

Marist School (Mt Albert)

Annual Report for the year ended 31 December 2022

Ministry Number:	1359
Principal:	Carolynn Philips
School Address:	14 Kitenui Avenue, Auckland
School Postal Address:	14 Kitenui Avenue, Auckland, 1025
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School Email:	admin@marist.school.nz
Service Provider:	Edtech Financial Services Ltd

Marist School (Mt Albert)**Members of the Board**

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Amy Smith	Presiding Member	Proprietors Rep - Selected	2025
Carolynn Phillips	Principal	Ex-officio	
Kris Baker	Parent Rep	Elected September 2022	2025
Margaret Joiner	Parent Rep	Elected September 2022	2025
Masha Nair	Parent Rep	Elected September 2022	2025
Michelle Plant	Parent Rep	Elected September 2022	2025
Silao Taulu	Parent Rep	Elected September 2022	2025
Cate Lal	Staff Rep	Elected - Aug 2022	2025
Fr Carlo	Proprietors Rep	Proprietors Rep - Selected	2025
Ramona Cobb	Proprietors Rep	Proprietors Rep - Selected	2025
Rob O'Connor	Proprietors Rep	Proprietors Rep - Selected	2025
Catherine Gilchrist	Proprietors Rep	Appointed June 2019	2022
Matthew Pickering	Parent Rep	Re-Elected June 2019	2022
Sian Kelly	Parent Rep	Elected June 2019	2022
Gerard Thompson	Parent Rep	Elected June 2019	2022
Michael Barlow	Parent Rep	Selected Sept 2021	2022
John Ah Loo	Proprietors Rep	Selected January 2020	2022
Denise Da Costa-Sampson	Board Secretary		

MARIST SCHOOL (MT ALBERT)

Annual Report - For the year ended 31 December 2022

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Marist School (Mt Albert)

Statement of Responsibility

For the year ended 31 December 2022

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

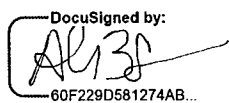
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Amy Smith

Full Name of Presiding Member

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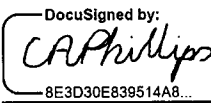
Signature of Presiding Member

30 May 2023

Date:

Carolynn Phillips

Full Name of Principal

DocuSigned by:

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Signature of Principal

30 May 2023

Date:

Marist School (Mt Albert)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,094,169	2,118,675	2,189,355
Locally Raised Funds	3	149,890	205,600	206,263
Use of Proprietor's Land and Buildings		741,192	477,832	477,832
Interest Income		4,954	1,000	1,695
Total Revenue		2,990,205	2,803,107	2,875,145
Expenses				
Locally Raised Funds	3	45,086	-	29,134
Learning Resources	4	1,889,909	2,009,592	1,996,648
Administration	5	181,776	168,790	146,248
Finance		(606)	2,000	2,232
Property	6	879,586	622,632	636,561
Loss on Disposal of Property, Plant and Equipment		1,064	-	851
		2,996,815	2,803,014	2,811,674
Net Surplus / (Deficit) for the year		(6,610)	93	63,471
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(6,610)	93	63,471

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

Marist School (Mt Albert)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		615,913	615,913	542,608
Total comprehensive revenue and expense for the year		(6,610)	93	63,471
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,104	-	9,834
Equity at 31 December		621,407	616,006	615,913
Accumulated comprehensive revenue and expense		621,407	616,006	615,913
Reserves		-	-	-
Equity at 31 December		621,407	616,006	615,913

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.

Marist School (Mt Albert)

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	117,506	154,778	245,620
Accounts Receivable	8	141,711	130,619	130,979
GST Receivable		9,510	8,000	8,808
Prepayments		636	19,517	19,517
Investments	9	211,321	208,500	208,500
		480,684	521,414	613,424
Current Liabilities				
Accounts Payable	11	173,722	148,432	148,397
Revenue Received in Advance	12	3,322	5,000	8,260
Finance Lease Liability	14	7,906	8,000	13,579
Funds held in Trust	15	477	-	-
		185,427	161,432	170,236
Working Capital Surplus/(Deficit)		295,257	359,982	443,188
Non-current Assets				
Property, Plant and Equipment	10	418,291	339,524	214,252
Capital Works in Progress		-	-	29,772
		418,291	339,524	244,024
Non-current Liabilities				
Provision for Cyclical Maintenance	13	86,400	75,000	64,367
Finance Lease Liability	14	5,741	8,500	6,932
		92,141	83,500	71,299
Net Assets		621,407	616,006	615,913
Equity		621,407	616,006	615,913

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

Marist School (Mt Albert)

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		559,679	529,049	506,095
Locally Raised Funds		142,804	208,600	143,112
Goods and Services Tax (net)		(682)	3,500	2,683
Payments to Employees		(372,981)	(346,837)	(257,991)
Payments to Suppliers		(214,672)	(241,949)	(241,825)
Interest Paid		606	(2,000)	(2,232)
Interest Received		4,005	1,200	1,870
Net cash from/(to) Operating Activities		118,759	151,563	151,712
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(1,064)	-	(851)
Purchase of Property Plant & Equipment (and Intangibles)		(234,878)	(157,989)	(36,916)
Purchase of Investments		(2,821)	(1,500)	(1,662)
Net cash from/(to) Investing Activities		(238,763)	(159,489)	(39,429)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,270	-	9,834
Finance Lease Payments		(10,859)	(9,500)	(13,264)
Funds Administered on Behalf of Third Parties		477	-	(29,772)
Net cash from/(to) Financing Activities		(8,112)	(9,500)	(33,202)
Net increase/(decrease) in cash and cash equivalents		(128,114)	(17,426)	79,081
Cash and cash equivalents at the beginning of the year	7	245,620	172,204	166,539
Cash and cash equivalents at the end of the year	7	117,506	154,778	245,620

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

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

Marist School (Mt Albert)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) 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 and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10 years
Furniture and equipment	10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Intangible Assets**Software costs**

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

k) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

l) 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.

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

o) Funds Held in Trust

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

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

p) 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 Revenue and Expense.

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

q) Provision for Cyclical Maintenance

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

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

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

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.

2. Government Grants

Government Grants - Ministry of Education
Teachers' Salaries Grants

2022 Actual	2022 Budget (Unaudited)	2021 Actual
\$	\$	\$
559,679	455,675	513,545
1,534,490	1,663,000	1,675,810
<u>2,094,169</u>	<u>2,118,675</u>	<u>2,189,355</u>

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

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Curriculum related Activities - Purchase of goods and services
Trading
Other Revenue

2022 Actual	2022 Budget (Unaudited)	2021 Actual
\$	\$	\$
75,229	186,600	75,476
36,993	18,000	19,814
12,016	-	10,527
25,652	1,000	100,446
<u>149,890</u>	<u>205,600</u>	<u>206,263</u>

Expenses

Extra Curricular Activities Costs
Trading

2022 Actual	2022 Budget (Unaudited)	2021 Actual
\$	\$	\$
33,090	-	18,474
11,996	-	10,660
<u>45,086</u>	<u>-</u>	<u>29,134</u>
<u>104,804</u>	<u>205,600</u>	<u>177,129</u>

Surplus/ (Deficit) for the year Locally raised funds

4. Learning Resources

Curricular
Equipment Repairs
Information and Communication Technology
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation

2022 Actual	2022 Budget (Unaudited)	2021 Actual
\$	\$	\$
49,862	55,792	42,946
795	1,000	-
21,546	20,400	15,311
1,700	1,800	1,072
1,726,475	1,839,600	1,850,666
24,119	41,000	24,291
65,412	50,000	62,362
<u>1,889,909</u>	<u>2,009,592</u>	<u>1,996,648</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,060	7,060	6,850
Board Fees	1,425	4,000	3,770
Board Expenses	5,879	8,650	6,256
Communication	6,762	8,050	2,930
Consumables	15,272	17,000	14,954
Operating Lease	-	-	2,174
Other	8,518	9,380	9,648
Employee Benefits - Salaries	122,848	100,650	85,609
Insurance	3,205	3,500	3,563
Service Providers, Contractors and Consultancy	10,807	10,500	10,494
	181,776	168,790	146,248

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,858	11,300	8,175
Cyclical Maintenance Provision	22,033	22,000	41,367
Grounds	9,863	10,500	12,705
Heat, Light and Water	17,276	20,000	17,362
Repairs and Maintenance	4,196	7,000	6,782
Use of Land and Buildings	741,192	477,832	477,832
Security	2,963	3,000	3,389
Employee Benefits - Salaries	70,205	71,000	68,949
	879,586	622,632	636,561

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	117,506	154,778	248,159
Bank Overdraft	-	-	(2,539)
Cash and cash equivalents for Statement of Cash Flows	117,506	154,778	245,620

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	72	-	(2,076)
Interest Receivable	1,335	400	386
Banking Staffing Underuse	-	5,000	7,450
Teacher Salaries Grant Receivable	140,304	125,219	125,219
	<u>141,711</u>	<u>130,619</u>	<u>130,979</u>
Receivables from Exchange Transactions	1,407	400	(1,690)
Receivables from Non-Exchange Transactions	140,304	130,219	132,669
	<u>141,711</u>	<u>130,619</u>	<u>130,979</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	211,321	208,500	208,500
	<u>211,321</u>	<u>208,500</u>	<u>208,500</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	1,448	-	-	-	(1,448)	-
Furniture and Equipment	156,887	244,252	-	-	(36,308)	364,831
Information and Communication Technology	23,258	15,607	-	-	(16,209)	22,656
Leased Assets	15,797	5,864	-	-	(8,873)	12,788
Library Resources	16,862	4,792	(1,064)	-	(2,574)	18,016
Balance at 31 December 2022	<u>214,252</u>	<u>270,515</u>	<u>(1,064)</u>	<u>-</u>	<u>(65,412)</u>	<u>418,291</u>

The net carrying value of equipment held under a finance lease is \$12,788 (2021: \$15,797).

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	53,550	(53,550)	-	53,550	(52,102)	1,448
Furniture and Equipment	638,735	(273,904)	364,831	394,490	(237,603)	156,887
Information and Communication Te	200,833	(178,177)	22,656	185,203	(161,945)	23,258
Leased Assets	25,224	(12,436)	12,788	77,947	(62,150)	15,797
Library Resources	38,228	(20,212)	18,016	35,689	(18,827)	16,862
Balance at 31 December	<u>956,570</u>	<u>(538,279)</u>	<u>418,291</u>	<u>746,879</u>	<u>(532,627)</u>	<u>214,252</u>

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	4,363	4,900	4,915
Accruals	5,585	6,900	6,850
Banking Staffing Overuse	1,124	-	-
Employee Entitlements - Salaries	141,396	136,632	136,632
Employee Entitlements - Leave Accrual	21,254	-	-
	<u>173,722</u>	<u>148,432</u>	<u>148,397</u>
Payables for Exchange Transactions	173,722	148,432	148,397
	<u>173,722</u>	<u>148,432</u>	<u>148,397</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	3,322	5,000	8,260
	<u>3,322</u>	<u>5,000</u>	<u>8,260</u>

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	64,367	64,367	23,000
Increase to the Provision During the Year	22,033	22,000	41,367
Use of the Provision During the Year	-	(11,367)	-
Provision at the End of the Year	<u>86,400</u>	<u>75,000</u>	<u>64,367</u>
Cyclical Maintenance - Non current	86,400	75,000	64,367
	<u>86,400</u>	<u>75,000</u>	<u>64,367</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	8,804	8,000	14,888
Later than One Year and no Later than Five Years	6,216	8,500	7,337
Future Finance Charges	(1,373)	-	(1,714)
	<u>13,647</u>	<u>16,500</u>	<u>20,511</u>
Represented by			
Finance lease liability - Current	7,906	8,000	13,579
Finance lease liability - Non current	5,741	8,500	6,932
	<u>13,647</u>	<u>16,500</u>	<u>20,511</u>

15. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	477	-	-
	<u>477</u>	<u>-</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16. Related Party Transactions

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

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

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

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

Under an agency agreement, the 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 \$155,604 (2021: \$155,713). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$nil (2021: \$nil).

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	1,425	3,770
<i>Leadership Team</i>		
Remuneration	371,618	446,137
Full-time equivalent members	3	4
Total key management personnel remuneration	373,043	449,907

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (3 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair 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

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2	2
	2	2

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

18. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

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

TAPEC Wash-up Funding

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2021: nil.)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts.

Total lease payments incurred during the period were \$0 (2021: Nil)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	117,506	154,778	245,620
Receivables	141,711	130,619	130,979
Investments - Term Deposits	211,321	208,500	208,500
Total Financial assets measured at amortised cost	<u>470,538</u>	<u>493,897</u>	<u>585,099</u>

Financial liabilities measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Payables	173,722	148,432	148,397
Finance Leases	13,647	16,500	20,511
Total Financial Liabilities Measured at Amortised Cost	<u>187,369</u>	<u>164,932</u>	<u>168,908</u>

22. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Auckland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.



Independent Auditor's Report

To the readers of Marist School (Mt Albert)'s Financial statements For the year ended 31 December 2022

RSM Hayes Audit

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Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023
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www.rsmnz.co.nz

The Auditor-General is the auditor of Marist School (Mt Albert) (the School). The Auditor-General has appointed me, Colin Henderson, 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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2023. This is the date at which our opinion is expressed.

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities 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, compliance with good employer requirements, 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.

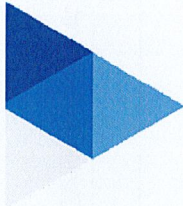
In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially 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 *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 Marist School (Mt Albert).

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Analysis of Variance Reporting

School Name:	Marist School, Mt Albert	School Num	1359
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Strategic Aim:	STRATEGIC GOAL 2: Within the Spirit of Mary we will develop, nurture and resource lifelong learners		
Annual Aim:	ANNUAL GOAL: To ensure consistent teaching and learning practices that sustain schoolwide effective pedagogy that lead to improved student outcomes		
Target:	BACKGROUND / RATIONALE / HUNCHES: Analysis of school wide Literacy data in Dec 2020 showed students across the school not yet achieving at their expected curriculum level. By the end of 2021 we would want to have all students achieving at expectation in reading and writing.		
Baseline Data:	2021 Reading Year 2 17 children Below expectations	Girls/Boys 10 - Girls 7 - Boys	ESOL 3 Girls 2- Boys
	2021 Writing Year 4 8 children Below expectations	4 - Girls 4- Boys	1 -Boy
		Currently receiving support 4 (Reading Recovery)	Ethnicity 7 NZ European 1 Chinese 1 African 1 Latin American
		1 (IEP - dyslexic)	5 NZ European 2 Other Asian 1 Chinese

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Ongoing - Develop teacher capacity to use Etap for data gathering, tracking student learning progress and identification of target students.</p> <p>Raise the achievement level of Year 2, 4 and 5 children identified from the 2020 end of year data by continuing to develop internal capacity through the regular moderation of assessment tools i.e. Running Records and Probe and the moderation of writing samples to ensure accuracy of analysis and OTJ's linked to the NZC and Progressions.</p> <p>Provide opportunities for teachers to develop their collaborative teaching and learning skills by creating opportunities for them to observe each other's practice and engage in "Rich" professional conversations.</p> <p>Embedding culturally responsive teaching and learning through teachers fostering student success.</p>	<p>Due to the disruptions of the pandemic there is no comparative data.</p> <p>The following data is based on the comparison of End of 2020 data and Mid- Year 2021 data.</p> <p>2021 Reading:</p> <p>Of the 10 Year 2 Girls who were identified as achieving below curriculum expectation at the end of 2020, 5 of 10 (50%) had made a significant improvement by mid year 2021 and 5 of 10 (50%) were tracking towards improvement. Of the 7 Year 2 Boys who were identified as achieving below curriculum expectation at the end of the 2020, 2 of 7 (29%) had made a significant improvement by mid year 2021 and 5 of 7 (71%) were tracking towards improvement by mid- year 2021.</p> <p>2021 Writing</p> <p>Of the 4 Year 4 Girls who were identified as achieving below curriculum expectation at the end of 2020 2 of 4 (50%) had made a significant improvement by mid year 2021 2 of 4 (50%) were tracking</p>	<p>Outcome:</p> <p>In light of Covid interruptions many Key Improvement Actions were limited to Terms 1 and 2 of 2021.</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>These students will continue to be a focus for their classroom teachers and it is anticipated with the appropriate support they will reach expectations for their year level.</p>

<p>This will be achieved by appreciating and celebrating diversity and cultural awareness, through deliberate acts of teaching and learning, making sure that students are familiar with the strategies used and catering to the students' learning strengths by utilizing their prior knowledge.</p> <p>Implement the Quick 60 reading and spelling intervention programme for all target children to support the acceleration of their reading.</p> <p>This programme will be taken by the Teacher Aide.</p> <p>Provided a beginning of the year parent information meeting to share ideas on how to support their children reading.</p> <p>Growing our target group.</p> <p>interventions by providing a second Reading Recovery teacher to cater for the Year 2 children who are at risk and meet the criteria.</p> <p>Utilise staff expertise to model effective practice and pedagogy around teaching and accelerating writing i.e. th Pair Writing programme introduced through the RTLB and Accelerated Learning Journal.</p>	<p>towards improvement by mid year 2021.</p> <p>Of the 4 year 4 Boys who were identified as achieving below curriculum expectation at the end of 2020, 4 of 4 (100%) had made a significant improvement by mid year 2021</p>	
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Planning for next year:	
Evaluation - Where to next-2022	
Reading	The leadership team and the teachers will continue to focus on effective teaching and learning in Reading in 2022. Teachers will continue to refine moderation across the Years 0-3 groups and they will continue to use assessment information to inform planning and teaching so that it addresses the specific needs of the children. The Quick 60 programme will continue to be used as a specific intervention for those children who are not tracking towards curriculum expectation.
Writing	Teachers will continue to hold high expectations for student achievement in writing. They will continue to embed culturally responsive teaching and learning through the use of “deliberate acts of teaching” making sure that the learning is carefully scaffolded for students. Teachers will continue to utilize staff expertise to model effective practice and pedagogy around teaching and accelerating writing i.e the Pair Writing Programme introduced through the RTLB and the Accelerated Learning Journal which develops Student Agency to drive learning based on the writing progressions. For those students who have greater learning needs the SENCO will provide targeted support through the use of a Collaborative Action Plan.

<p>In 2022 teachers made good use of Etap as a tool for monitoring target students and data. This allowed teachers to refine their collaborative approach to teaching and cater for target students. This has also enabled the establishment of practices such as workshops allowing children to opt into extra support in learning.</p> <p>Target learners taken daily through the implementation of the Quick 60 programme has greatly supported the acceleration of progress of those children who were on the programme.</p> <p>The Reading recovery teacher picked up 4 of the identified learners. Teachers built capacity and worked on a collaborative Inquiry around writing.</p> <p>Teacher Aides were allocated to support writing learners in Hubs.</p>	<p>At the end of 2022 of our Year 3 Reading target students- 13/ 17 (78%) of the Year 3 students were working at Curriculum expectation in reading. 2/17(11%) had since left the school.</p> <p>2/17(11%) were still working slightly below curriculum expectations in reading.</p> <p>At the end of 2022 of the Year 5 Writing target students-</p> <p>6/8 (75%) were still working one sub level below the curriculum expectation in writing. 1/8 (12.5%) had since left the school.</p> <p>1/8 (12.5%) had exceeded the curriculum expectation for Year 5</p>	<p>The majority of the Year 3 reading target students made pleasing shifts in their learning area and were working well at the curriculum expectation.</p> <p>The upward trend that we saw with the Year 5 Writing target students was pleasing, even though 6/8 they did not attain the curriculum expectation.</p> <p>Teachers will continue to use assessment data to target students who are considered 'at risk'. They will design learning for students to help them attain the expected progress.</p> <p>Teachers and SENCO are to continue to adapt and modify for this group of learners when teaching and assessing. Continue with Quick 60, for support with learners and building teacher capability.</p> <p>Teacher aides will be used to support this programme.</p> <p>Teacher aides in Hubs to work with those students with the most needs.</p>	<p>Leaders, to bring about constant conversation in teams throughout the year in order to drive achievement.</p> <p>SENCO and the school continue to identify learners who are experiencing difficulties with learning due to other needs such as dyslexia, processing disorders, Irlens, glasses etc. Referrals are to be made and the school will continue to apply for assistive technology for this group of learners.</p> <p>Teachers and SENCO are to continue to adapt and modify for this group of learners when teaching and assessing. Continue with Quick 60, for support with learners and building teacher capability.</p> <p>Teacher aides will be used to support this programme.</p> <p>Teacher aides in Hubs to work with those students with the most needs.</p>
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Planning for next year:	
Evaluation - Where to next-2023	
To maintain close monitoring of student achievement in Literacy, teams will continue to reflect on student learning and progress as part of their regular team meetings in 2023. Our actions going forward have been identified as our next steps in continuing to deliver quality learning programmes in reading and writing:	
<ul style="list-style-type: none">● Strengthening our moderation processes to ensure overall teacher judgements generate 'Best-Fit' achievement levels and are an accurate reflection of student achievement.● Regularly monitor and track the achievement of learning goals, knowing that students need to be able to demonstrate literacy skills and strategies independently and consistently, across a range of text types, before it is considered to be secure and marked as achieved.● Our Teacher Aides continue to provide 1:1, small group and roaming support of independent learners in all Hubs as well as delivering learning support programmes to students who struggle to reach expected levels of achievement on a daily basis.● The implementation of the ELS programme to capture at risk children who are 5.5 yrs mth.	



Analysis of Variance Reporting

School Name:	Marist School, Mt Albert	School Number:	1359
Strategic Aim:	Our Culture-Whānaungtanga Growing a sense of belonging for all whānau.		
Annual Aim:	Deliver initiatives to celebrate diversity and drive community inclusion. Promote opportunities to share progress, promote understanding and encourage involvement with our Strategic Plan.		
Target:	Whānau confidently engage & connect to their faith, identity, language and the culture.		
Baseline Data:	On going COVID disruptions, staff shortages and minimal attendance by whānau at gatherings. The lack of opportunities to gather as a community as we grow a diverse community. A greater variety of ethnicities and ensuring culturally responsive practices are embedded. A need to gather more whānau voice.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Aligned coherent goals with Kahui ako, PLD and the Marist Vision. WSTs working with PLD facilitators.</p> <p>Grew the Marist School ETP (Effective Teacher Profile)</p> <p>Continue to build a localised connected curriculum, with a strong emphasis on student voice.</p> <p>Continue work with PLD providers to develop localised curriculum. (funded by school, MOE & Kahui ako)</p> <p>Continue to work with facilitator around imbedding of Digital Technologies/Aotearoa NZ History Curriculum PLD</p> <p>Developed & use rich, robust Inquiry Model</p>	<ul style="list-style-type: none"> Worked with Ministry facilitator through Kahui ako around ETP & Culturally Responsive Pedagogy & Practice. Teachers worked with e-blended learning facilitator on designing a consistent Marist Way Inquiry plan. In Hub support as well as whole and across hub planning sessions. Explored the Digital Curriculum weaving through aspects of the Aotearoa NZ Histories Curriculum with explicit use of Understand, Know, Do 	<p>We have now done a lot of PLD through our Kahui ako around Culturally Responsive Pedagogy & Practice and Critical Literacy. The focus is now on ANZHC and Digital Technologies.</p> <p>This has been a growth area with no variance but development.</p>	<p>Our Within School Leader will be working with other WSL's in our Kahui ako with the Kōrero Paki Project where we will research, explicitly plan for and graphically depict 'our story.' This continues to build our local curriculum especially as we move towards our centenary in 2027.</p> <p>Our 2023 school wide theme is Tūhono-to connect locally & beyond. We have a new 2023-2025 Strategic Plan, new vision and are focused on ensuring our children can articulate our vision and story.</p> <p>We continue to work with our facilitator around the implementation, planning and teaching of the Aotearoa NZ Histories Curriculum</p>



Tātaritanga raraunga

Principal embraced
Springboard Trust Strategic
Leadership Programme for
Principals


- Set up a BOT Strategic Plan Sub Committee & worked through SCOT & PESTLE for our school. Did the same with teaching staff & support staff.
- Reviewed & consulted on our vision. Created a new vision to encompass all stakeholders.
- Share Vision statement with community
- Designed a new Strategic Plan for 2023-2025
- Continued to grow an understanding of 'Tūrangawaewae—a Place to Stand'...2022 School Theme' - a shared understanding of identity, language & the culture of all peoples
- Continue to explore Critical Literacy to enhance students progress & achievement

Hold a Marist Way-Community Evening gathering support around the areas of Special Catholic Character, Communication, Reporting, Cultural Diversity. From this evening set up interest focus groups to drive new initiatives




Tātaritanga raraunga

<p>Contribute to the establishment of the Community Garden programme between Parish, Primary & College—Garden to Table programme</p>	<ul style="list-style-type: none"> Staff completed the Te Aō Māori course Continue to promote the Community Garden programme between Parish, School & College Held a Bake & Seedling Sale made \$2,000; provided fresh produce for parish foodbank 	<p>Explore a variety of ways to attract more volunteers to the programme</p>
Planning for next year:		
<ul style="list-style-type: none"> Unpack & embed our new Strategic Plan with ongoing opportunities for consultation Set up focus groups after Marist Way Community Evening Provide opportunities for whānau to gather both socially and for information Parent/ Teacher sessions Term 2 instead of student led (Better Together Conferences) 		

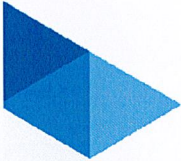


MINISTRY OF EDUCATION
Te Kaitiaki Take Kōwhiri



Tātaritanga raraunga

<ul style="list-style-type: none">• Term 3 Open sessions throughout the term, showcasing student work/learning/teaching• Term 3 Cultural Week• Unpack & imbed school wide focus <i>Tūhono—to connect locally & beyond</i>—continue work with facilitator & Kāhui ako around this while we: connect to histories; connect to people, places & stories; connect across curriculum/across Hubs. All under the umbrella of Catholic Social Teachings, our vision & values.	




Analysis of Variance Reporting

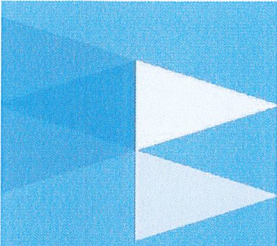
2021/2022 AoV

School Name:	Marist School	School Number:	1359
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Strategic Aim:	Ensure consistent teaching and learning practices that sustain schoolwide effective pedagogy especially with Numeracy		
Annual Aim:	Analysis of school wide Numeracy data in 2021 showed students across the school not yet achieving at their expected curriculum level. By the end of 2022 we would want all students to be achieving at expectation in numeracy.		
Target:	The greatest disparity in numeracy appears to be in the Yr 4 cohort (17%) and Yr 6 cohort (21%) The Year 6 cohort was unable to be reported on as they had moved on to another school		
	Maths	Below	At
	Year 4	17%(8)	65% (30)
	Female	4	17
	Male	4	13
	Pacifika		2
	Maori		
	NZ Euro	7	15
	Asian	1	12
	Other		1
			Above
			17% (8)
			2
			6
			5
			3



MINISTRY OF EDUCATION
Tātaritanga raraunga

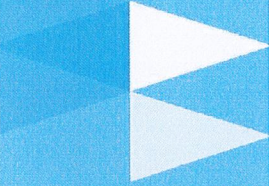


Maths	Below	At	Above
Year 6	21%(11)	63%(33)	15%(8)
Female	9	16	4
Male	2	17	4
Pacifika	4	1	1
Maori	1	2	
NZ Euro	5	24	5
Asian	1	4	2
Other		2	



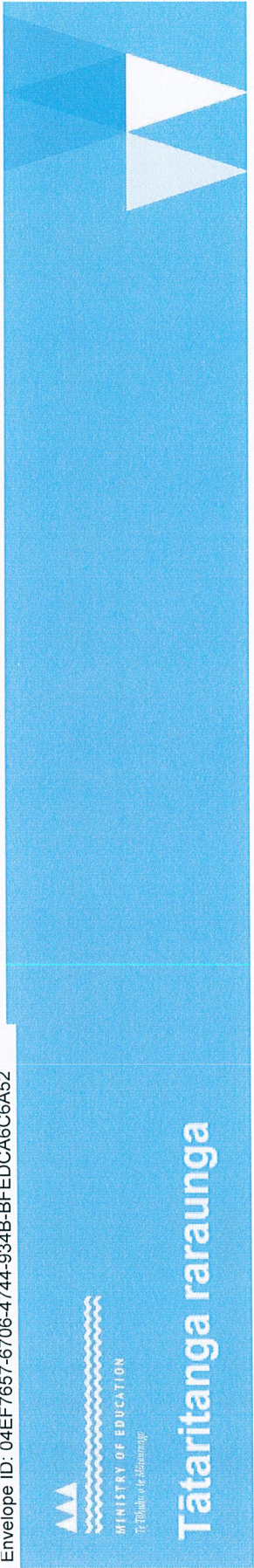
MINISTRY OF EDUCATION
Te Kaitiaki o te Kōwhiri

Tātaritanga raraunga



Number of Students		BELOW	AT	ABOVE
Female	22 children	14% (3)	68% (15)	18% (4)
Male	23 children	9% (2)	52% (12)	39% (9)
Total	45 children	11% (5)	60% (27)	29% (13)
Maori				
Pacifika	2 children		100% (2)	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>In 2022 it was a priority of SLT and Hub teachers to identify the support needed for those in Year 5 who were not working at curriculum level.</p> <p>Through the targeted use of the maths programme <i>Spring into Maths</i> and TA support, it was anticipated that those children would progress to the expected curriculum level.</p> <p>It was anticipated that a sustained period of regular instruction would benefit all students, in particular those who were working below the expected curriculum level.</p>	<p>At the EOY (2022) 87% of our students throughout the school were achieving At or Above the NZC level in Maths.</p> <p>The average percentage for our cohorts At and Above the NZC in Reading, Writing and Numeracy was 88%.</p> <p>This was an excellent result across the year levels .</p> <p>Within our targeted Year 5 group, 11% (5 children) still remain below the expected numeracy level down from 17% (8 students) at the end of 2021.</p>	<p>While Covid and Lockdown have had an impact on many learners these children who are below expectations have been affected the most because they have not had the amount of hands on, that they needed in order to fully develop an understanding of the maths concepts.</p>	<p>We have identified a small target group of 7 children within this cohort, who are struggling to meet the learning milestones necessary to meet the NZC level in mathematics.</p> <p>These students will continue to be carefully monitored and have appropriate support provided to accelerate their progress in order to meet future learning goals..</p>
Planning for next year: 2023			
<p>Our focus for 2023 will be Literacy in the Year 6 cohort</p> <p>See below for EOY 2022 data</p>			



Year 5 (2022) cohort

Number of students	Below	At	Above	Number of children At or Above Curriculum expectations
Female (22)	36% (8)	64% (14)		64% (14)
Male (23)	57% (13)	39% (9)	4% (1)	43% (10)
Total (45)	47% (21)	51% (23)	2% (1)	53% (24)
Maori (0)	-	-	-	-
Pasifika (2)	-	100% (2)	-	100% (2)

MARIST SCHOOL MT ALBERT

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Auckland 1025
Phone : 09-846-7408
Email : admin@marist.school.nz



TE WAIRUA O MARIA
THE SPIRIT OF MARY

Statement of Kiwi Sport Funding

Marist School received Kiwi Sport funding of \$4292.00 in 2022.

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.



Marist School, Mt Albert 1359

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • By promoting the provision of advice, information, education, and training in relation to work health and safety • Recognition of individuals personal needs & well-being • Procedures in place for hazard identification and follow up action • Active involvement from Board • Flexible working conditions and opportunities during Covid lockdowns, isolation and severe weather events • Provision of release time, mentoring and support
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<ul style="list-style-type: none"> • Refer to School Docs. • Through treating all employees and applicants for employment according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. • Flexible working conditions and opportunities during Covid lockdowns and isolation. • Providing rich, robust, meaningful PLD.
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • Appointments Policy and Procedures
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and 	<ul style="list-style-type: none"> • Appointments Policy and Procedures • CA terms and conditions • Professional Growth Cycles and appraisal systems • Shared understanding with Kāhui ako and MOE

- Greater involvement of Māori in the Education service?	
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> Professional development opportunities for all. Professional Growth Cycles and appraisal systems. Mentoring and support as required / needed. Utilising strengths.
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> Part time hours if requested
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> Amendments to workload. Work with ACC.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	