

# MARAETAI BEACH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1357

**Principal:** Mark Keenan

**School Address:** 154 Maraetai Drive, Maraetai Beach, Auckland

**School Phone:** 09 - 536 6570

**School Email:** [office@maraetaibeach.school.nz](mailto:office@maraetaibeach.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Simone Beesley	Presiding Member	Elected	Sep-25
Mark Keenan	Principal ex Officio		
Jessica Milne	Parent Representative	Elected	Sep-25
Simon MacKechnie	Parent Representative	Elected	Sep-25
Melita Van Het Bolscher	Parent Representative	Elected	Sep-25
Jesse Cleave	Parent Representative	Elected	Sep-25
Robyn Krawitz	Staff Representative	Elected	Sep-25

**Accountant / Service Provider:** Shore Chartered Accountants Limited

# MARAETAI BEACH SCHOOL

Annual Report - For the year ended 31 December 2022

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# Maraetai Beach School

## 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.

Simone Beesley

Full Name of Presiding Member

DocuSigned by:

*Simone Beesley*

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Signature of Presiding Member

23 May 2023

Date:

Mark Keenan

Full Name of Principal

DocuSigned by:

*Mark Keenan*

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Signature of Principal

22 May 2023

Date:

# Maraetai Beach School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,886,228	3,918,004	3,819,736
Locally Raised Funds	3	225,478	176,600	199,532
Interest Income		2,193	300	266
<b>Total Revenue</b>		<b>4,113,899</b>	<b>4,094,904</b>	<b>4,019,534</b>
<b>Expenses</b>				
Locally Raised Funds	3	75,763	31,000	95,400
Learning Resources	4	2,866,432	2,864,004	2,944,899
Administration	5	234,135	194,890	200,998
Finance		19,105	15,000	5,095
Property	6	904,012	994,588	745,254
Loss on Disposal of Property, Plant and Equipment		-	-	8,548
		<b>4,099,447</b>	<b>4,099,482</b>	<b>4,000,194</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>14,452</b>	<b>(4,578)</b>	<b>19,340</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>14,452</b>	<b>(4,578)</b>	<b>19,340</b>

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

# Maraetai Beach School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		361,667	361,665	264,327
Total comprehensive revenue and expense for the year		14,452	(4,578)	19,340
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,924	-	78,000
<b>Equity at 31 December</b>		389,043	357,087	361,667

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.

# Maraetai Beach School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	203,678	347,298	263,530
Accounts Receivable	8	216,277	210,000	189,589
GST Receivable		24,045	15,000	16,072
Prepayments		8,719	6,000	3,044
Funds Receivable for Capital Works Projects	15	80,792	-	176
		533,511	578,298	472,411
<b>Current Liabilities</b>				
Accounts Payable	10	230,021	281,000	236,179
Borrowings	11	4,683	4,584	4,584
Revenue Received in Advance	12	18,382	-	-
Provision for Cyclical Maintenance	13	1,833	-	-
Finance Lease Liability	14	14,751	50,000	44,009
		269,670	335,584	284,772
<b>Working Capital Surplus/(Deficit)</b>		263,841	242,714	187,639
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	212,220	261,518	273,355
		212,220	261,518	273,355
<b>Non-current Liabilities</b>				
Borrowings	11	-	-	4,086
Provision for Cyclical Maintenance	13	62,955	87,145	81,145
Finance Lease Liability	14	24,063	60,000	14,096
		87,018	147,145	99,327
<b>Net Assets</b>		389,043	357,087	361,667
<b>Equity</b>		389,043	357,087	361,667

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

# Maraetai Beach School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		865,707	748,107	790,776
Locally Raised Funds		225,481	176,029	195,658
Goods and Services Tax (net)		(7,972)	1,072	19,409
Payments to Employees		(416,046)	(319,448)	(353,423)
Payments to Suppliers		(548,840)	(352,114)	(469,878)
Interest Paid		(19,105)	(15,000)	(5,095)
Interest Received		2,193	300	266
Net cash from/(to) Operating Activities		101,418	238,946	177,713
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(43,974)	(100,229)	(59,934)
Net cash from/(to) Investing Activities		(43,974)	(100,229)	(59,934)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,924	-	78,000
Finance Lease Payments		(45,618)	(51,039)	(46,944)
Repayment of Loans		(3,987)	(4,086)	(3,986)
Funds Administered on Behalf of Third Parties		(80,615)	176	1,095
Net cash from/(to) Financing Activities		(117,296)	(54,949)	28,165
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(59,852)</b>	<b>83,768</b>	<b>145,944</b>
Cash and cash equivalents at the beginning of the year	7	263,530	263,530	117,586
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>203,678</b>	<b>347,298</b>	<b>263,530</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 excluded.

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

# Maraetai Beach School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 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.

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 9.



**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 Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Finance Lease Payments**

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

**e) Cash and Cash Equivalents**

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

**f) Accounts Receivable**

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

**g) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

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

**h) 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.

**i) 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.

**j) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

**k) Employee Entitlements**

*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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.

**l) Revenue Received in Advance**

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

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

**m) Funds Held in Trust**

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

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

**n) 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.

**o) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

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

**p) Financial Instruments**

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

The School's financial liabilities comprise accounts payable, borrowings 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.

**q) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

**r) 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.

**s) Budget Figures**

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

**t) Services received in-kind**

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

**2. Government Grants**

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	851,831	603,000	786,362
Teachers' Salaries Grants	2,409,580	2,450,004	2,510,183
Use of Land and Buildings Grants	611,913	720,000	517,909
Other Government Grants	12,904	145,000	5,282
	<u>3,886,228</u>	<u>3,918,004</u>	<u>3,819,736</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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	126,376	111,000	91,025
Fees for Extra Curricular Activities	25,333	18,200	11,518
Trading	60,533	42,400	92,173
Fundraising & Community Grants	13,236	5,000	4,816
	<u>225,478</u>	<u>176,600</u>	<u>199,532</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	17,026	13,000	7,528
Trading	52,222	18,000	77,413
Fundraising and Community Grant Costs	6,515	-	10,459
	<u>75,763</u>	<u>31,000</u>	<u>95,400</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>149,715</u>	<u>145,600</u>	<u>104,132</u>

**4. Learning Resources**

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	33,569	35,000	18,034
Information and Communication Technology	22,051	20,000	27,751
Library Resources	1,420	2,000	1,090
Employee Benefits - Salaries	2,636,655	2,640,004	2,718,160
Staff Development	41,303	37,000	43,751
Depreciation	131,434	130,000	136,113
	<u>2,866,432</u>	<u>2,864,004</u>	<u>2,944,899</u>

**5. Administration**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Audit Fee	8,400	8,140	7,645
Board Fees	4,180	4,350	7,500
Board Expenses	10,329	8,800	2,713
Communication	5,515	5,500	4,985
Consumables	32,505	41,600	25,112
Other	40,672	30,500	57,777
Employee Benefits - Salaries	114,671	80,000	76,963
Insurance	5,513	4,000	5,527
Service Providers, Contractors and Consultancy	12,350	12,000	12,776
	<u>234,135</u>	<u>194,890</u>	<u>200,998</u>

**6. Property**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Caretaking and Cleaning Consumables	23,948	16,500	17,287
Consultancy and Contract Services	61,193	69,996	52,463
Cyclical Maintenance Provision	(16,357)	6,000	6,000
Grounds	60,389	27,000	24,525
Heat, Light and Water	22,677	27,496	13,957
Rates	1,811	1,600	1,691
Repairs and Maintenance	60,957	51,000	40,863
Use of Land and Buildings	611,913	720,000	517,909
Security	3,718	5,000	4,558
Employee Benefits - Salaries	73,763	69,996	66,001
	<u>904,012</u>	<u>994,588</u>	<u>745,254</u>

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

**7. Cash and Cash Equivalents**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Bank Accounts	203,678	347,298	263,530
Cash and cash equivalents for Statement of Cash Flows	<u>203,678</u>	<u>347,298</u>	<u>263,530</u>

**8. Accounts Receivable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	22,808	5,000	4,429
Banking Staffing Underuse	4,137	5,000	5,109
Teacher Salaries Grant Receivable	189,332	200,000	180,051
	<u>216,277</u>	<u>210,000</u>	<u>189,589</u>
Receivables from Exchange Transactions	22,808	5,000	4,429
Receivables from Non-Exchange Transactions	193,469	205,000	185,160
	<u>216,277</u>	<u>210,000</u>	<u>189,589</u>

**9. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2022</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	11,980	-	-	-	(11,980)	-
Furniture and Equipment	182,508	22,955	-	-	(59,823)	<b>145,640</b>
Information and Communication Technology	20,555	21,020	-	-	(12,992)	<b>28,583</b>
Textbooks	-	-	-	-	-	-
Leased Assets	55,333	26,324	-	-	(46,268)	<b>35,389</b>
Library Resources	2,979	-	-	-	(371)	<b>2,608</b>
<b>Balance at 31 December 2022</b>	<u>273,355</u>	<u>70,299</u>	<u>-</u>	<u>-</u>	<u>(131,434)</u>	<u>212,220</u>

*Restrictions*

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

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>
	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	312,060	(312,060)	-	312,060	(300,080)	<b>11,980</b>
Furniture and Equipment	419,218	(273,578)	<b>145,640</b>	396,265	(213,757)	<b>182,508</b>
Information and Communication Technology	79,743	(51,160)	<b>28,583</b>	58,724	(38,169)	<b>20,555</b>
Textbooks	-	-	-	-	-	-
Leased Assets	155,398	(120,009)	<b>35,389</b>	132,066	(76,733)	<b>55,333</b>
Library Resources	42,722	(40,114)	<b>2,608</b>	42,722	(39,743)	<b>2,979</b>
<b>Balance at 31 December</b>	<u>1,009,141</u>	<u>(796,921)</u>	<u>212,220</u>	<u>941,837</u>	<u>(668,482)</u>	<u>273,355</u>

**10. Accounts Payable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	20,974	40,000	36,126
Accruals	14,800	15,000	14,550
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	189,332	220,000	180,450
Employee Entitlements - Leave Accrual	4,915	6,000	5,053
	<u>230,021</u>	<u>281,000</u>	<u>236,179</u>
Payables for Exchange Transactions	<u>230,021</u>	<u>281,000</u>	<u>236,179</u>
	<u>230,021</u>	<u>281,000</u>	<u>236,179</u>

The carrying value of payables approximates their fair value.

**11. Borrowings**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Loans due in one year	4,683	4,584	4,584
Loans due after one year	-	-	4,086
	<u>4,683</u>	<u>4,584</u>	<u>8,670</u>

The school has borrowings at 31 December 2022 of \$4,683 (31 December 2021 \$8,670). This loan is from the EECA for the purpose of installing LED upgrade for lights around the school. No interest is being charged.

**12. Revenue Received in Advance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Other revenue in Advance	18,382	-	-
	<u>18,382</u>	<u>-</u>	<u>-</u>



**13. Provision for Cyclical Maintenance**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	81,145	81,145	75,145
Increase to the Provision During the Year	6,000	6,000	6,000
Other Adjustments	(22,357)	-	-
Provision at the End of the Year	<u>64,788</u>	<u>87,145</u>	<u>81,145</u>
Cyclical Maintenance - Current	1,833	-	-
Cyclical Maintenance - Non current	62,955	87,145	81,145
	<u>64,788</u>	<u>87,145</u>	<u>81,145</u>

**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	17,500	57,500	48,064
Later than One Year and no Later than Five Years	33,814	62,500	14,096
Later than Five Years	(12,500)	(10,000)	(4,055)
	<u>38,814</u>	<u>110,000</u>	<u>58,105</u>
<b>Represented by</b>			
Finance lease liability - Current	14,751	50,000	44,009
Finance lease liability - Non current	24,063	60,000	14,096
	<u>38,814</u>	<u>110,000</u>	<u>58,105</u>

**15. Funds Held for Capital Works Projects**

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Leaks	(176)	-	-	176	-
New Build	-	28,164	(108,956)	-	(80,792)
Totals	<u>(176)</u>	<u>28,164</u>	<u>(108,956)</u>	<u>176</u>	<u>(80,792)</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(80,792)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Relocatable Classrooms	(10,146)	8,311	-	1,835	-
Roofing and Spouting Development	8,860	(8,860)	-	-	-
Property Project - Heat Pumps	571	(571)	-	-	-
LSC Office Upgrade	(2,706)	2,706	-	-	-
Leaks	-	11,246	(11,422)	-	(176)
Tiger Turf Senior Court Area	2,078	7,896	(9,974)	-	-
Lundia Shelving	(604)	604	-	-	-
Block 1 and 2 Refurbishment	676	(676)	-	-	-
Totals	(1,271)	20,656	(21,396)	1,835	(176)

**Represented by:**

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-

(176)

**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.

**17. Remuneration***Key management personnel compensation*

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,180	7,500
<i>Leadership Team</i>		
Remuneration	401,211	381,191
Full-time equivalent members	3	3
Total key management personnel remuneration	405,391	388,691

There are 6 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance and Property committees 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:

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	-	-

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	1.00	1.00
110 - 120	2.00	3.00
120 - 130	1.00	0.00
	4.00	4.00
	4.00	4.00

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

**18. Compensation and Other Benefits Upon Leaving**

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

	<b>2022 Actual</b>	<b>2021 Actual</b>
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).

The Board was notified of a claim of \$10,000 alleging a breach of contract. The Board has not recognised this matter in the financial statements because the likelihood of the claim surfacing is not probable as there is no substance to the matter.

**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.

In 2022 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 is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

## 20. Commitments

### (a) Capital Commitments

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

(Capital commitments at 31 December 2021: Nil)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of printing equipment;

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
No later than One Year	-	3,163
	<u>-</u>	<u>3,163</u>

## 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

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Cash and Cash Equivalents	203,678	347,298	263,530
Receivables	216,277	210,000	189,589
Total Financial assets measured at amortised cost	<u>419,955</u>	<u>557,298</u>	<u>453,119</u>

### Financial liabilities measured at amortised cost

Payables	230,021	281,000	236,179
Borrowings - Loans	4,683	4,584	8,670
Finance Leases	38,814	110,000	58,105
Total Financial Liabilities Measured at Amortised Cost	<u>273,518</u>	<u>395,584</u>	<u>302,954</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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

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## Independent Auditor's Report

### To the readers of Maraetai Beach School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Maraetai Beach School (the School). The Auditor-General has appointed me, Wayne Tukiri, 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 Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 23 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 Maraetai Beach School.

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

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



**Growing a community of successful lifelong learners**

**2022**  
**Annual Targets & AOV**

**Strategic Aim:** *All students are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the New Zealand Curriculum.*

**Annual Objective:** *To increase the number of students identifying themselves as working usually or consistently as risk takers, resilient and collaborative learners to 85% or more.*

**Baseline Data:**

During the last two years as a school staff we noticed the impact Coronavirus (COVID-19) was having on our students and their learning. There were a number of students who when returning to school after each lockdown were highly anxious which resulted in strong feelings, reactions and changes in behaviour. As a school we wanted to actively support and develop soft skills in our students so they can use these skills to help be successful Maraetai Beach Learners

**Quantitative: Week 8, Term 1**

**RESILIENT LEARNER**

- **64%** of **Year 2** students are working usually or consistently as a resilient learner (31/48 students)
- **83%** of **Year 4** students are working usually or consistently as a resilient learner (44/53 students)
- **97%** of **Year 6** students are working usually or consistently as a resilient learner (42/43 students)
- **72%** of **Year 8** students are working usually or consistently as a resilient learner (31/43 students)

**OVERALL: 79% of MBS students are working usually or consistently as a resilient learner**

**COLLABORATIVE LEARNER**

- **61%** of **Year 2** students are working usually or consistently as a collaborative learner (88/144 students)
- **86%** of **Year 4** students are working usually or consistently as a collaborative learner (138/159 students)
- **96%** of **Year 6** students are working usually or consistently as a collaborative learner (125/129 students)
- **81%** of **Year 8** students are working usually or consistently as a collaborative learner (115/129 students)

**OVERALL: 83% of MBS students are working usually or consistently as a collaborative learner**

**RISK TAKER**



- **39% of Year 2 students** in key transition years are working usually or consistently as a risk taker  
(19/48 students)
- **86% of Year 4 students** in key transition years are working usually or consistently as a risk taker (44/53 students)
- **90% of Year 6 students** in key transition years are working usually or consistently as a risk taker  
(39/43 students)
- **68% of Year 8 students** in key transition years are working usually or consistently as a risk taker (30/43 students)

**OVERALL: 71% of MBS students are working usually or consistently as a risk taker**

Action	Who	When	Resourcing	Measure of success
Use of Learner Capability Rubrics <a href="#">Middle/Senior/Intermediate</a>	KD	Ongoing	None	Movement on the rubric scale
Use of markbook in our SMS to track student progress	KD	Term 1 and Term 3 2022	eTap	Markbook is created and understood by all staff
At Term 1 Parent Teacher Conferences and Term 3 Student Led Conferences rubric used to report to parents	All staff	PTC- Term 1 SLC- Term 3	None	Completed rubrics shared- PTC and SLC
Deliberate acts of teaching - identified through teacher planning	All staff	Throughout year	None	Evidence in planning
Core Subjects <a href="#">Integrated Inquiry 2022</a>	KD	All year	\$6 700	Activities set up through teaching and learning of core subjects and integrated inquiry  Analysis of rubric (quantitative) and analysis of interviews (qualitative)
Teachers make OTJ from student self assessment and enter rubric data Week 8 Term 1 and 3.	Teachers	Term 1 and 3	eTap	Movement on rubric

Pause, Breathe, Smile Professional Learning schoolwide	MB, RK	TOD Term 2	Pause, Breathe, smile training	Evaluation at end of year
A number of intervention programmes (Bounce Groups) run by SENCO/LSC	RN/RK	Throughout year	None	EOY evaluation by learning support team
Student coaching continues. Base data for resilience, risk taking and collaboration to be collected.  Further student coaches are trained by a Y5/6 teacher with the DP so that Year 6 students become involved and can continue into intermediate.	SHT, MB	Training in Term 1. Baseline data collected for coaches. Start coaching in Term 1. Baseline data collected for coachees	\$2500	Evaluation at end of year <ul style="list-style-type: none"> <li>• Student-both coaches and coachees</li> <li>• SH</li> <li>• Student Coaching matrix</li> <li>• Trained coaches in Year 7 and 8</li> </ul>
Whole School/Team Assemblies - focus area per term for presentations and videos.	SHT	Throughout year	None	Student voice data reflects on assemblies
Tō Tātou Ara- This year having them as a major curriculum area	HR and team	Throughout the year	\$1500	See Strategic plan
School student leaders - leadership development days to enhance resilience, risk taking and collaboration, including working with leaders from other schools.	SHT	Throughout year	None	School leaders voice at the end of the year
MBS Discovery Time: Problem solving, creativity and collaboration	SW and junior team	Throughout year	\$1700	Junior Rubric
STEM- based learning programme in Yr 3-6 in order to create activities that promote collaboration, risk taking and resilience	Within school leader	Throughout year	\$1600	Middle and Senior rubric

**Analysis of Variance:**

*To increase the number of students identifying themselves as working usually or consistently as risk takers, resilient and collaborative learners to 85% or more.*

**Outcomes (what happened?):****Quantitative: Week 9, Term 3****RESILIENT LEARNER**

- **83% of Year 2 students** are working usually or consistently as a resilient learner (43/52 students)
- **97% of Year 4 students** are working usually or consistently as a resilient learner (58/59 students)
- **98% of Year 6 students** are working usually or consistently as a resilient learner (46/47 students)
- **100% of Year 8 students** are working usually or consistently as a resilient learner (43/43 students)

**OVERALL: 95% of MBS students are working usually or consistently as a resilient learner** (190/201 students)

**COLLABORATIVE LEARNER**

- **79% of Year 2 students** are working usually or consistently as a collaborative learner (123/156 students)
- **93% of Year 4 students** are working usually or consistently as a collaborative learner (165/177 students)
- **96% of Year 6 students** are working usually or consistently as a collaborative learner (135/141 students)
- **100% of Year 8 students** are working usually or consistently as a collaborative learner (129/129 students)

**OVERALL: 92% of MBS students are working usually or consistently as a collaborative learner** (/603 students)

**RISK TAKER**

- **67% of Year 2 students** in key transition years are working usually or consistently as a risk taker (35/52 students)
- **95% of Year 4 students** in key transition years are working usually or consistently as a risk taker (56/59 students)
- **94% of Year 6 students** in key transition years are working usually or consistently as a risk taker (44/47 students)
- **100% of Year 8 students** in key transition years are working usually or consistently as a risk taker (43/43 students)

**OVERALL: 89% of MBS students are working usually or consistently as a risk taker** (178/201 students)

**Analysis:**

- **All year levels** showed an increase in number of students identifying as usually/consistently in all three learner capabilities. (all over the 80%)
- The **junior school** has made the most % increase in all three learner capabilities, last assessment point they also had the lowest % of students usually/consistently. The **junior schools** biggest % increase is in risk taking.
- The **middle school** has moved all areas from the 80% mark to 90%
- The **senior school** has maintained high 90% across all three capabilities
- 100% of intermediate students have achieved usually/consistently in all capabilities

- ***OVERALL the school has reached the target of the number of students identifying themselves as working usually or consistently as risk takers, resilient and collaborative learners to 85% or more.***

**Reasons for the variance (why it happened?):**

- Explicit acts of teaching throughout curriculum levels has allowed common language and strategies for our students to make movement in these capabilities
- The implantation of the pause, breathe, smile program has benefited students, teachers and community with strategies especially around resilience
- The use of stream, discovery time and tech time in setting up collaborative groups and roles within groups has allowed more interactions and structure for individuals in group work
- Student coaches have worked with fellow students around risk taking and resilience
- Celebrating in school newsletters to connect with community to celebrate and share what we are trying to achieve and success has helped keep momentum

**Evaluation (where to next?)**

- The appointment of a new WSL to lead the revamping of the capabilities to
  1. Aligned with the new NZC
  2. Link key aspects of our school so we have a clear journey
- Continue pause, breathe, smile
- Continue to develop student leadership program
- Link capabilities to all curriculum areas

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$6745.39 (excl GST). The funding was put towards a range of equipment and sporting opportunities to support and initiate student participation in a variety of sports.



**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:

<b>Reporting on the principles of being a Good Employer</b>	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Maratai Beach School has and is compliant with the following policies and procedures:</p> <p>Health and Safety including digital safety:</p> <ul style="list-style-type: none"> <li>● Up to date emergency procedures and plans and evacuation procedures</li> <li>● Specific planning and processes for EOTC activities</li> <li>● Duty of Care - see Policy and Registers</li> <li>● Risk management procedure</li> <li>● Health and Hygiene</li> <li>● Hazard and injury register</li> </ul> <p>Employment Policy</p> <p>Student behaviour management policy</p> <p>Worker engagement and participation</p> <p>Complaints Policy</p> <p>Wellbeing</p> <ul style="list-style-type: none"> <li>● Supportive and collegial work environment</li> <li>● Access to EAP</li> </ul> <p>Ongoing conversation with all staff and support from leadership where needed</p> <p>Induction for all new staff</p> <p>Staff annual handbook updated and introduced to staff annually</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>We adhere to our EEO Policy and a range of procedures for employment. The school complies with the policy as of 31.12.2022.</p> <p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and</p>

	<p>aptitudes, without <b>bias or discrimination</b>. All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> <li>● to maintain, and comply with their school's Equal Employment Opportunities policy, and</li> <li>● to include in the annual report a summary of the year’s compliance.</li> </ul> <p>Follow NZSTA and legislation processes with all appointments</p> <p>Advertise through the Ed Gazette permanent teaching position</p> <p>Encourage all applicants and enable a pre visit</p> <p>Use a compliant application form and process for all appointments - We carry out verification of all documentation</p> <p>Follow references are made</p> <p>We shortlist and appoint using a matrix based on current job description and appointment criteria if appropriate</p> <p>An annual assurance of compliance with this is with EEO policy or procedures is given to the board</p> <p>Annual check (walk through) carried out by Leadership and Board to ensure Health and Safety and property is fit for purpose and all areas accessible. Principal assurances are given at every board meeting.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Follow NZSTA and legislation processes with all appointments</p> <p>Advertise through the Ed Gazette permanent teaching position</p> <p>Encourage all applicants and enable a pre visit</p> <p>Use a compliant application form and process for all appointments - We carry out verification of all documentation</p> <p>Follow-up references are made</p> <p>We shortlist and appoint using a matrix based on current job description and appointment criteria if appropriate</p> <p>Appointment panels are selected to ensure suitability of the person and no conflicts of interest</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> </ul>	<p>Aim to give effect to Te Tiriti o Waitangi in all processes</p> <p>Follow EEO principles</p>


<ul style="list-style-type: none"> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<p>Provide for school visits prior upon application and build relationships - Korero</p> <p>Offer the opportunity for whānau support at interviews, share pepeha and whakapapa links</p> <p>Facilitate reo conversations and embrace their feedback around all aspects of te ao Māori, te reo Māori, matauranga Māori - Follow Tikanga</p> <p>Include a Te Tiriti o Waitangi element in the employment questions</p> <p>Support with appropriate professional learning and culturally responsive development</p> <p>Strengthening links to local iwi</p> <p>Employment criteria informed by whanau hui outcomes</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Professional Growth Cycle - individual development and coaching opportunities</p> <p>Professional Development and Learning - Coaching and Mentoring within a school based system</p> <p>Varied professional learning and development programme</p> <p>Connection with development through the Kāhui Ako</p> <p>PLD staff fund for all staff to access</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Following the principles of EEO</p> <p>Conversations regarding return to work following parental leave</p> <p>Consider / facilitate flexible return to work plans following parental leave where possible</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Through Health and Safety - ensuring that the school gives access to meet all staff and student needs</p> <p>Being open to adaptation as needed e.g. car parks, accessibility</p> <p>Support and voice as requested or needed (application form)</p>

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

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

Signed: 

Mark Keenan - Principal

Date: 15.5.23