of inclusivity</li> </ul> <p>NELP - 3, 7, 6</p>	<ul style="list-style-type: none"> <li>● Developing culturally responsive teaching and assessment practice and pedagogy to meet the needs of all ākonga.</li> <li>● Explore flexible timetable structures to promote learning.</li> <li>● Te Tuakiritanga - support the growth and development of Te Reo as a subject within the school</li> </ul> <p>NELP - 3, 4, 5, 6</p>

## Annual Plan Review

WHAT		WHO	HOW	PROGRESS & ANALYSIS	NEXT STEPS
<b>Giving Effect to Te Tiriti o Waitangi</b>	Explore connections between school values, special character and Mātauranga Māori. Present and unpack Cultural narrative.	DP Curriculum DP Community Chaplain	<p>Explore next steps in our cultural narrative in particular the history of the Anglican church in Aotearoa.</p> <p>Create visual and written resources to go with this.</p> <p>Develop professional development resources on special character and links to Mātauranga Māori.</p>	<p>Now have a firm basis from which to launch ideas. The cultural narrative launch brought the narrative to life – Megan Potiki launched it with expertise and knowledge.</p> <p>Resources yet to be developed</p> <p>A lot of work around cultural competency and Mātauranga Māori is being done by PD (Rongohia te Hau) led by Judy and Staff Scholarship by Helen Almey.</p> <p>Having community liaisons to help lead and push initiatives too – however this needs to be structured next year for maximum impact and ability to measure success.</p> <p>Resources not been created.</p>	<p>Ensure all new staff have a copy of Cultural narrative and appropriate induction. Start of year - ensure that all new teachers are inducted into our story, cultural narrative and Mātauranga Māori initiatives/what we expect to see/hear.</p> <p>Enhance relationships heightening exposure to Te Reo and blending karakia/prayer; waiata &amp; song. Encourage staff to consider what their task/event/lesson/concept would look like through a Mātauranga Māori lens.</p> <p>Ensure staff know our students and continue to have high expectations.</p> <p>Creating visual connections to Tikanga Maori around the kura. Create visual and written resources to go with activities in school and class.</p> <p>Develop professional development resources that explicitly link cultural</p>



					<p>narrative to our own special character.</p> <p>Start of year - ensure that all new teachers are inducted into our story, cultural narrative and Mātauranga Māori initiatives/what we expect to see/hear.</p>
	<p>Te Tuakiritanga - support the growth and development of Te Reo within the school.</p>	<p>DP Curriculum HoD Languages All Staff BOT</p>	<p>Create a card resource for staff - start with waiata, karakia kai, school haka. Build this resource throughout the year.</p> <p>Phrase of the week.</p> <p>In school Te Reo classes for staff.</p>	<p>Card resource completed and given to all staff. All staff took part in cultural competency training at the beginning of the year.</p> <p>Not all staff are at the same level with Te Reo. Each are on their own journey. All participating in te reo development (Teacher Council registration conversations), waiata and haka.</p> <p>Growing Te Reo in a planned way has not been done but there is definitely more Te Reo in the kura - some student led, and also staff led.</p> <p>Using what we have e.g bilingual signage for places has not been used in our communication verbally and written.</p>	<p>Continue to support staff in their Te Reo Journey - funded by BOT as required. Eg Te Aka or Education Perfect logins.</p> <p>Integrate more Te Reo into our written and verbal communications e.g Ākonga for student, rangatahi for child/child in your care. Encourage support staff to use it in greetings on the phone.</p> <p>In Senior school there may be room for a senior te reo course for life and Uni or offer online ones. Explore how we structure a senior Te Reo class for ākonga wanting to develop this skill.</p> <p>Continue to build opportunities for staff to develop language – community liaisons, PLD and school led initiatives.</p> <p>Request for funds to renovate 103 into a Ruma Māori. Need to ensure we have the Te Reo lessons in there. Request for name of room making it a tikanga Māori space.</p>

	Resource research opportunities for staff to explore Mātauranga Māori concepts for their curriculum area.	DP Curriculum HoDs	<p>PLD Courses advertised to staff.</p> <p>Outside experts identified PLD share time each term built into the PLD plan so expertise is shared widely Centrally Funded PLD (Ministry).</p> <p>Community Liaison roles established.</p> <p>Staff scholarship to look at best practice been very helpful for DP Community.</p> <p>PD on cultural competency and it weaving into AFL also very helpful and progressive of us as a school</p>	<p>Can we measure what we are doing? Have done the student/teacher/whānau feedback survey - could include those results.</p> <p>Staff will analyse Rongohia te Hau data with the guidance of Debbie Ruwhiu.</p> <p>With our focus being on gathering data to ensure we had a clear picture of where we are at and from there create a plan the idea of sharing has not been actioned but will be used going forward.</p> <p>Making explicit the connections across AFL, culturally responsive pedagogy and restorative learning has strengthened the PLD programme.</p>	<p>Continue to build upon and support PD and curriculum development. Rongohia Te Hau to continue in 2025.</p> <p>Analysis of data will generate next steps in building culturally responsive pedagogy in response to community feedback. Measurement for success/progress to be explored. Community Liaison roles established and now need to review measures for progress/success.</p> <p>Departmental sharing of best practice.</p> <p>Utilise the walkthrough model to share and strengthen classroom practice.</p> <p>Continue to highlight the connections within the PLD programme so we build rather than add on.</p>
	Regular consultation/korero opportunities with whānau and students.	DP Community BOT	<p>Regular whānau hui (once per term)</p> <p>Board of Trustee hosted hui.</p> <p>Student voice collected by Prefects</p> <p>Student voice</p>	<p>Have had 3 whānau hui this year - Term 1,2 &amp; 4 TBC</p> <p>Have had consultation forms out to all whānau and students around culturally responsible teaching. Those that attended appreciated the opportunity.</p> <p>Still open to adjusting the hui whānau hui to ensure the structure meets</p>	<p>Continue to offer the hui with discussion around time/structure/activities.</p> <p>Whether we have a hui on the (for example) last Wednesday of every term so it is in place and becomes a fixture.</p> <p>Discuss with the community what they want from the hui. - outcomes/social/planning etc</p>



			<p>wellbeing alignment</p> <p>New initiative: The introduction of a 6 week 'Parents for Parents 'Kōrero.</p> <p>Staff PD at staff meetings:: Managing Challenging Behaviour.</p> <p>Making these visible in different ways - newsletter, assemblies, through student council.</p> <p>Student self review process.</p>	<p>provisions met the NZ Healthy food and drinks guidelines, providing balanced food options.</p> <p>This was facilitated over T2 and 3. 11 people RSVP, however only 7 have turned up regularly for the 3 of the 6 sessions. Topics covered; rephrasing, validation, parent emotional regulation, rupture and repair, perfectionism and the 4 S's. Awesome participant feedback - A worthy workshop and a great way to connect with our community.</p> <p>3-part staff PLD programme. Part one – Emotional regulation, Part two - Classroom strategies for managing difficult classroom behaviour (reframing behaviour, restorative language). Part 3 - School wide approach to managing difficult classroom behaviour.</p> <p>Definitely more visible but need to have more student input in these areas.</p> <p>Student self review process was successful at Whanaungatanga level.</p>	<p>2025 Deliver a Road tour Parent seminar to our community. Topics to be confirmed through parent feedback/issues raised by students</p> <p>2026: Parents for Parents workshop facilitation.</p> <p>Continue to provide PD for staff around relational learning cultures that prioritize the relationship when managing classroom behaviour. Measurements for effectiveness explored.</p> <p>Implement the use of the large School TVs - Whitby/Gym for school value messaging, photos, upcoming events, etc</p> <p>Unpack more of how the students see our values - and if this varies from Year to year. Should be at least twice a year and shared with whanau.</p>
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	<p>Ensure activities within the school enhance belonging and include all ākonga</p>		<p>BoY Orientations with Year 9 and Yr7/8. Connecting the new ākonga to SHCS.</p> <p>Whanauangatanga Resource kete: to update and ensure all staff have access to useful resources/activities to use and build connections between students and with staff.</p> <p>Year 11 programme ‘Loves me Not’ was delivered. It is a ‘whole-school approach’ to prevent harm from relationship abuse, caring teachers and learning and resilience strategies.</p> <p>Attendance data analysed and actions developed to lift attendance.</p> <p>Using the Year level gathering space to deliver messages round friendships,</p>	<p>An important part of the welcome to SHCS</p> <p>Sharing and use of whanautanga resources has been positive.</p> <p>Student feedback was very positive, in that it helps, makes a difference and is very worthwhile</p> <p>Attendance Manager role was established and is keeping accurate records, touching base with families to better understand and offer support to increase attendance. AM spreadsheet maintained and presenting to Deans each term &amp; maintaining regular communication with the Deans.</p> <p>Yr 9 &amp; 10 students really liked hearing for the Year 13s - they shared their experiences, strategies and thoughts.</p>	<p>Continue with the orientation programme.</p> <p>Yr 9 - allow more time for IT set up and explain relational learning culture at SHCS. Also provide a social event for teachers to meet parents - possibly after the DP pastoral evening.</p> <p>Annually Update and upgrade Whanaungatanga resources digitally and physically.</p> <p>Continue with Loves me Not</p> <p>2025 continue with the 2 hour allocation for the Attendance manager role.</p> <p>Create a termly opportunity for year 13s to connect with the Year 9 &amp; 10 year level gatherings.</p>
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			<p>relationships, gossiping, inclusion/acceptance of difference.</p> <p>Lean in Girls Programme for our year 11 cohorts.</p> <p>Growing student wellbeing development by adding value to the Year 9 and 10 health programme. Soul Learning is a preventative te Ao Māori based wellbeing programme that has been explored.</p>	<p>Feedback was that it was useful and relevant.</p> <p>Delivered Part 1 and 2 of a 4 part leadership programme for young women. Positive feedback from students.</p> <p>We met with Leigh Patuawa from Soul Learning. The programme is te Ao Māori journaling style approach to help students incorporate simple process strategies into their daily lives, influence reconnection to self, and promote wider positive change within our schools and communities.</p>	<p>2025 For the year 11 cohort: Deliver Parts 1 and 2 at the BoY and Parts 3 and 4 in the second half of the year. Consider creating groups based more on friendships.</p> <p>Creating visual connections to Tikanga Maori around the kura. Create visual and written resources to go with activities in school and class.</p>
	Develop a plan of action for identified priorities within the Wellbeing Framework.	DP Pastoral	Wellbeing@school survey - use the 2023 Term 4. The survey provided data around: school wide climate and practices, community partnerships, fairness and racism, aggressive student culture, pro-social student culture and strategies, teaching and learning, and resilience strategies.	<p>Feedback presented to Staff, BoT, Staff and students.</p> <p>Survey results are generally pleasing with pockets of data that we can use as our focus areas to add value to student experiences - particularly: Fairness, cultural inclusion, Low level relational aggression (esp in the form of meanness, rumours, gossip, exclusion).</p>	<p>Complete the W@S in 2025, using 2023 as our base year for data comparison.</p> <p>Continue to provide staff and student learning around a relational learning culture to improve these W@S indicators: Cultural and daily backgrounds Fairness School Values Emotional Agility Low level relational aggression (meanness)</p> <p>PLD for staff to encompass: Rongohia te Hau</p>

			<p>Research into Wellbeing frameworks, models, programmes with Aotearoa.</p> <p>Better understand our own Schools current wellbeing provision/framework. Identify what we have - curriculum, non-curriculum programmes, pastoral systems, whanaungatanga groups, special character, &amp; community connections). Where are the gaps? What is our overarching framework?</p>	<p>Exploration of SEL, the Universal Wellbeing Model, Te Ara Whakamana, Wellbeing@School tool kit, PERMAH model. RB Attending The Universal Wellbeing Model conference in Nov 2024.</p> <p>Nov 2024 - Visiting various NI Schools to kōrero and find out how they operate their schools wellbeing framework.</p> <p>School TV - investigation and understanding (access to mental health and wellbeing information for our wider community). Present to the BoT (October).</p> <p>Use of Orah - increasing emotional agility.</p>	<p>Assessment for Learning Relational learning culture - managing classroom behaviour, restorative approaches, fairness in systems, use of Kamar data Emotional Agility awareness - Continue to work towards developing our own wellbeing framework that best suits St Hildas - based on the research collected during 2024.</p> <p>Create a group of interested staff to bring together a Wellbeing Framework forum group - providing space for teachers' voices about our schools wellbeing framework.</p> <p>Use this data collection (quantitative and qualitative) to help inform our own School Wellbeing Framework.</p> <p>Once funding is approved by BoT - use School TV within our school community, providing access to quality information about many wellbeing and mental health concerns, for students, Deans, staff and parents. Develop korero around the topics - feed into parent seminars etc. Continue using Orah for 2025. Student feedback Oct 2025.</p>
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				Better planning and use of the year level gatherings and assemblies for student AKO.	The Deans Level Gathering programme to be fully completed, including the plan and the resources for a Dean to lead each year level session.
	Develop a Staff well-being plan in consultation with staff.	DP Community	Wellbeing committee set up Plan developed for consultation with staff.	<p>This has been a wellbeing philosophy as it is difficult to generate a well being plan with staff as it cannot cater for all.</p> <p>Aim to put on events and offer opportunities to encourage take up and participation.</p> <p>Want to create a culture of this is how we care for staff</p> <p>Morning tea once a term at least</p> <p>Staff social events</p> <p>Tuesday fitness</p> <p>Thurs walk</p> <p>Staff room a place for jigsaws, knitting</p> <p>Thought put in around calendar regarding interviews and reports</p>	<p>Create a St Hilda's te kura tapa wha - These are expectations e.g having your own boundaries e-i pulse. Resources provided to assist staff.</p> <p>Need to induct new staff effectively with wellbeing philosophy and expectations.</p> <p>Have school guidelines on staff wellbeing explored and developed.</p>
	Embed and enhance understanding of the school-wide Restorative practice and process with staff, students and whanau.	DP Pastoral	Restorative Practice training for All staff and a refresher for Board, Teachers.	<p>Term 3 Staff Only Day training.</p> <p>Shift from a Restorative School to a school that values and embeds a Relational Learning Culture.</p> <p>A full Day training for all staff who haven't had any Restorative training (teachers, support staff, Tolcarne staff).</p> <p>Half day refresher for other teachers.</p>	<p>Continue to grow the understanding and strategies around embedding relational. learning culture . Further progress PLD on relational learning culture.</p> <p>Clarify links to assessment/classroom management/cultural competencies.</p> <p>Talk more to the students about what a relational learning culture is - eg:</p>



				Training for BOT & BOP.	assemblies, deans gatherings, Yr 7 and 9 beginning of year orientation.
	Encourage and promote language and awareness of inclusivity.	<p>Director of International</p> <p>All Staff</p> <p>DP Pastoral</p>	<p>International orientation programme, international buddies, school club activities</p> <p>Visually inclusive school - signage etc.</p> <p>PLD plan to have a focus on inclusivity at least once per term</p> <p>Prefects led a seminar for Jnrs around inclusivity Yr 13 facilitated a inclusive 'small group' kōrero with Yr 9/10 students Year 10 lead assembly on meanness</p> <p>One Voice Assembly Presentation – Genevieve Mora as a guest speaker from Voices of Hope, sharing their lived experience with mental health challenges.</p> <p>Peer Mentoring (Year 13</p>	<p>Dual language signage around the school. All new signage to be dual language.</p> <p>Inclusivity has been a focus through assessment for learning, classroom management, cultural competency training for staff.</p> <p>Students responded positively to AKO learning from one another. (positive feedback collected)</p> <p>One off presentations are difficult to measure their success - 20 min message then the presenters leave Content was however appropriate and delivered well. Celebrity aspect can be valued by students</p> <p>Timing allocation within the weekly schedule needs adjusted to avoid</p>	<p>Signage to be used in verbal communications/everyday korero.</p> <p>PLD on inclusivity to be a focus for 2025.</p> <p>Consider having a focus on inclusivity in assemblies</p> <p>Embed Year 13 led kōrero into term 1-3 year 9/10 gatherings time.</p> <p>Carefully consider approaches by providers offering 1 off presentations in the wellbeing/mental health space.</p> <p>Adjust Term 1-2 Tātārīki timetable to</p>

			<p>Leaders) trained by Ms Rachel McMillan. Term 1-3. Tātāriki Time: Yr 13s house leaders with Yr7/8 These students embody our Toa Takitini / Better Together value fostering good relationships with their younger peers with fun activities.</p> <p>New Playground: Being enjoyed by all year levels</p>	<p>Deans gatherings and Peer mentoring/Tātāriki at the same time. Ms. McMillan to stretched</p>	<p>avoid clashes, this will better value these programmes and allow for Ms McMillan to facilitate more productively.</p> <p>Tatariki with all Yr 13's</p> <p>Peer mentoring to sit with Yr 12 training</p>
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WHAT		WHO	HOW	PROGRESS & ANALYSIS	NEXT STEPS
<b>Explore quality teaching, leadership and structures that make a difference for our learners</b>	Developing culturally responsive teaching and assessment practice and pedagogy to meet the needs of all ākonga.	DP Curriculum Principal	PLD focus on Mātauranga Māori, formative assessment and differentiation.	<p>Exploration of the Learning Capabilities Matrix and looking at the data gathered from staff self assessment. Again a focus on stocktaking of where we are at to ensure we are using resources wisely for best effect. From this data we are able to refine our focus on developing student and staff agency in assessment and active reflection.</p> <p>This work links directly with the culturally responsive work being done with Rongohia te Hau and with the restorative learning approach. All three strands of our professional learning programme are focussed on</p>	<p>Using the results from the data gathered to strengthen our pedagogy and define next steps.</p> <p>In AFL the data indicated a school wide focus on Active reflection which will inform our PLD planning.</p>

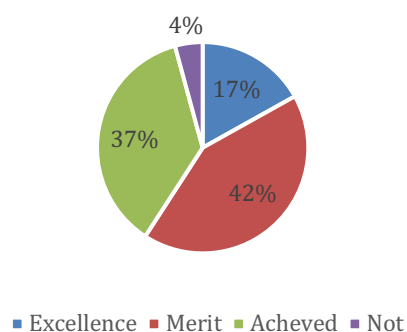
				meeting the needs of all ākonga and developing and enhancing the St Hilda's values.	
	Explore flexible timetable structures to promote learning.	DP Curriculum Sub-committee (staff)	Set up a timetable committee Visit other schools to look at possible models Research into best practice Collect student/parent caregiver voice.	Timetable committee has met and discussed options around timetable.  An adaptation to the B week structure was trialed in Term 3.  No real consensus for major change.	Look at feedback from Term 3 trial and information around lunchtime activities. And possible flow onto timetable/day times.  Committee to identify any areas of focus.
	Te Tuakiritanga - support the growth and development of Te Reo as a subject within the school.	Principal HoD Languages DP Curriculum	Actively seek to recruit a Te Reo teacher. Build internal capability in Te Reo.	Paul Elwood was appointed as a Language Assistant for Te Reo in Term 3 & 4.	Maintain the employment of a Language Assistant in Te Reo. Consider and then implement a senior Te Reo class for interested students.

# Evaluation of Students Progress and Achievement

## 2024 Detail of Results

### Year 13 - Level Three NCEA and UE

Level Three 2024



Out of 71 who completed Year 13

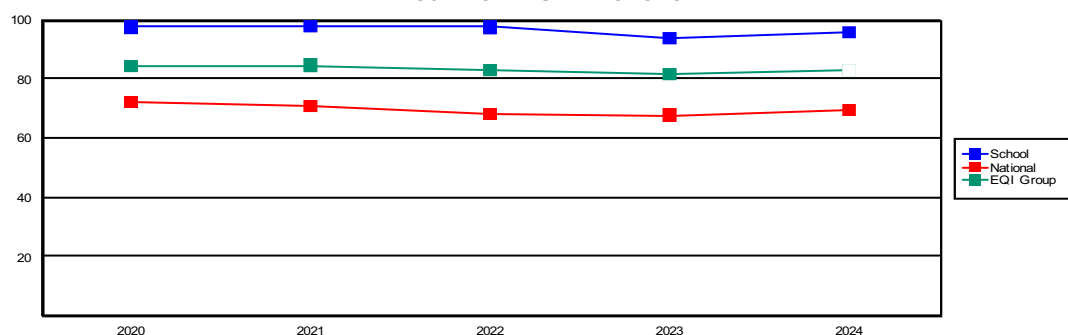
90% got UE [64 students]

96% got Level 3 [68 students]

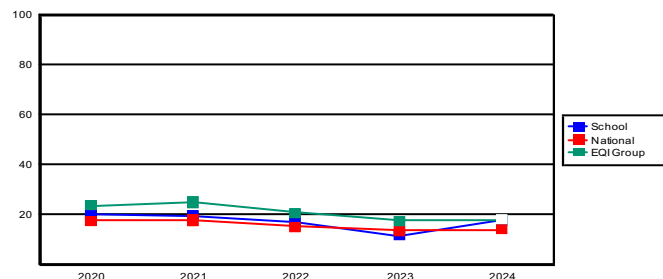
### Endorsements

The percentage of Excellence endorsements is up slightly at 17% compared to 12% in 2023. The percentage of Merit Endorsements is down a little to balance this out. The overall pass rate is slightly up compared to 2023 and similar to previous year average.

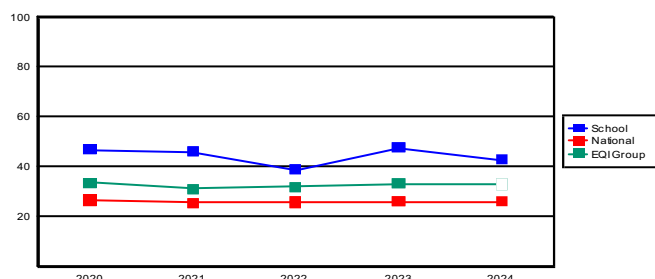
Year 13 - NCEA Level 3



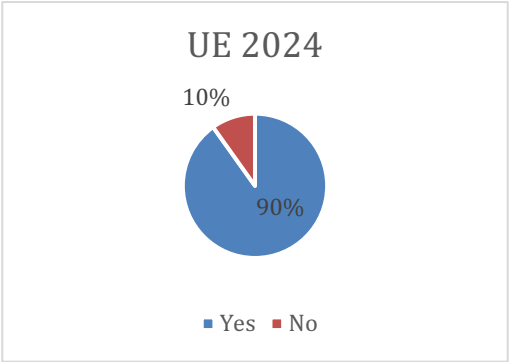
Year 13 NCEA Level 3 - Excellence



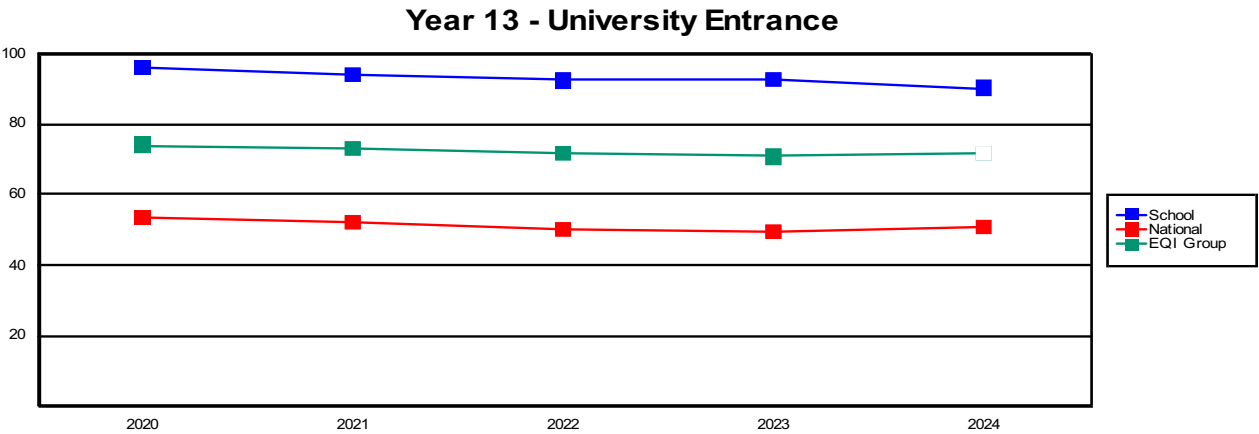
Year 13 NCEA Level 3 - Merit



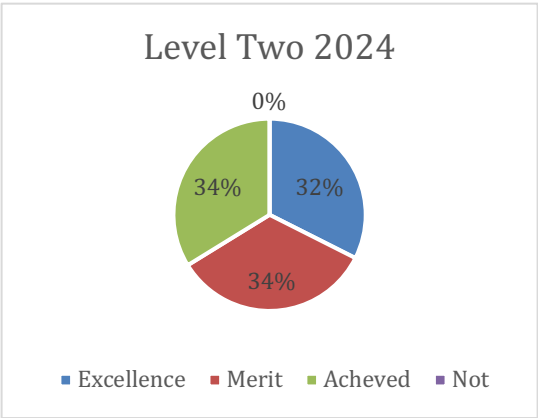
University Entrance



In 2024 90% of students earned UE. This is slightly lower than previous years as is seen in the 5 year data.

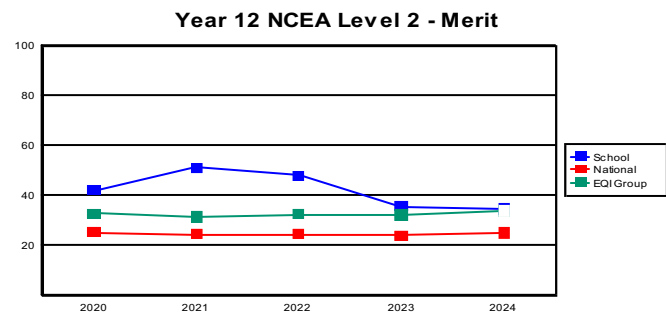
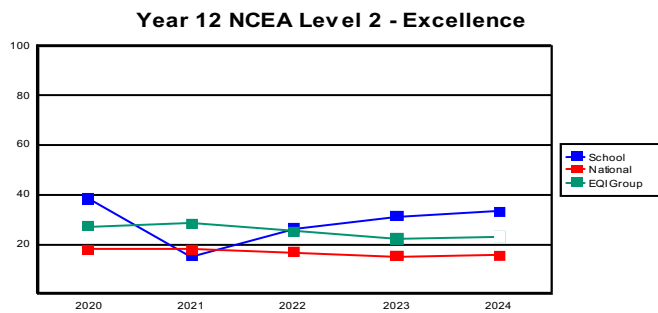
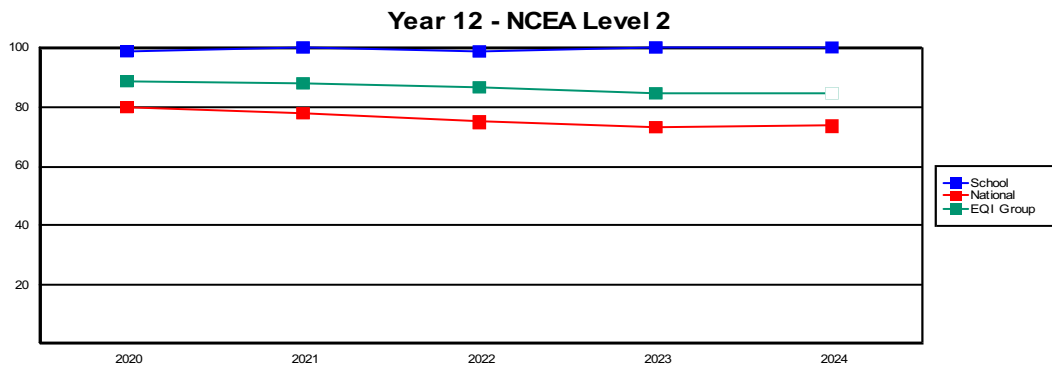


Year 12 - Level Two NCEA



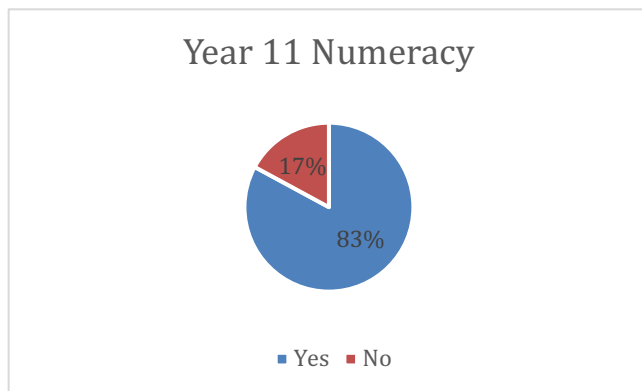
Out of 74 Candidates who completed the year 100% earned Level Two NCEA.

There were slightly fewer endorsements in total than the previous year. 66% in 2024 compared to 78% in 2023 which was a particularly strong year. It is a return to similar levels to our average performance historically at Level 2.



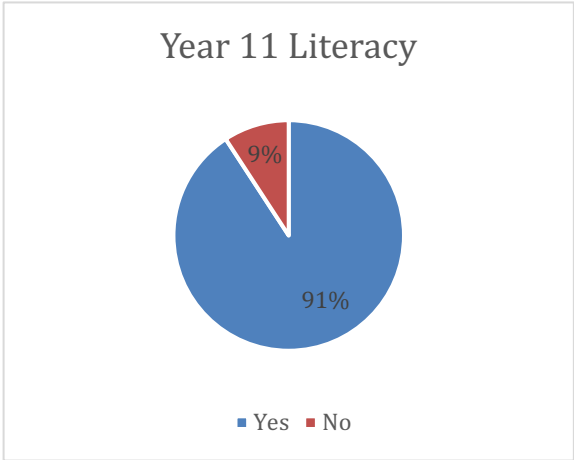
**Note:** 2024 is the last year that students had access to the unit standards for Numeracy in Year 11. This will see our Level 2 pass rate drop in the future.

## Year 11 Numeracy Corequisite



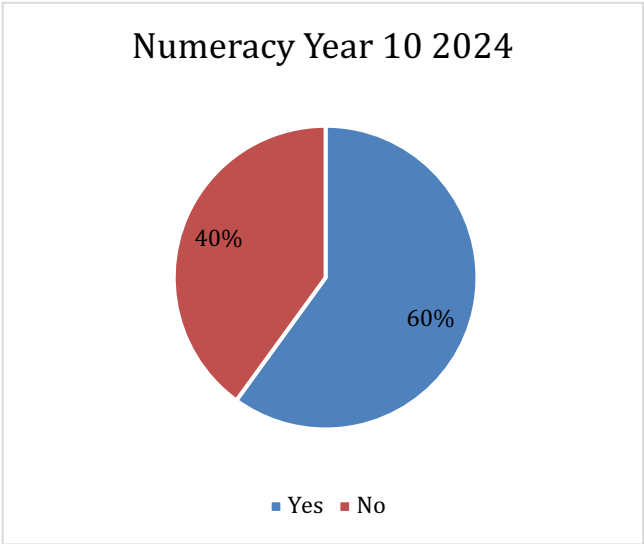
Out of 76 Students in Year 11 63 finished the Year with Numeracy. 9 of them earned it on the May sitting but, no more Year 11 students earned the corequisite in the September version. The was the same assessment that saw our lower than usual results in Year 10. This means we have several Year 12 students who will earn Numeracy by gaining 10 Maths credits. The 12 Financial Maths content is being adjusted to accommodate this.

Year 11 Literacy Corequisite



Out of 76 Students in Year 11 69 finished the Year with Literacy.  
Of the 9 who do not have it they all need the Reading and have the writing part of the corequisite.

Year 10 Numeracy Corequisite



80 Year 10 students attempted the September opportunity for the corequisite. 48 were successful.  
The National percentage was 55%.

		Numeracy Corequisite
Year 10 Māori	8	4/8 50%
Pacifica	3	0/3 0%
Cohort	80	48/80 60%

## Year 10 Summary

	# of Students	Number	Algebra
Māori	8	2 Below[25%], 2 Towards[25%], 4 AT[50%] 0 Above[0%] Level 5	4 Below[50%], 4 Towards[50%], 0 AT[0%] 0 Above[0%] Level 5
Pacifica	3	2 Below[67%], 0 Towards[0%], 1 At[33%]	2 Below[67%], 1 Towards[33%], 0 At[0%]
Cohort	83	10 Below[12%], 21 Towards[25%], 41 AT[49%] 11 Above[13%] Level 5	16 Below[20%], 44 Towards[53%], 11 AT[13%] 12 Above[14%] Level 5

At Year 10 students should be working in Level 5 of the mathematics curriculum.

## Year 9 Summary

	# of Students	Number	Algebra
Māori	11	0 Below[0%], 4 Towards[36%], 4 AT[36%] 3 Above[28%] Level 5	0 Below[0%], 5 Towards[45%], 4 AT[36%] 2 Above[19%] Level 5
Pacifica	1	1 Above Level 4	1 Above Level 4
Cohort	84	9 Below[11%], 21 Towards[26%], 25 AT[30%] 28 Above[33%] Level 5	1 Below[1%], 21 Towards[25%], 30 AT[36%] 32 Above[38%] Level 5

At Year 9 students are beginning on Level 5 of the mathematics curriculum.



## Years 7 and 8 Summary

	# of Students	Number
Year 7 Māori	5	3 Towards[60%] and 2 Above[20%] Level 4
Cohort	28	Towards 32%, At 54%, Above 14% Level 4
Year 8 Māori	4	3 At [75%] and 1 Above[25%] Level 4
Cohort	30	Below[3%],Towards 20%, At 60%, Above 17% Level 4

At Year 7 and 8 we use the Number Strand as it is a key measure of understanding and a good indicator of numeracy in the future. By the end of Year 8 the goal would be for them all be At Level 4 and ready to move onto Level 5 for Year 9.

## Junior & Middle School Literacy

Measured as scale score averages and scale score progress in PAT Reading Comprehension across two years - Year 7 through to Year 8 and Year 9 through to Year 10

### Average Scale Score

Year 7	Year 8	Year 9	Year 10
70% at or above	73% above	72% at or above	85% above
30% below	27% below	28% below	15% at or below

The average progress score gives an indication of movement for students and where targeted interventions can be placed.

Of those students who are below the average score for their year the following progress scores can be seen.

Yr 7 to Yr 8	Yr 9 to Yr 10
Average Progress - 7.2	Average Progress - 9.5
Of the 7 students below the average score:  85% - Average progress or above 15% - Progress below 7.2	Of the 12 students below the average score:  25% - Average progress or above 50% - Progress below 9.5 25% - No progress

## **Giving Effect to Te Tiriti o Waitangi**

St Hilda's Collegiate continues to grow and further develop our skills in giving effect to Te Tiriti o Waitangi.

Please see examples below:

### **Kāwangatanga – Honourable Governance**

- The Board of Trustees acknowledge Tāngata Whenua and seek assistance with culturally appropriate practices. Eg building blessing, project design
- Cultural Narrative is shared on school website and celebrated within the school and curriculum
- Regular hui whanau to hear the needs of our community. Held each term
- Regular hui with Māori students with the Māori Prefect and DP- Community to gather student voice and have input into decisions

### **Rangitiratanga – Agency**

- Haka is taught to all students and staff.
- Haka competition for all students
- Kapa haka celebrated group who perform at school functions and events
- Regular use of te reo in chapel and assemblies
- Te reo taught to all students Years 7-10 and an option in Year 11
- Bilingual signage around the school.
- Liaison with mana whenua regarding culturally aware and appropriate practices and protocols
- Mihi whakatau held for new staff and students with mana whenua support

### **Ōritetanga – Equity**

- Newly created position - Māori Dean, to support ākonga
- Progress and Achievement data for Māori students is tracked and they are supported with their learning. NCEA results show equitable outcomes
- Tutoring for Māori students, with assistance through University liaisons and careers support
- Aotearoa/ NZ Histories is implemented and taught.
- All curriculum areas give effect to Te Tiriti o Waitangi through teaching programmes, curriculum topics, courses of study – eg English – Māori poets, Music - waiata, Drama - whakatauki : ka tipu te whaihangā, Geography – local land use, Science – astronomy etc
- Staff have attended classes in te reo through Te Ahu o Te Reo Māori and 30 are enrolled in Education Perfect te reo courses

### **Spoken Promise – Cultural and Religious Freedom**

- Students wear taonga with their uniform
- Special character embraces tikanga with use of te reo in chapel and alignment with the protocols of the Anglican church which recognises the 'three tikanga' structure for the governing body. Thus members of the synod are elected to represent (i) Te Pihopatanga o Aotearoa, (ii) the Dioceses in New Zealand, and (iii) the Diocese of Polynesia.
- Religious education which acknowledges and explores all faiths and religions.



## **Compliance with Employment Policy**

St Hilda's Collegiate is in compliance with (section 597(1) of the Education and Training Act 2020).

As a good employer under s597 of the Act the school operates a personnel policy containing provisions accepted as necessary for the fair and proper treatment of employees in all aspects of their employment. The Board regularly (bi-annually) surveys all staff according to the Equal Employment Opportunities (EEO) programme/policy.



**St Hilda's Collegiate School  
Kiwisport Statement**

**For the Year ending 31/12/24**

For the year ending 31 December 2024 the school has received \$ 849.52 for Kiwisport funding for the years 7-8 and \$ 10,670.27 for years 9 – 13.

This was used to increase student participation in the following sports: aerobics, badminton, basketball, clay target shooting, cricket, curling, equestrian, football, futsal, golf, hockey, netball, orienteering, rowing, rugby union, tennis, touch, volleyball & water polo.