

**RSM Hayes Audit**

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## Independent Auditor's Report

### To the readers of Marist School's Financial statements For the year ended 31 December 2018

The Auditor-General is the auditor of Marist School (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2018, 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 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 May 2019. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### Basis of opinion

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

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## **Responsibilities of the Board of Trustees for the financial statements**

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *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 Marist School.

A blue ink signature, appearing to read 'Steve Hayes', is written over a horizontal line.

**Steve Hayes**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

# **Marist School (Mt Albert)**

## **Annual Report for the year ended 31 December 2018**

<b>Ministry Number:</b>	1359
<b>Principal:</b>	Carolynn Phillips
<b>School Address:</b>	14 Kitenui Avenue, Auckland
<b>School Postal Address:</b>	14 Kitenui Avenue, Auckland 1025
<b>School Phone:</b>	09 846 7408
<b>School Email:</b>	admin@marist.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## Marist School (Mt Albert)

# Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Gary Lawson	Board Chair	Elected	Architect	May-19
Catherine Ryan	Principal		Principal	
Lisa Courtney	Parent Rep	Elected	Real Estate Agent	May-19
Cath Gilchrist	Parent Rep	Elected	Medical Writer	May-19
Matthew Pickering	Parent Rep	Elected	Banking	May-19
Shelley Quinn	Parent Rep	Elected	TV Production	May-19
Patrick Casey	Proprietors Rep	Appointed	Lawyer	May-19
Hoani Smith	Proprietors Rep	Appointed	TV Production	May-19
Lisa Hyde	Proprietors Rep	Appointed	Nurse	May-19
Fr Philip Lakra OFMCap	Proprietors Rep	Appointed	Priest	May-19
Cate Lal	Staff Rep	Elected	Teacher	May-19

# **Marist School (Mt Albert)**

## **Annual Report**

For the year ended 31 December 2018

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**Marist School (Mt Albert)**  
**Statement of Responsibility**  
For the year ended 31 December 2018

The Board of Trustees 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 2018 fairly reflects the financial position and operations of the school.


The School's 2018 financial statements are authorised for issue by the Board.

CATHERINE ANNE GILCHRIST  
Full Name of Board Chairperson

  
Signature of Board Chairperson

29/5/19  
Date:

Carolynn Phillips  
Full Name of Principal

  
Signature of Principal

29/5/19  
Date:

**Marist School (Mt Albert)****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,755,144	1,695,137	1,715,200
Locally Raised Funds	3	186,399	170,050	165,045
Use of Land and Buildings Integrated		764,532	123,450	764,532
Interest Earned		7,443	7,000	7,367
Gain on Sale of Property, Plant and Equipment		850	-	-
		<u>2,714,368</u>	<u>1,995,637</u>	<u>2,652,144</u>
<b>Expenses</b>				
Locally Raised Funds	3	32,315	36,250	49,898
Learning Resources	4	1,550,739	1,521,959	1,483,208
Administration	5	152,635	154,501	160,422
Finance Costs		3,185	3,000	1,100
Property	6	868,553	219,700	875,107
Depreciation	7	74,673	60,000	55,253
Loss on Disposal of Property, Plant and Equipment		13,052	-	7,547
		<u>2,695,152</u>	<u>1,995,410</u>	<u>2,632,535</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>19,216</b>	<b>227</b>	<b>19,609</b>
<b>Other Comprehensive Revenue and Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>19,216</b></u>	<u><b>227</b></u>	<u><b>19,609</b></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



**Marist School (Mt Albert)**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
<b>Balance at 1 January</b>	<b>522,703</b>	<b>522,703</b>	<b>503,094</b>
<b>Total comprehensive revenue and expense for the year</b>	<b>19,216</b>	<b>227</b>	<b>19,609</b>
<b>Equity at 31 December</b>	<b>541,919</b>	<b>522,930</b>	<b>522,703</b>
<b>Retained Earnings</b>	<b>541,919</b>	<b>522,930</b>	<b>522,703</b>
<b>Equity at 31 December</b>	<b>541,919</b>	<b>522,930</b>	<b>522,703</b>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

# **Marist School (Mt Albert)** **Statement of Financial Position**

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	386,882	343,645	337,773
Accounts Receivable	9	103,818	98,475	98,491
GST Receivable		8,524	18,300	18,287
Prepayments		2,429	2,750	2,746
Inventories	10	143	250	259
		<u>501,796</u>	<u>463,420</u>	<u>457,556</u>
<b>Current Liabilities</b>				
Accounts Payable	12	127,532	116,775	115,693
Revenue Received in Advance	13	-	1,400	1,423
Provision for Cyclical Maintenance	14	49,069	-	48,470
Finance Lease Liability - Current Portion	15	12,798	8,552	8,552
		<u>189,399</u>	<u>126,727</u>	<u>174,138</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>312,397</u>	<u>336,693</u>	<u>283,418</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	256,768	193,357	253,357
		<u>256,768</u>	<u>193,357</u>	<u>253,357</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	6,200	6,200	4,600
Finance Lease Liability	15	21,046	920	9,472
		<u>27,246</u>	<u>7,120</u>	<u>14,072</u>
<b>Net Assets</b>		<u>541,919</u>	<u>522,930</u>	<u>522,703</u>
<b>Equity</b>		<u>541,919</u>	<u>522,930</u>	<u>522,703</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



# Marist School (Mt Albert)

## Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		429,457	414,133	409,745
Locally Raised Funds		185,024	170,350	165,423
Goods and Services Tax (net)		9,763	(10,900)	(10,894)
Payments to Employees		(269,020)	(276,600)	(246,330)
Payments to Suppliers		(235,907)	(284,106)	(264,432)
Interest Paid		(3,185)	(3,000)	(1,100)
Interest Received		7,443	7,000	8,144
<b>Net cash from / (to) the Operating Activities</b>		<b>123,575</b>	<b>16,877</b>	<b>60,556</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(12,202)	-	-
Purchase of PPE (and Intangibles)		(60,285)	(3,692)	(142,362)
Purchase of Investments		-	120,000	120,000
<b>Net cash from / (to) the Investing Activities</b>		<b>(72,487)</b>	<b>116,308</b>	<b>(22,362)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	522,703	-
Finance Lease Payments		(1,979)	(41,417)	(6,956)
<b>Net cash from / (to) Financing Activities</b>		<b>(1,979)</b>	<b>481,286</b>	<b>(6,956)</b>
<b>Net Increase/(decrease) in cash and cash equivalents</b>		<b>49,109</b>	<b>614,471</b>	<b>31,238</b>
Cash and cash equivalents at the beginning of the year	8	337,773	(270,826)	306,535
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>386,882</b>	<b>343,645</b>	<b>337,773</b>

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

## Marist School (Mt Albert)

# Notes to the Financial Statements

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### **Reporting Entity**

Marist School (Mt Albert) (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### **Basis of Preparation**

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

##### **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 Act 1989 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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

##### **Critical Accounting Estimates And Assumptions**

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

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

##### **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.



## **Marist School (Mt Albert)**

# **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

### ***Critical Judgements in applying accounting policies***

Management has exercised the following critical judgements in applying accounting policies:

### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

### ***Recognition of grants***

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

## **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 Grants***

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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as revenue in the period the School uses the land and buildings.

### ***Donations, Gifts and Bequests***

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

### ***Interest Revenue***

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

### ***Use of Land and Buildings Expense***

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

### ***Operating Lease Payments***

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

### ***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.

## **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

### **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.

### **Accounts Receivable**

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

### **Inventories**

Inventories are consumable items held for sale and comprise 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.

### **Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

### **Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.



# Marist School (Mt Albert)

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **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 - Crown	10 years
Furniture and equipment	10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

### **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 are 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. 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.

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

The reversal of an impairment loss is recognised in the surplus or deficit.

### **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.

### **Employee Entitlements**

#### **Short-term employee entitlements**

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

## **Marist School (Mt Albert)**

# **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

### **Revenue Received in Advance**

Revenue received in advance relates to fees received from Attendance Dues where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as Revenue as the obligations are fulfilled and the fees earned.

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

### **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 for cyclical maintenance represents the obligation the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

### **Financial Assets and Liabilities**

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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

### **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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

### **Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

### **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.

# Marist School (Mt Albert)

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 2 Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	385,335	371,363	366,379
Teachers' salaries grants	1,325,687	1,281,004	1,299,997
Other MoE Grants	44,122	42,770	48,824
	<u>1,755,144</u>	<u>1,695,137</u>	<u>1,715,200</u>

### 3 Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	128,187	119,800	114,515
Trading	9,879	11,000	10,232
Activities	48,333	39,250	40,298
	<u>186,399</u>	<u>170,050</u>	<u>165,045</u>
<b>Expenses</b>			
Activities	22,748	25,250	37,042
Trading	9,567	11,000	12,856
	<u>32,315</u>	<u>36,250</u>	<u>49,898</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>154,084</u>	<u>133,800</u>	<u>115,147</u>

A trip to Melbourne was taken by the Principal, Catherine Ryan, in October 2018 to attend the Australian Council for Educational Leaders (ACEL) conference. In order to stay abreast of new teaching techniques on evidence and experience learning. The expense of this trip totalled \$2,319.56. This is currently sitting in Professional Development.

### 4 Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	43,549	44,299	41,602
Equipment repairs	398	1,000	182
Information and communication technology	16,882	17,256	14,123
Library resources	1,662	1,800	1,713
Employee benefits - salaries	1,439,071	1,407,604	1,402,014
Staff development	49,177	50,000	23,574
	<u>1,550,739</u>	<u>1,521,959</u>	<u>1,483,208</u>



**Marist School (Mt Albert)**

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

**5 Administration**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,550	5,000	5,530
Board of Trustees Fees	3,900	4,000	3,585
Board of Trustees Expenses	4,109	4,800	6,937
Communication	1,850	3,850	2,936
Consumables	15,395	17,000	16,680
Operating Lease	951	417	5,801
Other	8,895	8,400	9,411
Employee Benefits - Salaries	98,300	97,450	96,188
Insurance	3,091	3,000	2,962
Service Providers, Contractors and Consultancy	10,594	10,584	10,392
	<u>152,635</u>	<u>154,501</u>	<u>160,422</u>

**6 Property**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,953	8,950	9,648
Cyclical Maintenance Expense	2,199	5,000	17,985
Grounds	10,343	9,000	8,225
Heat, Light and Water	14,457	13,500	14,635
Repairs and Maintenance	6,844	8,000	7,795
Use of Land and Buildings	764,532	123,450	764,532
Security	2,716	4,000	3,427
Employee Benefits - Salaries	60,509	47,800	48,860
	<u>868,553</u>	<u>219,700</u>	<u>875,107</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 7 Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	5,355	5,755	5,355
Furniture and Equipment	25,410	26,390	19,078
Information and Communication Technology	27,019	17,920	17,537
Leased Assets	14,716	7,840	11,060
Library Resources	2,173	2,095	2,223
	<u>74,673</u>	<u>60,000</u>	<u>55,253</u>

### 8 Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	374,410	318,645	320,088
Bank Call Account	12,472	25,000	17,685
Cash and cash equivalents for Cash Flow Statement	<u>386,882</u>	<u>343,645</u>	<u>337,773</u>

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

### 9 Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	162	200	210
Interest Receivable	3	-	3
Teacher Salaries Grant Receivable	<u>103,653</u>	<u>98,275</u>	<u>98,278</u>
	<u>103,818</u>	<u>98,475</u>	<u>98,491</u>
Receivables from Exchange Transactions	165	200	213
Receivables from Non-Exchange Transactions	<u>103,653</u>	<u>98,275</u>	<u>98,278</u>
	<u>103,818</u>	<u>98,475</u>	<u>98,491</u>

### 10 Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	28	150	151
School Uniforms	<u>115</u>	<u>100</u>	<u>108</u>
	<u>143</u>	<u>250</u>	<u>259</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

## 11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building improvements	22,868	-	-	-	(5,355)	17,513
Furniture and equipment	170,735	2,641	(9,194)	-	(25,410)	138,772
Information and communication technology	28,846	53,725	(214)	-	(27,019)	55,338
Leased assets	15,343	29,303	-	-	(14,715)	29,931
Library resources	15,565	5,466	(3,644)	-	(2,173)	15,214
<b>Balance at 31 December 2018</b>	<b>253,357</b>	<b>91,135</b>	<b>(13,052)</b>	<b>-</b>	<b>(74,672)</b>	<b>256,768</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building improvements	53,550	(36,037)	17,513
Furniture and equipment	305,175	(166,403)	138,772
Information and communication technology	143,378	(88,040)	55,338
Leased assets	51,192	(21,261)	29,931
Library resources	30,058	(14,844)	15,214
<b>Balance at 31 December 2018</b>	<b>583,353</b>	<b>(326,585)</b>	<b>256,768</b>

The net carrying value of equipment held under a finance lease is \$29,931 (2017: \$15,343).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building improvements	28,223	-	-	-	(5,355)	22,868
Furniture and equipment	68,146	122,789	(1,122)	-	(19,078)	170,735
Information and communication technology	31,861	14,522	-	-	(17,537)	28,846
Leased assets	16,183	10,220	-	-	(11,060)	15,343
Library resources	19,160	5,057	(6,429)	-	(2,223)	15,565
<b>Balance at 31 December 2017</b>	<b>163,573</b>	<b>152,588</b>	<b>(7,551)</b>	<b>-</b>	<b>(55,253)</b>	<b>253,357</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building improvements	53,550	(30,682)	22,868
Furniture and equipment	338,312	(167,577)	170,735
Information and communication technology	93,689	(64,843)	28,846
Leased assets	33,393	(18,050)	15,343
Library resources	32,109	(16,544)	15,565
<b>Balance at 31 December 2017</b>	<b>551,053</b>	<b>(297,696)</b>	<b>253,357</b>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 12 Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	6,645	5,000	3,374
Accruals	5,650	6,000	5,630
Employee Entitlements - salaries	115,237	98,275	99,013
Employee Entitlements - leave accrual	-	7,500	7,676
	<u>127,532</u>	<u>116,775</u>	<u>115,693</u>
Payables for Exchange Transactions	127,532	116,775	115,693
	<u>127,532</u>	<u>116,775</u>	<u>115,693</u>

The carrying value of payables approximates their fair value.

### 13 Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	-	1,400	1,423
	<u>-</u>	<u>1,400</u>	<u>1,423</u>

### 14 Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	53,070	53,070	60,364
Increase to the Provision During the Year	2,199	5,000	17,985
Use of the Provision During the Year	-	(51,870)	(25,279)
Provision at the End of the Year	<u>55,269</u>	<u>6,200</u>	<u>53,070</u>
Cyclical Maintenance - Current	49,069	-	48,470
Cyclical Maintenance - Term	6,200	6,200	4,600
	<u>55,269</u>	<u>6,200</u>	<u>53,070</u>

### 15 Finance Lease Liability

The school has entered into a number of finance lease agreements for TELA laptops and Photocopier  
Minimum lease payments payable (includes interest portion):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	15,354	-	9,762
Later than One Year and no Later than Five Years	23,392	-	10,153
	<u>38,747</u>	<u>-</u>	<u>19,915</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 16 Related Party Transactions

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

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

The Proprietor of the School, Catholic Diocese of Auckland, is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects funds on behalf of the school the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings". Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$137,075.03 (2017: \$133,501.60). 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 \$1,323.53 (2017: \$12.50).

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 17 Remuneration

#### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,900	3,585
Full-time equivalent members	-	0.09
<i>Leadership Team</i>		
Remuneration	319,343	313,001
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	323,243	316,586
Total full-time equivalent personnel	3.00	3.09

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

#### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	1-5	0-5
Termination Benefits	-	-

#### Other Employees

No other employee received total remuneration over \$100,000 (2017: Nil).

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

### 18 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 19 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018.

(Contingent liabilities and assets as at 31 December 2017: nil)

#### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

### 20 Commitments

#### (a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

#### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

- operating lease of TELA Laptops

No later than One Year

2018 Actual \$	2017 Actual \$
-	951
-	951

### 21 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

### 22 Financial Instruments

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

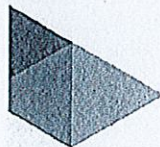
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Loans and Receivables</b>			
Cash and Cash Equivalents	386,882	343,645	337,773
Receivables	103,818	98,475	98,491
<b>Total Loans and Receivables</b>	<b>490,700</b>	<b>442,120</b>	<b>436,264</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	127,532	116,775	115,693
Finance Leases	33,844	9,472	18,024
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>161,376</b>	<b>126,247</b>	<b>133,717</b>

### 23 Events After Balance Date

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



# Analysis of Variance Reporting



COPY

School Name:	Marist School	School Number:	1359
Strategic Aim:	To further develop, implement, monitor and review programmes and practices that strengthen literacy and numeracy skills at all levels of the school with specific focus on Maori and Pasifika students.		
Annual Aim:	Monitor the progress of the target students identified in 2017.		
Curriculum Area:	English - Reading		
Target:	For the identified group of children not yet achieving at their expected level to make more than one year's progress in Reading.		
Baseline Data:	Analysis of school wide Reading data in December 2017 showed that 13 Year 5 students were not achieving at the expected curriculum level.		



# Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Target group students were included in extension reading programmes where specific reading needs were identified and strategies were put in place address them within the classroom programme.</li> <li>Rainbow Reading programme was introduced to provide the children with reading mileage</li> <li>Running Record/ Probe procedures were modelled and moderated to ensure team wide consistency</li> <li>Senior leaders facilitated inquiries into teachers classroom practice.</li> <li>Regular, authentic communication between teachers and parents.</li> </ul>	<p>Eleven target children (79%) improved and reached or exceeded the end of year expectation.</p> <p>Three target children (21%) of the fourteen children did not reach the end of year expectation.</p> <p>Two of those three children had moved 3-6 reading levels during the year and were close to reaching the expectation.</p> <p>These two children were reading Level 26 and the expectation is Level 27.</p> <p>The remaining one child did not improve during the year and is reading at Level 24 and the expectation is Level 27.</p>	<p>A Teacher Aide and Learning Support at different times to allow the classroom teacher to set up small intervention groups.</p> <p>Focused reading instruction in small groups 4 – 5 times per week on top of the class reading programme accelerated many of these students.</p> <p>The selection of reading material that was of high interest to the boys and girls made them more focussed and willing to engage. The lessons contained a lot of pre loading to build prior knowledge and set the students up for success.</p> <p>Uninterrupted focus groups.</p>	<p>All these students will continue to be monitored to ensure they make the appropriate progress needed to remain at the expectation for their year level.</p> <p>Those students who are not yet at the expectation will continue to be a focus for their classroom teachers and it is anticipated that the children who are only 1 level below will reach the level of expectation for their year level.</p> <p>The child who is three levels below the expectation will continue to be closely monitored by both the classroom teacher and SENCO. In consultation with the parents it has been decided to make an external referral for an intervention to assess for underlying literacy learning difficulties.</p>

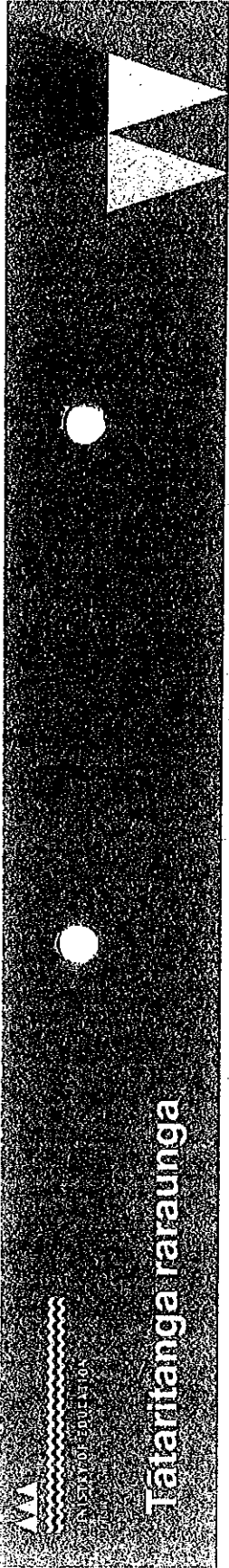


# Analysis of variance reporting

School Name:	Marist School	School Number:	1359
Strategic Aim:	To further develop, implement, monitor and review programmes and practices that strengthen literacy and numeracy skills at all levels of the school with specific focus on Maori and Pasifika students		
Annual Aim:	Increase the number of students achieving at their expected achievement level in Writing.		
Curriculum Area:	English - Writing		
Target:	Target for improving student achievement in Writing: That all identified students will be achieving at their expected achievement level in Writing by the end of Year 5 (December 2018).		
Baseline Data:	Analysis of school wide writing data in December 2017 identified 11 students who did not meet their expected achievement level for Writing by the end of Year 4 and 5.		

# Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• Systems were put in place for tracking these students twice a term and reporting to parents on their progress</li> <li>• The teachers and team leaders analysed the target children's writing and identified the next teaching and learning steps.</li> <li>• Class teachers implemented - My Accelerated Learning Journey, which is a collaborative teacher/ child plan which targets specific needs.</li> <li>• A specific emphasis was placed on classroom environments to promote writing through the display of exemplars, learning intentions, success criteria, vocabulary and pupils' writing.</li> <li>• Introduced a new spelling programme (Joy Alcock) to support the development of surface features.</li> </ul>	<p>The total number of target children was eleven. Six target children (55%) improved and reached the end of year expectation.</p> <p>Five target children (45%) of the eleven children did not reach the end of year expectation.</p> <p>These five children were one sub-level from reaching the end of year expectation.</p> <p>Four children reached level 2b and the expectation was 2p.</p> <p>One child reached 2a and the expectation was 3b.</p>	<p>Of those five children who did not reach expectation three have an ESOL background. A greater use of strategies to support ESOL learners is needed.</p> <p>Teachers hold high expectations for student achievement in writing and exposed the children to high quality writing and teachers are regularly discussing these examples with them. they were still unable to meet the End of Year expectation.</p> <p>Through the use of My Accelerated Learning Journey there was regular teacher to student feedback that focuses on the process and the product.</p>	<p>Greater scrutiny of children's writing to identify specific areas of need, followed by the teacher strategizing with the child and not to the child and through the continued use of My Accelerated Learning Journey to plan targets.</p> <p>To increase teacher knowledge of ESOL writing strategies such as checklists, dictogloss will help support these children.</p> <p>Continue to embed differentiated modelling and workshop groups in the instructional program.</p>



School Name:	Marist School	School Number: 1359
Strategic Aim:	To further develop, implement, monitor and review programmes and practices that strengthen literacy and numeracy skills at all levels of the school with specific focus on Maori and Pasifika students	
Curriculum Area:	Mathematics and Statistics	
Annual Aim:	Increase the number of students achieving at their expected achievement level in Maths.	
Target:	That all identified students will be achieving at their expected achievement level in Maths by the end of Year 4 (December 2018).	
Baseline Data:	Analysis of school wide Maths data in December 2017 identified 7 students who did not meet their expected achievement level for Maths after 120 weeks at school.  An additional 4 students in Year 5 were later added to the target group.	

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Teachers and team leaders assessed current levels, analysed data and planned next steps for more focused teaching and learning and set termly targets.</p> <p>They made maths a priority, differentiating in their programmes to cater for needs of students.</p> <p>Whole school professional development (ALiM) was provided.</p> <p>Support for staff in teaching Numeracy and strands was provided as needed.</p> <p>The numeracy lead teacher monitored progress of target students and supported teachers.</p> <p>Spring into Maths Accelerated Programme was introduced in the second half of the year.</p>	<p>Five of the seven Year 4 target children reached the end of year expectation.</p> <p>The remaining two students moved two sub-levels from Stage 2-3 to E5.</p> <p>The level of expectation was Stage 5.</p> <p>One of the four Year 5 students reached expectation. The remaining three were close and moving from E5 to Stage 5.</p> <p>The level of expectation was early Stage 6.</p>	<p>Christine Hardie – maths facilitator from Cognition Education group, guided teachers and worked alongside them to assist with the implementation of new approaches to teaching maths.</p> <p>Spring into Maths provided targeted small group (three children per group) support which supplemented the classroom programme.</p>	<p>To continue to monitor children to ensure that learning is consolidated.</p> <p>To continue to implement ALiM methods and strategies with a particular focus on accelerating children who have not yet meet expectation.</p>

## **MARIST SCHOOL MT ALBERT**

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**TE WAIRUA O MARIA  
THE SPIRIT OF MARY**

### **Statement of Kiwi Sport Funding**

Marist School received Kiwi Sport funding of \$4049.66 in 2018.

These funds were used to support our swimming and water safety curriculum. The funds were used to subsidise the cost of lessons through Mt Albert Aquatic Centre so children could gain experience and confidence in the water.