

SIR EDMUND HILLARY COLLEGIATE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1251 (Junior) 1217 (Middle) 97 (Senior)
Principal:	Kiri Turketo - kturketo@sehc.school.nz (Senior and Middle School) Vasati Vaoiva - vvaoiva@sehc.school.nz (Junior School)
School Address:	2 Franklyne Road, Otara, Auckland, 2023
School Postal Address:	PO Box 61 054, Otara, Auckland, 2159
School Phone:	(09) 274 5782
School Email:	accounts@sehc.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Tua Amerika	Presiding Member	Elected 10/6/2016	2025
Kiri Turketo	Executive Principal	Appointed 29/4/2019	
Kallie Ngakuru-Syder	Principal (Middle School)	Appointed 31/1/2004	
John Shearer	Principal (Junior School)	Appointed 02/5/2005	July 2023
Vasati Vaoiva	Principal (Junior School)	Appointed 17/7/2023	
Tiparere Arthur (MOE)	MOE Trustee	Appointed 19/6/2015	
Va'aiga Autagavaia	Parent Representative	Elected 14/6/2019	2025
Tapaita Matekuolava	Parent Representative	Elected 14/6/2019	2025
Debbie Tupua Kelsall	Parent Representative	Elected 14/6/2019	2025
Henrietta Devoe	Parent Representative	Elected 12/08/2022	2025
Dan Mailata	Parent Representative	Elected 12/08/2022	2025
Lucy Lemusu	Staff Representative	Elected 23/09/2022	Dec 2023
Patricia Tauariki	Staff Representative	Elected 22/11/2023	2025
Penelope Tanuvasa	Student Representative	Elected Feb 2022	Dec 2023
Nu'ualofa Seiuli	Student Representative	Elected 3/11/2023	2025

Accountant / Service Provider: Edtech Financial Services Ltd

SIR EDMUND HILLARY COLLEGIATE

Annual Financial Statements - For the year ended 31 December 2023

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Sir Edmund Hillary Collegiate

Statement of Responsibility

For the year ended 31 December 2023

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

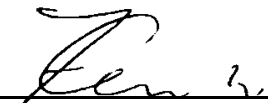
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Tua Amerika

Full Name of Presiding Member



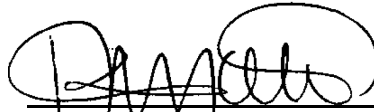
Signature of Presiding Member

31 May 2024

Date:

Kiri Turketo

Full Name of Principal



Signature of Principal

31 May 2024

Date:

Sir Edmund Hillary Collegiate

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	16,215,063	15,083,826	15,183,647
Locally Raised Funds	3	378,096	316,045	489,715
Interest		105,146	25,000	41,989
Total Revenue		16,698,305	15,424,871	15,715,351
Expense				
Locally Raised Funds	3	130,180	107,700	87,507
Learning Resources	4	10,287,033	10,011,429	10,103,771
Administration	5	2,841,488	2,307,357	2,452,739
Interest		12,071	11,844	5,453
Property	6	3,243,162	3,073,390	2,969,140
Loss on Disposal of Property, Plant and Equipment		294	-	6,199
Total Expense		16,514,228	15,511,720	15,624,809
Net Surplus / (Deficit) for the year		184,077	(86,849)	90,542
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		184,077	(86,849)	90,542

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

Sir Edmund Hillary Collegiate

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,867,670	2,867,670	2,702,577
Total comprehensive revenue and expense for the year		184,077	(86,849)	90,542
Contribution - Furniture and Equipment Grant		1,574	-	74,551
Equity at 31 December		3,053,321	2,780,821	2,867,670
Accumulated comprehensive revenue and expense		3,053,321	2,780,821	2,867,670
Reserves		-	-	-
Equity at 31 December		3,053,321	2,780,821	2,867,670

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.

Sir Edmund Hillary Collegiate

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	265,472	143,993	257,525
Accounts Receivable	8	822,905	729,874	737,086
GST Receivable		43,727	84,864	84,860
Prepayments		30,477	36,184	36,184
Inventories	9	21,704	10,992	10,992
Investments	10	1,546,004	1,196,004	1,546,003
Funds Receivable for Capital Works Projects	17	-	-	31,680
		<u>2,730,289</u>	<u>2,201,911</u>	<u>2,704,330</u>
Current Liabilities				
Accounts Payable	12	881,896	1,007,194	1,007,202
Revenue Received in Advance	13	117,863	-	135,483
Provision for Cyclical Maintenance	14	29,531	28,126	98,315
Finance Lease Liability	15	41,119	39,260	43,877
Funds held in Trust	16	10,468	8,854	9,847
Funds held for Capital Works Projects	17	7,818	-	56,862
Funds held on behalf of Kahui Ako Cluster	18	26,957	-	33,701
		<u>1,115,652</u>	<u>1,083,434</u>	<u>1,385,287</u>
Working Capital Surplus/(Deficit)		<u>1,614,637</u>	<u>1,118,477</u>	<u>1,319,043</u>
Non-current Assets				
Property, Plant and Equipment	11	1,816,310	1,935,299	1,726,191
		<u>1,816,310</u>	<u>1,935,299</u>	<u>1,726,191</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	304,024	219,716	157,862
Finance Lease Liability	15	73,602	53,239	19,702
		<u>377,626</u>	<u>272,955</u>	<u>177,564</u>
Net Assets		<u><u>3,053,321</u></u>	<u><u>2,780,821</u></u>	<u><u>2,867,670</u></u>
Equity		<u><u>3,053,321</u></u>	<u><u>2,780,821</u></u>	<u><u>2,867,670</u></u>

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

Sir Edmund Hillary Collegiate

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		4,981,610	6,553,346	5,272,271
Locally Raised Funds		447,182	245,420	441,085
Goods and Services Tax (net)		41,133	(37,036)	(37,032)
Payments to Employees		(2,287,540)	(2,297,320)	(2,567,229)
Payments to Suppliers		(2,682,221)	(3,917,634)	(2,593,887)
Interest Paid		(12,071)	(11,844)	(5,453)
Interest Received		91,304	15,148	32,137
Net cash from/(to) Operating Activities		579,397	550,080	541,892
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(294)	122,564	-
Purchase of Property Plant & Equipment (and Intangibles)		(507,952)	(182,000)	(514,072)
Purchase of Investments		(1)	(670,150)	6,473
Net cash from/(to) Investing Activities		(508,247)	(729,586)	(507,599)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,574	-	74,551
Finance Lease Payments		(41,291)	(239,654)	(21,836)
Funds Administered on Behalf of Other Parties		(23,486)	(8,670)	(247,162)
Net cash from/(to) Financing Activities		(63,203)	(248,324)	(194,447)
Net increase/(decrease) in cash and cash equivalents		7,947	(427,830)	(160,154)
Cash and cash equivalents at the beginning of the year	7	257,525	571,823	417,679
Cash and cash equivalents at the end of the year	7	265,472	143,993	257,525

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.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

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 14.

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 15. Future operating lease commitments are disclosed in note 23.

Recognition of grants

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

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

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.

Teacher 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 Crown and managed by the Ministry of Education on behalf of the Crown. 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 which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of 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.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

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 items. 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.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20 years
Furniture and equipment	5 - 10 years
Information and communication technology	4 years
Motor vehicles	10 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

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 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 surplus or deficit.

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

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.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

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 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.

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 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.

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 Comprehensive Revenue and Expense.

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

o) Funds Held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. 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.

r) Financial Instruments

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

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

s) 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.

t) Budget Figures

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

u) 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.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,395,610	4,210,106	4,203,409
Teachers' Salaries Grants	7,849,263	7,175,029	7,156,193
Use of Land and Buildings Grants	1,783,701	1,658,552	1,634,026
Other Government Grants	2,186,489	2,040,139	2,190,019
	<u>16,215,063</u>	<u>15,083,826</u>	<u>15,183,647</u>

The school has opted in to the donations scheme for this year. Total amount received was \$194,654.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	21,047	50	11,019
Fees for Extra Curricular Activities	10,164	2,000	11,221
Trading	33,197	50,000	39,366
Fundraising & Community Grants	193,943	235,395	344,357
Other Revenue	119,745	28,600	83,752
	<u>378,096</u>	<u>316,045</u>	<u>489,715</u>
Expense			
Extra Curricular Activities Costs	29,681	89,000	48,307
Trading	15,033	15,200	10,242
Fundraising and Community Grant Costs	83,102	500	16,984
Other Locally Raised Funds Expenditure	2,364	3,000	11,974
	<u>130,180</u>	<u>107,700</u>	<u>87,507</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>247,916</u>	<u>208,345</u>	<u>402,208</u>

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	418,688	507,925	533,916
Information and Communication Technology	81,520	142,386	51,570
Library Resources	4,817	6,000	6,225
Employee Benefits - Salaries	9,189,007	8,815,385	8,921,772
Staff Development	82,735	100,000	67,594
Depreciation	510,266	439,733	522,694
	<u>10,287,033</u>	<u>10,011,429</u>	<u>10,103,771</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	17,041	14,559	14,135
Board Fees	3,620	6,850	4,810
Board Expenses	16,386	9,500	13,700
Healthy School Lunches Programme	1,466,423	1,400,607	1,400,664
Communication	18,397	17,000	20,364
Consumables	37,410	52,100	49,630
Legal Fees	119,509	73,000	71,000
Other	107,729	129,150	156,876
Employee Benefits - Salaries	1,004,752	551,826	675,126
Insurance	26,420	27,765	21,303
Service Providers, Contractors and Consultancy	23,801	25,000	25,131
	<u>2,841,488</u>	<u>2,307,357</u>	<u>2,452,739</u>

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	68,562	62,500	56,031
Consultancy and Contract Services	508,651	573,000	480,241
Cyclical Maintenance	192,618	89,980	99,967
Grounds	52,645	102,000	48,762
Heat, Light and Water	242,449	225,600	213,565
Rates	2,317	2,500	2,215
Repairs and Maintenance	337,837	308,758	374,172
Use of Land and Buildings	1,783,701	1,658,552	1,634,026
Security	54,382	50,500	38,773
Employee Benefits - Salaries	-	-	21,388
	<u>3,243,162</u>	<u>3,073,390</u>	<u>2,969,140</u>

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

7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	265,472	143,993	257,525
Cash and cash equivalents for Statement of Cash Flows	<u>265,472</u>	<u>143,993</u>	<u>257,525</u>

Of the \$1,811,475 Cash and Cash Equivalents, \$37,938 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$1,811,475 Cash and Cash Equivalents, \$10,468 is held in relation to bonds for teacher laptops and hire of school facilities.

Of the \$1,811,475 Cash and Cash Equivalents, \$26,957 is held by the School on behalf of the Kahui Ako Cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	78,972	95,625	95,625
Receivables from the Ministry of Education	55,487	1,187	1,187
Interest Receivable	30,425	16,583	16,583
Banking Staffing Underuse	16,925	-	7,212
Teacher Salaries Grant Receivable	641,096	616,479	616,479
	<u>822,905</u>	<u>729,874</u>	<u>737,086</u>
Receivables from Exchange Transactions	109,397	112,208	112,208
Receivables from Non-Exchange Transactions	713,508	617,666	624,878
	<u>822,905</u>	<u>729,874</u>	<u>737,086</u>

9. Inventories

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	21,704	10,992	10,992
	<u>21,704</u>	<u>10,992</u>	<u>10,992</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,546,004	1,196,004	1,546,003
	<u>1,546,004</u>	<u>1,196,004</u>	<u>1,546,003</u>
Total Investments	<u>1,546,004</u>	<u>1,196,004</u>	<u>1,546,003</u>

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	528,985	230,402	-	-	(70,915)	688,472
Furniture and Equipment	517,868	139,615	-	-	(107,893)	549,590
Information and Communication Technology	572,629	111,474	-	-	(278,703)	405,400
Motor Vehicles	22,737	-	-	-	(7,205)	15,532
Textbooks	316	-	-	-	(316)	-
Leased Assets	35,373	109,209	-	-	(37,988)	106,594
Library Resources	48,283	10,367	(682)	-	(7,246)	50,722
Balance at 31 December 2023	1,726,191	601,067	(682)	-	(510,266)	1,816,310

The net carrying value of technology held under a finance lease is \$106,594 (2022: \$35,373)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,610,294	(921,822)	688,472	1,379,892	(850,907)	528,985
Furniture and Equipment	1,577,667	(1,028,077)	549,590	1,458,174	(940,306)	517,868
Information and Communication Technology	1,631,941	(1,226,541)	405,400	1,520,467	(947,838)	572,629
Motor Vehicles	145,301	(129,769)	15,532	145,301	(122,564)	22,737
Textbooks	28,799	(28,799)	-	28,799	(28,483)	316
Leased Assets	275,582	(168,988)	106,594	183,149	(147,776)	35,373
Library Resources	194,976	(144,254)	50,722	206,772	(158,489)	48,283
Balance at 31 December	5,464,560	(3,648,250)	1,816,310	4,922,554	(3,196,363)	1,726,191

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	11,722	119,371	120,106
Accruals	28,065	127,287	126,558
Banking Staffing Overuse	22,095	-	-
Employee Entitlements - Salaries	701,799	647,277	647,277
Employee Entitlements - Leave Accrual	118,215	113,259	113,261
	<u>881,896</u>	<u>1,007,194</u>	<u>1,007,202</u>
Payables for Exchange Transactions	881,896	1,007,194	1,007,202
	<u>881,896</u>	<u>1,007,194</u>	<u>1,007,202</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	31,766	-	101,819
Other revenue in Advance	86,097	-	33,664
	<u>117,863</u>	<u>-</u>	<u>135,483</u>

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	256,177	256,177	421,150
Increase to the Provision During the Year	192,618	89,980	99,967
Use of the Provision During the Year	(115,240)	(98,315)	(264,940)
Provision at the End of the Year	<u>333,555</u>	<u>247,842</u>	<u>256,177</u>
Cyclical Maintenance - Current	29,531	28,126	98,315
Cyclical Maintenance - Non current	304,024	219,716	157,862
	<u>333,555</u>	<u>247,842</u>	<u>256,177</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2028. This plan is based on the schools 10 Year Property plan and is independently verified by Watershed as an external reviewer.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	51,841	51,104	48,027
Later than One Year and no Later than Five Years	87,016	53,239	20,783
Future Finance Charges	(24,136)	(11,844)	(5,231)
	<u>114,721</u>	<u>92,499</u>	<u>63,579</u>
Represented by			
Finance lease liability - Current	41,119	39,260	43,877
Finance lease liability - Non current	73,602	53,239	19,702
	<u>114,721</u>	<u>92,499</u>	<u>63,579</u>

16. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	10,468	8,854	9,847
	<u>10,468</u>	<u>8,854</u>	<u>9,847</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.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Toilet Refurb SS (MOE 218146)	(31,680)	58,516	(26,251)	(585)	-
SIP: Cultural Centre Development & DQLS Refurb and Joinery (E Block)	14,868	-	(7,050)	-	7,818
Block E Hot Water Cylinder Leak	41,994	25,948	(39,166)	(28,776)	-
Senior Block Master Keying	-	25,207	(24,448)	(759)	-
Totals	25,182	109,671	(96,915)	(30,120)	7,818

Represented by:

Funds Held on Behalf of the Ministry of Education	7,818
Funds Receivable from the Ministry of Education	-

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Roofing & Window Joinery Replacement	8,377	-	(18,791)	10,414	-
Library Carpet Replacement	1,162	-	-	(1,162)	-
Music (E Block)	(3,650)	-	-	3,650	-
Fire Alarm Panels	(12,463)	17,940	(7,797)	2,320	-
MD: MA, MB Exterior Door Joinery	(258)	7,788	(7,530)	-	-
Carpet & Vinyl Replacement	-	7,432	(27,796)	20,364	-
Blocks MD & MP Internal refurb	169,426	15,178	(184,307)	(297)	-
Toilet Refurb SS (MOE 218146)	(2,022)	269,467	(299,125)	-	(31,680)
SIP: Cultural Centre Development & DQLS Refurb and Joinery (E Block)	56,226	-	(41,358)	-	14,868
Acoustic Wall Coverings	6,562	-	(7,150)	588	-
Block E Hot Water Cylinder Leak	45,005	-	(3,011)	-	41,994
Totals	268,365	317,805	(596,865)	35,877	25,182

Represented by:

Funds Held on Behalf of the Ministry of Education	56,862
Funds Receivable from the Ministry of Education	(31,680)

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

18. Funds Held on Behalf of Kahui Ako/Community of Learning Cluster

Sir Edmund Hillary Collegiate is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	33,701	-	30,003
Funds Received from MOE		-	4,244
Total funds received	-	-	4,244
Funds Spent on Behalf of the Cluster	6,744	-	546
Funds remaining	(6,744)	-	3,698
Distribution of Funds	-	-	-
Funds Held at Year End	<u>26,957</u>	<u>-</u>	<u>33,701</u>

19. Related Party Transactions

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

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

Lucy Lemusu and Dan Mailata are related parties. Lucy is an employee and is the partner of Dan Mailata, who is a parent representative on the board.

Liz Amerika and Tua Amerika are related parties. Liz Amerika is as an employee and is the wife of Tua Amerika, who is a parent representative on the board.

Keegan Syder and Kallie Ngakuru-Syder are related parties. Keegan Syder is an employee and is the son of Kallie Ngakuru-Syder, principal of the Middle School and member of the board.

Dior Castle and Christine Castle are related parties. Dior Castle is an employee and is the daughter of Christine Castle, who is also an employee and the school's Executive Officer.

Arvind Swamy and Kiran Swamy are related parties. Arvind Swamy and Kiran Swamy are a married couple and are both employees at the Middle School.

Faitafa Start and Vasati Vaoiva are related parties. Faitafa Start is an employee and is the daughter of Vasati Vaoiva, principal of the Junior School and member of the Board.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

20. Remuneration

Key management personnel compensation

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

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,620	4,810
<i>Leadership Team</i>		
Remuneration	1,265,423	1,085,824
Full-time equivalent members	9	8
Total key management personnel remuneration	1,269,043	1,090,634

There are 9 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (8 members) and Property (8 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 - Senior School

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	170-180
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

Principal - Middle School

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	160-170
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

Principal 1 - Junior School

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	80-90	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Principal 2 - Junior School

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	0
Benefits and Other Emoluments	0-5	0
Termination Benefits	-	-

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100-110	13.00	10.00
110-120	13.00	5.00
120-130	3.00	3.00
130-140	2.00	0.00
	31.00	18.00
	31.00	18.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2023	2022
	Actual	Actual
Total	\$22,000	\$20,000
Number of People	2	1

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash-up Amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. In late February, the school received a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023 and this is included in the accounts. As at the reporting date, the per person amount received by each eligible staff member is not known so the portion of the wash-up split between Property and Learning Resource Salaries has been estimated.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$0 (2022:\$735,409) as a result of entering the following contract:

(1) SIP funding of \$800,000 was awarded to the Collegiate. As at the end of 2023, a total of \$119,905 has been received till to-date and \$3,136 transferred from other closed projects to this project. The total cumulative spend on this project is \$115,223. The SIP application reflected a project to develop a Cultural Centre. Unfortunately, due to COVID lockdowns and delays in commencing the project, the escalating building costs has made this project unachievable. The Ministry of Education has agreed to transfer the balance of the SIP funding to other 5YA projects. There is a remaining balance of \$7,818 held on behalf of the Ministry in relation to this project.

Sir Edmund Hillary Collegiate

Notes to the Financial Statements

For the year ended 31 December 2023

24. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	265,472	143,993	257,525
Receivables	822,905	729,874	737,086
Investments - Term Deposits	1,546,004	1,196,004	1,546,003
Total financial assets measured at amortised cost	<u>2,634,381</u>	<u>2,069,871</u>	<u>2,540,614</u>

Financial liabilities measured at amortised cost

Payables	881,896	1,007,194	1,007,202
Finance Leases	114,721	92,499	63,579
Total financial liabilities measured at amortised cost	<u>996,617</u>	<u>1,099,693</u>	<u>1,070,781</u>

25. 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 Sir Edmund Hillary Collegiate's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Sir Edmund Hillary Collegiate (the School). The Auditor-General has appointed me, Bonita Swanepoel, 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 2 to 25, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the 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 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, evaluation of the school's student progress and achievement, report on how the school has given effect to TeTiriti o Waitangi and Statement 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.



Bonita Swanepoel
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand

2023 STATEMENT OF VARIANCE – SIR EDMUND HILLARY COLLEGIATE

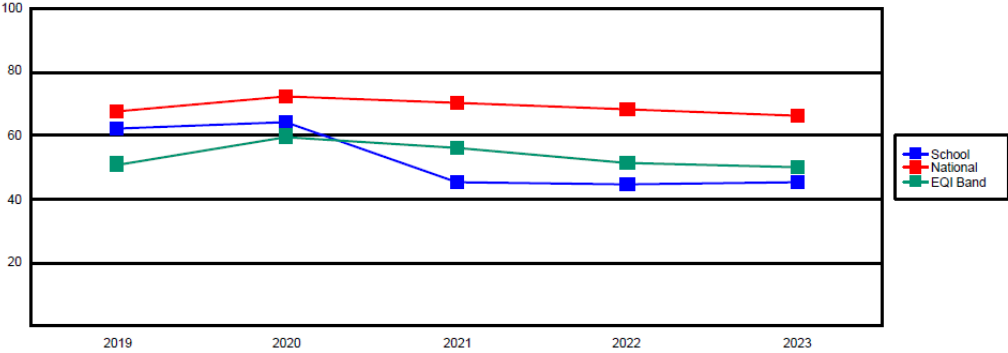
SIR EDMUND HILLARY COLLEGIATE 2023	SENIOR SCHOOL 0097 MIDDLE SCHOOL 1217 JUNIOR SCHOOL 1251
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OVERVIEW OF 2023

At the beginning of 2023, we were hit with region wide flooding, causing the school to close on two occasions. In addition, the industrial action across the country caused significant disruption to students’ learning and achievement. In addition, at SEHC we implemented significant curriculum and timetable changes at Senior School level. Both Middle and Junior School had significant staffing changes also, which prompted a similar action to align ourselves as one united school. At Senior School level, these changes involved fewer, longer teaching periods, a change to semester-based courses in the senior school and looking at better integration of external providers to help with specialised subjects and courses. These changes meant less teaching time for NCEA courses at all levels but were aimed at increasing engagement and a sense of purpose for students. An expected result of this was a small drop in NCEA achievement for senior students while both students and teachers adapted to the new programmes and made adjustments to courses.

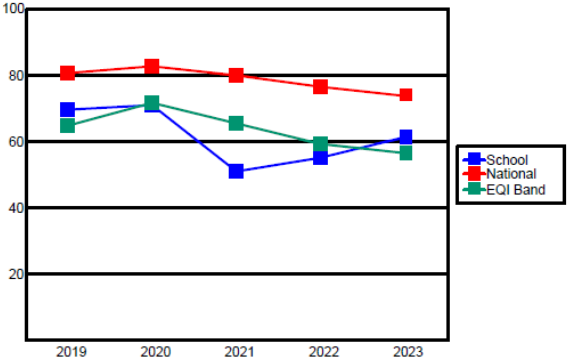
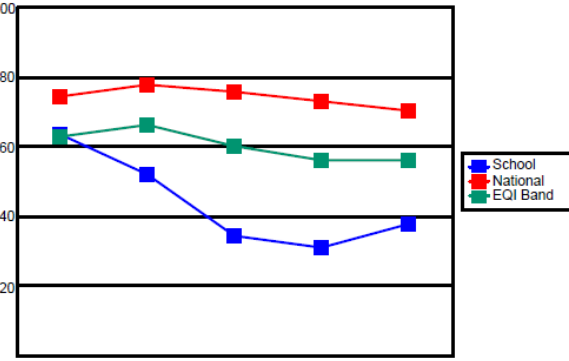
STRATEGIC GOAL	AKO - Establish teaching and learning excellence.
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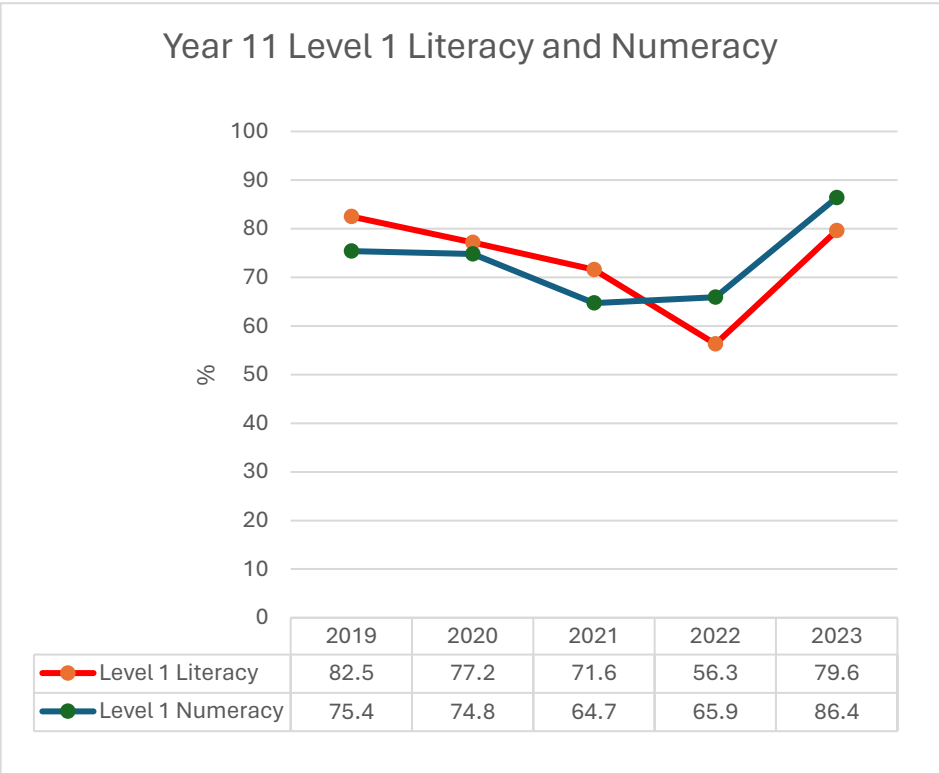
ANNUAL TARGET	Raise and improve the academic achievement of NCEA Level 2 and Level 3 for Year 11, 12 and 13 students.
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WHAT DID WE WANT TO ACHIEVE	EVIDENCE	REASON FOR VARIANCE	EVALUATION																												
<p>Raise the level of achievement for students, at NCEA Level 3.</p>	<p style="text-align: center;">Year 13 - NCEA Level 3</p>  <p style="text-align: center;">2023 Results for NCEA Level 3</p> <table border="1" data-bbox="544 738 1397 1024"> <thead> <tr> <th colspan="4" style="background-color: #ffffcc;">Year 13 NCEA Level 3</th> </tr> <tr> <th style="background-color: #d9e1f2;">Academic Year</th> <th style="background-color: #d9e1f2;">SEHC</th> <th style="background-color: #d9e1f2;">National</th> <th style="background-color: #d9e1f2;">SEIB</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>62.5</td> <td>67.3</td> <td>51.1</td> </tr> <tr> <td>2020</td> <td>64.2</td> <td>72.1</td> <td>59.9</td> </tr> <tr> <td>2021</td> <td>45.3</td> <td>70.5</td> <td>56.4</td> </tr> <tr> <td>2022</td> <td>44.7</td> <td>68.2</td> <td>51.7</td> </tr> <tr> <td>2023</td> <td>45.7</td> <td>66.2</td> <td>49.8</td> </tr> </tbody> </table> <p>The 3-year trend in NCEA Level 3 is stable, this is unlike National or “Schools like ours”(SEIB) where results which have fallen over the last few years, 4% and 6% respectively. We are reducing the gap between our results and schools like ours because of this stability.</p>	Year 13 NCEA Level 3				Academic Year	SEHC	National	SEIB	2019	62.5	67.3	51.1	2020	64.2	72.1	59.9	2021	45.3	70.5	56.4	2022	44.7	68.2	51.7	2023	45.7	66.2	49.8	<p>Stability of results over the last few years is to be applauded, particularly with respect to the community we serve, who often feel the effects of change in a more magnified way.</p> <p>What sits behind some of this data is the emotional connection we have instigated with the new tutor class structure -Pouhāpai, which contributes to this stability. Also, our new curriculum model showing signs of embedding and improving outcomes for students. Academic counselling and mentoring through the Pouhāpai allows us to track the individual students better. There still needs to be work, to be done is address the disparities in achievement results.</p>	
Year 13 NCEA Level 3																															
Academic Year	SEHC	National	SEIB																												
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<p><u>GENDER</u></p> <p>Raise the level of achievement for students, at NCEA Level 3. With emphasis on closing the gap between male and female academic results.</p>	<p>Year 13 NCEA Level 3 - Male</p> <table border="1"> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>62</td> <td>62</td> <td>45</td> </tr> <tr> <td>2020</td> <td>58</td> <td>68</td> <td>58</td> </tr> <tr> <td>2021</td> <td>32</td> <td>68</td> <td>55</td> </tr> <tr> <td>2022</td> <td>42</td> <td>65</td> <td>50</td> </tr> <tr> <td>2023</td> <td>45</td> <td>63</td> <td>52</td> </tr> </tbody> </table> <p>Year 13 NCEA Level 3 - Female</p> <table border="1"> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>65</td> <td>72</td> <td>55</td> </tr> <tr> <td>2020</td> <td>72</td> <td>78</td> <td>62</td> </tr> <tr> <td>2021</td> <td>58</td> <td>75</td> <td>58</td> </tr> <tr> <td>2022</td> <td>48</td> <td>72</td> <td>55</td> </tr> <tr> <td>2023</td> <td>48</td> <td>70</td> <td>52</td> </tr> </tbody> </table>	Year	School	National	EQI Band	2019	62	62	45	2020	58	68	58	2021	32	68	55	2022	42	65	50	2023	45	63	52	Year	School	National	EQI Band	2019	65	72	55	2020	72	78	62	2021	58	75	58	2022	48	72	55	2023	48	70	52	<p>The 3-year trend for male students at SEHC is significant, an increase of 15% . This again does not reflect the National or SEIB trends over this time period which has trended downwards.</p> <p>The 3-year trend for female students at SEHC reflects the same pattern as the National or SEIB and is down, matching the same change as SEIB schools. However from 2022 a more stable result is evident for the girls.</p>	<p>There continues to be gender inequality within our community where girls are expected to work or stay home to look after siblings, whānau or sick relatives. We also provided academic mentoring and counselling to our male students, with targeted groups utilising external providers for support around achievement to gain further improvement of attendance and engagement. Curriculum adjustments to subject selection has seen an improved uptake of student engagement and working within the school rather than go offsite to MIT etc.</p>
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<p><u>MĀORI</u></p> <p>Raise the level of achievement for Māori students, at NCEA Level 3.</p>	<p>Year 13 NCEA Level 3 - Māori</p> <table border="1"> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>48</td> <td>55</td> <td>45</td> </tr> <tr> <td>2020</td> <td>62</td> <td>60</td> <td>58</td> </tr> <tr> <td>2021</td> <td>35</td> <td>58</td> <td>55</td> </tr> <tr> <td>2022</td> <td>20</td> <td>55</td> <td>50</td> </tr> <tr> <td>2023</td> <td>48</td> <td>55</td> <td>50</td> </tr> </tbody> </table>	Year	School	National	EQI Band	2019	48	55	45	2020	62	60	58	2021	35	58	55	2022	20	55	50	2023	48	55	50	<p>The general pattern of sustaining our Level 3 results is maintained for Pasific Peoples. Maori students have made a significant improvement over the last 3 years, bringing them close to SEIB schools. (46% compared to 50%)</p>	<p>Extra mentoring and academic counselling for Māori students and Pouhāpai provides an authentic Tuakana/Teina relationship to help connect whānau/student/school. Fostering positive experiences and relationships.</p>																								
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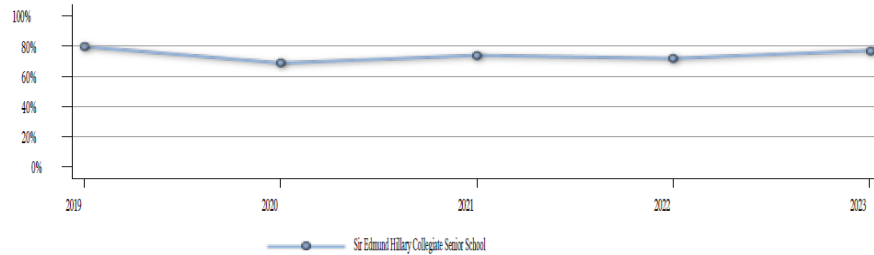
WHAT DID WE WANT TO ACHIEVE	EVIDENCE	REASON FOR VARIANCE	EVALUATION																												
<p>Raise the level of achievement for students, at NCEA Level 2.</p>	<p style="text-align: center;">Year 12 - NCEA Level 2</p> <table border="1" style="margin-top: 10px;"> <caption>2023 Results for NCEA Level 2</caption> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>66.7</td> <td>77.5</td> <td>63.6</td> </tr> <tr> <td>2020</td> <td>62.0</td> <td>80.1</td> <td>69.1</td> </tr> <tr> <td>2021</td> <td>42.7</td> <td>77.9</td> <td>63.0</td> </tr> <tr> <td>2022</td> <td>44.1</td> <td>74.9</td> <td>57.6</td> </tr> <tr> <td>2023</td> <td>51.0</td> <td>72.2</td> <td>56.1</td> </tr> </tbody> </table>	Year	School	National	EQI Band	2019	66.7	77.5	63.6	2020	62.0	80.1	69.1	2021	42.7	77.9	63.0	2022	44.1	74.9	57.6	2023	51.0	72.2	56.1						
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<p><u>GENDER</u></p> <p>Raise the level of achievement for students, at NCEA Level 2. With emphasis on closing the gap between male and female academic results.</p>	<p style="text-align: center;">Year 12 NCEA Level 2 - Female</p>  <table border="1" data-bbox="645 304 1211 667"> <caption>Year 12 NCEA Level 2 - Female Data</caption> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>68</td> <td>80</td> <td>65</td> </tr> <tr> <td>2020</td> <td>70</td> <td>82</td> <td>70</td> </tr> <tr> <td>2021</td> <td>50</td> <td>80</td> <td>65</td> </tr> <tr> <td>2022</td> <td>55</td> <td>78</td> <td>60</td> </tr> <tr> <td>2023</td> <td>62</td> <td>75</td> <td>58</td> </tr> </tbody> </table> <p style="text-align: center;">Year 12 NCEA Level 2 - Male</p>  <table border="1" data-bbox="645 775 1211 1137"> <caption>Year 12 NCEA Level 2 - Male Data</caption> <thead> <tr> <th>Year</th> <th>School</th> <th>National</th> <th>EQI Band</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>65</td> <td>75</td> <td>65</td> </tr> <tr> <td>2020</td> <td>50</td> <td>78</td> <td>68</td> </tr> <tr> <td>2021</td> <td>35</td> <td>75</td> <td>60</td> </tr> <tr> <td>2022</td> <td>30</td> <td>72</td> <td>58</td> </tr> <tr> <td>2023</td> <td>38</td> <td>70</td> <td>58</td> </tr> </tbody> </table>	Year	School	National	EQI Band	2019	68	80	65	2020	70	82	70	2021	50	80	65	2022	55	78	60	2023	62	75	58	Year	School	National	EQI Band	2019	65	75	65	2020	50	78	68	2021	35	75	60	2022	30	72	58	2023	38	70	58	<p>3 year trend is increasing for female and male student, with female students performing particularly well. Again, this is contrary to the trend nationally and SEIB schools. Still work to be done in closing the gap.</p>	
Year	School	National	EQI Band																																																
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WHAT DID WE WANT TO ACHIEVE	EVIDENCE	REASON FOR VARIANCE	EVALUATION																		
<p>Improve the level of achievement for students, for NCEA Level 1 Literacy and Numeracy.</p>	<p style="text-align: center;">Year 11 Level 1 Literacy and Numeracy</p>  <table border="1" data-bbox="607 898 1467 1013"> <thead> <tr> <th></th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Level 1 Literacy</td> <td>82.5</td> <td>77.2</td> <td>71.6</td> <td>56.3</td> <td>79.6</td> </tr> <tr> <td>Level 1 Numeracy</td> <td>75.4</td> <td>74.8</td> <td>64.7</td> <td>65.9</td> <td>86.4</td> </tr> </tbody> </table>		2019	2020	2021	2022	2023	Level 1 Literacy	82.5	77.2	71.6	56.3	79.6	Level 1 Numeracy	75.4	74.8	64.7	65.9	86.4		<p>As you can see from the graph there has been a significant improvement in Literacy (+24%) and Numeracy (+21%) on our 2022 results. Concentrating our Year 11 students in Year 11 gaining Literacy and Numeracy, rather than attaining the whole Level 1 qualification has worked well.</p> <p>As Level 2 in 2024 is 60 credit these Literacy and numeracy results stand us in good stead for achieving NCEA 2 and in 2025 3, as they mean our students don't have to do the literacy and numeracy test or additional standards. Current research shows that Māori and Pasifika students don't do well on standardised tests and we have opted NOT to do these standardised tests for Literacy and Numeracy, but rather internal assessments.</p>
	2019	2020	2021	2022	2023																
Level 1 Literacy	82.5	77.2	71.6	56.3	79.6																
Level 1 Numeracy	75.4	74.8	64.7	65.9	86.4																

EVIDENCE - NCEA LEAVERS DATA

Provisional: School Leavers (2019 - 2023) with NCEA level 1 or above, at Sir Edmund Hillary Collegiate Senior School



NCEA Level 1 or above

		2019	2020	2021	2022	2023	
Ethnic Group	Māori	Number of students	17	16	14	10	15
		Total number of leavers	27	30	27	18	22
		% of total	63	53.3	51.9	55.6	68.2
	Pacific	Number of students	85	78	74	85	77
		Total number of leavers	106	109	92	114	100
		% of total	80.2	71.6	80.4	74.6	77
	Asian	Number of students	3	1	1	0	3
		Total number of leavers	4	1	1	0	3
		% of total	75	100	100	N/A	100
	MELAA	Number of students	0	0	0	0	0
		Total number of leavers	0	0	0	0	0
		% of total	N/A	N/A	N/A	N/A	N/A
	Other	Number of students	0	0	0	0	0
		Total number of leavers	0	0	0	0	0
		% of total	N/A	N/A	N/A	N/A	N/A
European/Pākehā	Number of students	2	0	1	0	0	
	Total number of leavers	2	0	2	0	0	
	% of total	100	N/A	50	N/A	N/A	
Gender	Male	Number of students	36	40	35	42	37
		Total number of leavers	50	58	53	55	49
		% of total	72	69	66	76.4	75.5
	Female	Number of students	66	48	47	45	47
		Total number of leavers	78	70	58	66	60
		% of total	84.6	68.6	81	68.2	78.3
Total	Total	Number of students	102	88	82	87	84
		Total number of leavers	128	128	111	121	109
		% of total	79.7	68.8	73.9	71.9	77.1

REASON FOR VARIANCE

EVALUATION

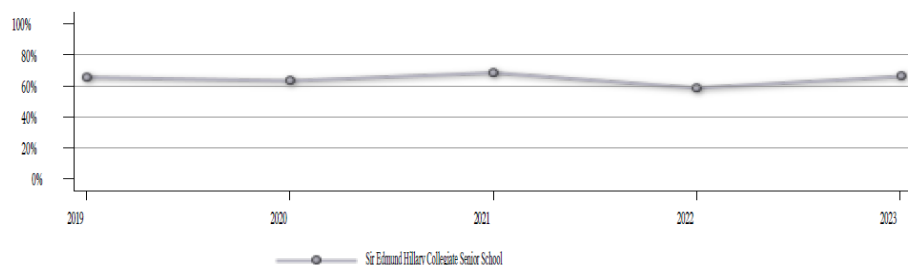
School Leavers With NCEA Level 1 or Higher.

Even though we no longer offer Level 1 at SEHC, this has not hampered the achievement of students leaving the school with NCEA Level 1 or higher, as in 2023, 77.1% of all school leavers left with NCEA Level 1 or higher. Note if you attain the criteria for NCEA L2, or 3, then you automatically attain the lower levels of NCEA. (If you get NCEA Level 2, you automatically get NCEA Level 1)

In fact ,in 2023 this was a highest leavers with L1 or high since 2019 and although this has not changed substantially over the years since removing the delivery of NCEA Level 1 as a discrete qualification, it does however indicate that we are not penalising our students either

EVIDENCE - NCEA LEAVERS DATA

Provisional: School Leavers (2019 - 2023) with NCEA level 2 or above, at Sir Edmund Hillary Collegiate Senior School



NCEA Level 2 or above

			2019	2020	2021	2022	2023
Ethnic Group	Māori	Number of students	11	12	12	10	13
		Total number of leavers	27	30	27	18	22
		% of total	40.7	40	44.4	55.6	59.1
	Pacific	Number of students	71	72	69	69	66
		Total number of leavers	106	109	92	114	100
		% of total	67	66.1	75	60.5	66
	Asian	Number of students	3	1	1	0	3
		Total number of leavers	4	1	1	0	3
		% of total	75	100	100	N/A	100
	MELAA	Number of students	0	0	0	0	0
		Total number of leavers	0	0	0	0	0
		% of total	N/A	N/A	N/A	N/A	N/A
Other	Number of students	0	0	0	0	0	
	Total number of leavers	0	0	0	0	0	
	% of total	N/A	N/A	N/A	N/A	N/A	
European/Pākehā	Number of students	2	0	1	0	0	
	Total number of leavers	2	0	2	0	0	
	% of total	100	N/A	50	N/A	N/A	
Gender	Male	Number of students	27	36	33	33	29
		Total number of leavers	50	58	53	55	49
		% of total	54	62.1	62.3	60	59.2
	Female	Number of students	57	45	43	38	43
		Total number of leavers	78	70	58	66	60
		% of total	73.1	64.3	74.1	57.6	71.7
Total	Total	Number of students	84	81	76	71	72
		Total number of leavers	128	128	111	121	109
		% of total	65.6	63.3	68.5	58.7	66.1

REASON FOR VARIANCE

EVALUATION

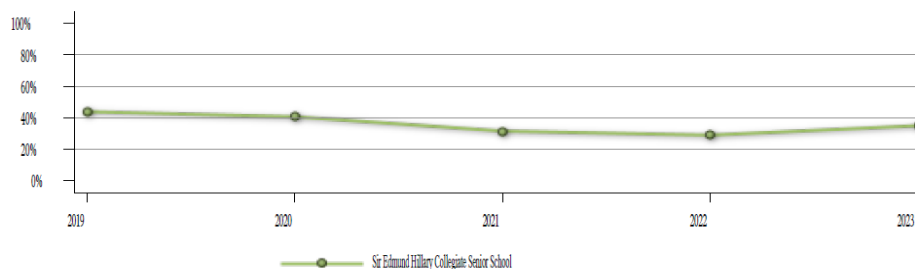
Our leavers data at Level 2 or higher has held stable over the last 5 years and has not been affected by Covid, meaning if our students stay with us they will attain Level 2 or higher.

Māori students in particular have shown improvement over the last 5 years of Leavers data, moving from 41% leaving with Level 2 or higher to 59%. This is positive.

One area to be mindful of is the gender gap that remain around 10% although this has also declined from approx. in 20% in 2019.

EVIDENCE - NCEA LEAVERS DATA

Provisional: School Leavers (2019 - 2023) with NCEA level 3 or above, at Sir Edmund Hillary Collegiate Senior School



NCEA Level 3 or above

			2019	2020	2021	2022	2023
Ethnic Group	Māori	Number of students	6	7	5	2	6
		Total number of leavers	27	30	27	18	22
		% of total	22.2	23.3	18.5	11.1	27.3
	Pacific	Number of students	49	45	32	34	35
		Total number of leavers	106	109	92	114	100
		% of total	46.2	41.3	34.8	29.8	35
	Asian	Number of students	2	0	1	0	2
		Total number of leavers	4	1	1	0	3
		% of total	50	0	100	N/A	66.7
	MELAA	Number of students	0	0	0	0	0
		Total number of leavers	0	0	0	0	0
		% of total	N/A	N/A	N/A	N/A	N/A
	Other	Number of students	0	0	0	0	0
		Total number of leavers	0	0	0	0	0
		% of total	N/A	N/A	N/A	N/A	N/A
European/Pākehā	Number of students	1	0	0	0	0	
	Total number of leavers	2	0	2	0	0	
	% of total	50	N/A	0	N/A	N/A	
Gender	Male	Number of students	18	21	10	15	15
		Total number of leavers	50	58	53	55	49
		% of total	36	36.2	18.9	27.3	30.6
	Female	Number of students	38	31	25	20	23
		Total number of leavers	78	70	58	66	60
		% of total	48.7	44.3	43.1	30.3	38.3
Total	Total	Number of students	56	52	35	35	38
		Total number of leavers	128	128	111	121	109
		% of total	43.8	40.6	31.5	28.9	34.9

REASON FOR VARIANCE

EVALUATION

2023 Leavers data with Level 3 or higher has remained fairly stable with an increase last year. Monitoring of female leavers in Year 13 needs to be improved as this has shown a decline over the last few years.

WHAT DID WE WANT TO ACHIEVE IN JS	EVIDENCE	REASON FOR VARIANCE	EVALUATION
<p>Writing Targets: By the end of Year 3-4 high priority learners who are below expectations for Writing will have made accelerated progress to achieve At or Above expectations.</p> <p>Writing Targets: By the end of Year 5-6 high priority learners who are below expectations for Writing will have made accelerated progress to achieve At or Above expectations.</p> <p>Our Professional Growth Cycle is supporting the teaching capability and capacity of staff.</p>	<ul style="list-style-type: none"> • 100% of Year 3 Target writers are At or Above • 40% of Year 4 Target writers are At • 57% of Writing Targets at Year 3-4 are At or Above • 68% of Year 5 Target writers are At • 18% of Year 6 Target writers are At • 42% of Writing Targets at Year 5-6 are At <p>Professional Growth Cycle: Junior School management worked closely with Laurayne Tafa on revisiting the Collegiate Effective Teacher Profile. Team went through observations, coding, challenging and surveying students. with observations, coding, surveying students</p>	<p>Junior School did not get the outcomes we expected due to attendance issues. Referring writing targets who are attendance concerns could have improved data.</p> <p>Teachers' own attendance impacted learning on achievement e.g., 20 + day absences (4 teachers absent for a term or more).</p> <p>We did not make the progress expected in some rooms due to the teacher's understanding of our school's Literacy program e.g., Joy Alcock phonics. Year 4 target writers struggled with acquisition of language features and the vocabulary needed for independent writing.</p> <p>Year 6 target writers struggled with complexity of writing styles that required discernment and the correct use of technical or topic specific vocabulary.</p>	<p>In 2024 the targeting of Year 5 writers will be essential as this Year group is the lowest performing group of writers moving through our education system. These writers were our 5-year-olds in 2020 (start of covid lockdowns) and as a result have missed large portions of their foundation school years.</p> <p>FOCUS in 2024 for SEHC JUNIOR:</p> <ul style="list-style-type: none"> • Vocab development required for each phase (Year 1-3, Year 4-6) • Fluency of writing required at each phase • Review of current writing cycle and the implications of curriculum refresh • Attendance • Collegiate Effective Teacher Profile to be utilised to grow professional practice and change pedagogy.
<p>JS PLANNING FOR 2025</p>	<ul style="list-style-type: none"> • Attendance – monitoring and making connections with whānau to engage resistant learners is essential. • Teacher Absence. Plan for long term absence of a teacher. • Effective Teacher Profile – utilised to grow teacher key competencies and pedagogy. • Review of current literacy practices and how they fit within Curriculum refresh. • Coaching Teachers on the following areas where needed (as identified by their class assessment) • Teaching specific use of graphic organisers to support genres. Cycle of writing to be followed e.g., Exploring language, recrafting to enhance, cameo. Unpacking writing examples with learners and highlighting parts of writing that show focus e.g., Use of a hook/ simile/ tension. Teacher feedback, feed forward. 		

JUNIOR SCHOOL

LEGISLATIVE REQUIREMENTS

Kiwi Sport:

The Government funding initiative to support students' participation in sport provided a grant to the Junior School of \$6270.20, which was spent on additional sports equipment and in-house coaching. The funding was also spent on a variety of sports festivals that our students participated in as part of the Otara Sports Cluster. The Junior School continued with in-house physical education lessons as well as skills development lessons and sports training delivered by Counties Manukau.

STATEMENT OF RESOURCES FOR JUNIOR SCHOOL

Sir Edmund Hillary Collegiate Junior School for the year ended 31 December 2023.

PHYSICAL RESOURCES

The School had a property occupancy agreement with the ministry of Education for 2 Franklyne Road, Otara.

The site comprises: A total of 7.07 hectares of land

19 permanent classrooms

1 resource room

1 re-locatable classroom

3 mobile pods

Shared access to a gymnasium

And shares:

- 1 Admin / staffroom
- 1 Library
- 1 Whare wananga
- 1 Assembly Hall
- 1 Grounds and caring taking shed
- 1 Tuck shop
- 1 Caretakers residence
- 1 ICT suite
- 1 Health Centre Facilities / Hauora Hub

In 2023 the Junior School has access to owned computer technology equipment. There are no lease agreements. The school has a range of sports and musical equipment.

MIDDLE SCHOOL

LEGISLATIVE REQUIREMENTS

Kiwi Sport:

This is a Government funding initiative to support students' participation in organised sport. In 2023 the Middle School received \$3,779.72, which was spent on equipment for our school-wide Tabloids events held each week. We also used the Kiwi Sports funds to replenish our sports balls that we hand out to students during break times. The additional balls and equipment we have purchased have helped to encourage our students to stay active in their break times.

STATEMENT OF RESOURCE

Sir Edmund Hillary Collegiate Middle School for the year ended 31 December 2023.

PHYSICAL RESOURCES

The school had a property occupancy agreement with the Ministry of Education for:
2 Franklyne Road, Otara.

The site comprises of 7.07 hectares of land

The middle school occupies:

- 12 Classroom spaces
- 1 Hall / Gymnasium
- 2 Multi purpose Technology classrooms

And shares:

- 1 Administration / Staffroom
- 1 Tuck shop
- 1 Grounds and Caretaking storage Shed
- 1 Assembly Hall
- 1 Library
- 1 Whare wananga
- 1 Gymnasium / Dance room
- Caretakers residence
- ICT Suite
- Health Centre Facilities

In 2023 Middle School has access to leased computer equipment and owned computer and digital devices in technology. The school has a wide range of musical equipment and sports equipment.

The Junior & Middle school were open for **386 half days**.

SENIOR SCHOOL

LEGISLATIVE REQUIREMENTS

Kiwi Sport:

This is a Government funding initiative to support students' participation in organised sport. In 2023 the Senior School received a total amount of \$13,879.39 for Year 9-13 students which was paid to the school as quarterly payments of \$3,464.88 (first quarter), \$3,464.88 (second quarter), \$3,524.50 (third quarter) and \$3,425.13 (fourth quarter). This incorporated all students Year 9 to 13.

In 2023 for sports, we were able to participate in both local and regional sports which were Touch Rugby, Rugby, Rugby League, Tag, Volleyball, Waka Ama, Kayaking, Tennis, Lacross, and Athletics. We had 250 students who represented the school in Sport. The total number of teachers who are 'coaches' for these sports are 20, which is about 48% of teaching staff.

The funding used for the sports highlighted above, plus in-school initiatives of hiking, rock climbing, roller skating and utilising our local gym for 'localised' fitness and general awareness of health. Students were able to participate in these areas of zumba, yoga, cross fit, pilates and mindfulness through movement. We were also able to replenish equipment and give access to students who would have not ordinarily taken up sport or fitness of any kind. By giving students daily access to sports equipment and sports gear – we were able to grow their awareness of and enjoyment for sport and recreation.

STATEMENT OF RESOURCE

Sir Edmund Hillary Collegiate for the year ended 31 December 2023.

PHYSICAL RESOURCE

The School had a property occupancy agreement with the Ministry of Education for 2 Franklyne Road, Otara.

The site comprises of:

A total of 7.07 hectares of land

13 permanent buildings

Shared access to a gymnasium

Shared use of the Collegiate

- Admin / staffroom
- Library
- Whare Wananga
- Auditorium
- Grounds and caretaking shed
- Tuckshop
- Caretakers residence

The school has a range of sports and musical equipment.

The school was open for **380 half days**.