



# Maruia School

**Raise Achievement - Value Excellence**

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**School Directory**

**Ministry Number:** 3204

**Principal:** Alex Wilson

**School Address:** State Highway 65, Maruia 7895

**School Phone:** 03 523 8860

**School Email:** [principal@maruia.school.nz](mailto:principal@maruia.school.nz)

# MARUIA SCHOOL

Annual Report - For the year ended 31 December 2022

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# Maruia 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.

Kim Hamilton

Alex Wilson

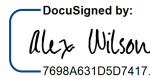
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Full Name of Presiding Member

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Full Name of Principal

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Signature of Presiding Member

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Signature of Principal

31 May 2023

31 May 2023

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Date:

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Date:

# Maruia School

## Members of the Board

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Peter Brooker	Presiding Member	Elected	Sep 2022
Kim Hamilton	Presiding Member	Elected	Sep 2025
Peter King	Principal	ex Officio	Jan 2023
Alex Wilson	Principal	ex Officio	
Kane Inch	Parent Representative	Elected	Apr 2022
Campbell Sanders	Parent Representative	Elected	Sep 2025
Chris Hatfield	Parent Representative	Elected	Sep 2025
Justine Emery	Parent Representative	Elected	Sep 2025
Victoria Thomson	Staff Representative	Elected	Sep 2025

# Maruia School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	464,166	327,804	399,670
Locally Raised Funds	3	20,296	26,550	32,138
Interest Income		516	100	91
		<u>484,978</u>	<u>354,454</u>	<u>431,899</u>
<b>Expenses</b>				
Locally Raised Funds	3	5,812	5,350	3,675
Learning Resources	4	309,708	220,530	297,232
Administration	5	34,741	32,200	39,068
Finance		785	150	308
Property	6	136,427	112,140	106,203
		<u>487,473</u>	<u>370,370</u>	<u>446,486</u>
<b>Net (Deficit) for the year</b>		(2,495)	(15,916)	(14,587)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(2,495)</u>	<u>(15,916)</u>	<u>(14,587)</u>

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

# Maruia 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>	163,941	163,941	178,528
Total comprehensive revenue and expense for the year	(2,495)	(15,916)	(14,587)
Contributions from the Ministry of Education			
Contribution to MOE Property Project	(8,627)	-	-
<b>Equity at 31 December</b>	152,819	148,025	163,941
Accumulated comprehensive revenue and expense	152,819	148,025	163,941
<b>Equity at 31 December</b>	152,819	148,025	163,941

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.

# Maruia 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	59,970	95,393	129,559
Accounts Receivable	8	20,537	14,928	14,928
GST Receivable		2,023	2,761	2,761
Prepayments		8,474	5,333	5,333
Funds Receivable for Capital Works Projects	13	3,473	2,525	2,525
		<u>94,477</u>	<u>120,940</u>	<u>155,106</u>
<b>Current Liabilities</b>				
Accounts Payable	10	31,545	28,963	28,963
Provision for Cyclical Maintenance	11	4,833	-	4,500
Finance Lease Liability	12	9,163	6,351	6,351
Funds held for Capital Works Projects	13	4,710	45,420	45,420
		<u>50,251</u>	<u>80,734</u>	<u>85,234</u>
<b>Working Capital Surplus/(Deficit)</b>		44,226	40,206	69,872
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	129,671	124,357	115,357
		<u>129,671</u>	<u>124,357</u>	<u>115,357</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	11	10,215	12,352	9,752
Finance Lease Liability	12	10,863	4,186	11,536
		<u>21,078</u>	<u>16,538</u>	<u>21,288</u>
<b>Net Assets</b>		<u>152,819</u>	<u>148,025</u>	<u>163,941</u>
<b>Equity</b>		<u>152,819</u>	<u>148,025</u>	<u>163,941</u>

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

# Maruia School

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		120,143	114,364	135,790
Locally Raised Funds		20,651	26,550	31,783
Goods and Services Tax (net)		738	-	(1,420)
Payments to Employees		(80,899)	(84,980)	(101,238)
Payments to Suppliers		(61,129)	(60,850)	(51,839)
Interest Received		516	100	91
Net cash from/(to) Operating Activities		20	(4,816)	13,167
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(18,528)	(22,000)	(1,451)
Net cash (to)/from Investing Activities		(18,528)	(22,000)	(1,451)
<b>Cash flows from Financing Activities</b>				
Contribution to Ministry Project		(8,627)	-	-
Finance Lease Payments		(796)	(7,350)	(4,909)
Funds Administered on Behalf of Third Parties		(41,658)	-	42,895
Net cash (to)/from Financing Activities		(51,081)	(7,350)	37,986
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(69,589)</b>	<b>(34,166)</b>	<b>49,702</b>
Cash and cash equivalents at the beginning of the year	7	129,559	129,559	79,857
<b>Cash and cash equivalents at the end of the year</b>	7	<b>59,970</b>	<b>95,393</b>	<b>129,559</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.



# Maruia School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Maruia 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.

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

###### **Measurement Base**

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

###### **Presentation Currency**

These financial statements are presented in New Zealand dollars, rounded to the nearest whole 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 11.

#### *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 12. Future operating lease commitments are disclosed in note 18b.

##### *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.

### **1.3. 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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

### **1.4. 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.

### **1.5. 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.

### **1.6. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

### **1.7. 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 Statement of Comprehensive Revenue and Expense 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	14 - 50 yers
Furniture and equipment	5–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

### **1.8. 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 as 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

### **1.9. 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.

### **1.10. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

### **1.11. Funds held for Capital Works**

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

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

### **1.12. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

### **1.13. 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, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the Statement of Comprehensive Revenue and Expense.

### **1.14. 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.

### **1.15. 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.

### **1.16. Budget Figures**

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

### **1.17. 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	128,968	114,364	136,360
Teachers' Salaries Grants	233,085	140,000	195,539
Use of Land and Buildings Grants	102,113	73,440	67,771
	<u>464,166</u>	<u>327,804</u>	<u>399,670</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	13,810	19,500	11,725
Fees for Extra Curricular Activities	116	400	577
Trading	78	150	606
Fundraising & Community Grants	52	260	70
Other Revenue	6,240	6,240	19,160
	<u>20,296</u>	<u>26,550</u>	<u>32,138</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	211	200	37
Trading	134	150	818
Fundraising & Community Grant Costs	16	-	-
Other Locally Raised Funds Expenditure	5,451	5,000	2,820
	<u>5,812</u>	<u>5,350</u>	<u>3,675</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>14,484</u>	<u>21,200</u>	<u>28,463</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	12,955	8,050	16,856
Information and Communication Technology	366	300	-
Employee Benefits - Salaries	278,388	188,680	260,547
Staff Development	2,810	10,500	6,847
Depreciation	15,189	13,000	12,982
	<u>309,708</u>	<u>220,530</u>	<u>297,232</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	3,225	4,500	8,929
Board Fees	3,110	3,500	3,220
Board Expenses	435	200	194
Communication	845	900	833
Consumables	944	950	1,098
Operating Lease	597	-	1,096
Other	4,605	2,950	3,482
Employee Benefits - Salaries	12,800	10,500	8,793
Insurance	4,273	5,000	4,463
Service Providers, Contractors and Consultancy	3,907	3,700	6,960
	<u>34,741</u>	<u>32,200</u>	<u>39,068</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	903	850	623
Cyclical Maintenance Provision	796	1,500	2,625
Heat, Light and Water	6,189	5,500	5,215
Repairs and Maintenance	2,973	5,050	1,447
Use of Land and Buildings	102,113	73,440	67,771
Employee Benefits - Salaries	23,453	25,800	28,522
	<u>136,427</u>	<u>112,140</u>	<u>106,203</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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	59,970	95,393	129,559
Cash and Cash Equivalents for Statement of Cash Flows	<u>59,970</u>	<u>95,393</u>	<u>129,559</u>

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

Of the \$59,970 Cash and Cash Equivalents, \$4,710 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	355	355
Teacher Salaries Grant Receivable	20,537	14,573	14,573
	<u>20,537</u>	<u>14,928</u>	<u>14,928</u>
Receivables from Exchange Transactions	-	355	355
Receivables from Non-Exchange Transactions	20,537	14,573	14,573
	<u>20,537</u>	<u>14,928</u>	<u>14,928</u>

## 9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Building Improvements	91,139	629	-	-	(4,501)	87,267
Furniture and Equipment	5,651	19,067	-	-	(3,149)	21,569
Information and Communication Technology	601	600	-	-	(668)	533
Leased Assets	17,966	9,169	-	-	(6,833)	20,302
Library Resources	-	38	-	-	(38)	-
<b>Balance at 31 December 2022</b>	<u>115,357</u>	<u>29,503</u>	<u>-</u>	<u>-</u>	<u>(15,189)</u>	<u>129,671</u>

The net carrying value of furniture and equipment held under a finance lease is \$20,302 (2021: \$17,966)

### Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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	220,507	(133,240)	87,267	219,878	(128,739)	91,139
Furniture and Equipment	125,022	(103,453)	21,569	105,956	(100,305)	5,651
Information and Communication Technology	75,163	(74,630)	533	74,564	(73,963)	601
Leased Assets	38,333	(18,031)	20,302	30,661	(12,695)	17,966
Library Resources	23,854	(23,854)	-	23,907	(23,907)	-
<b>Balance at 31 December</b>	<b>482,879</b>	<b>(353,208)</b>	<b>129,671</b>	<b>454,966</b>	<b>(339,609)</b>	<b>115,357</b>

#### 10. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	4,441	6,685	6,685
Accruals	4,725	6,520	6,520
Employee Entitlements - Salaries	21,397	14,939	14,939
Employee Entitlements - Leave Accrual	982	819	819
	<u>31,545</u>	<u>28,963</u>	<u>28,963</u>
Payables for Exchange Transactions	31,545	28,963	28,963
	<u>31,545</u>	<u>28,963</u>	<u>28,963</u>

The carrying value of payables approximates their fair value.

#### 11. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	14,252	14,252	11,627
Increase to the Provision During the Year	3,306	-	2,625
Other Adjustments	(2,510)	-	-
Use of the Provision During the Year	-	(1,900)	-
Provision at the End of the Year	<u>15,048</u>	<u>12,352</u>	<u>14,252</u>
Cyclical Maintenance - Current	4,833	-	4,500
Cyclical Maintenance - Non current	10,215	12,352	9,752
	<u>15,048</u>	<u>12,352</u>	<u>14,252</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

#### 12. 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	10,149	6,940	6,940
Later than One Year and no Later than Five Years	11,452	4,641	11,991
Future Finance Charges	(1,575)	(1,044)	(1,044)
	<u>20,026</u>	<u>10,537</u>	<u>17,887</u>
<b>Represented by:</b>			
Finance lease liability - Current	9,163	6,351	6,351
Finance lease liability - Non-current	10,863	4,186	11,536
	<u>20,026</u>	<u>10,537</u>	<u>17,887</u>



### 13. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Water Supply	(2,525)	9,436	(10,384)	-	(3,473)
Windows	886	-	(886)	-	-
Heat Pump	6,900	-	(6,900)	-	-
SIP: Court Asphalt	37,634	10,366	(56,627)	8,627	-
Floor Covering Replacements Carpet	-	5,310	(600)	-	4,710
Totals	42,895	25,112	(75,397)	8,627	1,237

#### Represented by:

Funds Held on Behalf of the Ministry of Education	4,710
Funds Receivable from the Ministry of Education	(3,473)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Water Supply	-	15,750	(18,275)	-	(2,525)
Windows	-	46,800	(45,914)	-	886
Heat Pump	-	7,200	(300)	-	6,900
SIP: Court Asphalt	-	39,634	(2,000)	-	37,634
Totals	-	109,384	(66,489)	-	42,895

#### Represented by:

Funds Held on Behalf of the Ministry of Education	45,420
Funds Receivable from the Ministry of Education	(2,525)

### 14. 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.

### 15. Remuneration

#### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, and the Principal.

	2022 Actual	2021 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,110	3,220
<i>Leadership Team</i>		
Remuneration	119,742	117,391
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	122,852	120,611

There are five members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has Finance (one member) and Property (one member) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to appoint a new principal for 2023.

*Principal*

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	0 - 0	2 - 3
Termination Benefits	0 - 0	0 - 0

*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	-	-
	-	-

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

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

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
Total	\$ -	\$ -
Number of People	-	-

**17. Contingencies**

There are no contingent liabilities and no contingent assets except as noted below 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.

**Teacher Aide and Support Staff Settlement Wash up**

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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

**18. Commitments**

**(a) Capital Commitments**

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$157,501 contract for Portable Water Filtration System Upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$25,186 has been received of which \$28,659 has been spent on the project to date; and

(b) \$7,500 contract for the replacement of Carpet in Block A to be completed in 2023. This project is fully funded by the Ministry and \$5,310 has been received of which \$600 has been spent on the project to balance date.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$42,895)

**(b) Operating Commitments**

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

(Operating commitments at 31 December 2021: nil)

## 19. 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	59,970	95,393	129,559
Receivables	20,537	14,928	14,928
Total Financial assets measured at amortised cost	<u>80,507</u>	<u>110,321</u>	<u>144,487</u>

### Financial liabilities measured at amortised cost

Payables	31,545	28,963	28,963
Finance Leases	20,026	10,537	17,887
Total Financial liabilities measured at amortised Cost	<u>51,571</u>	<u>39,500</u>	<u>46,850</u>

## 20. Events After Balance Date

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

## 21. Comparatives

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

# *Maruia School*

MOE Number 3204

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**Raise Achievement – Value Excellence**



**Maruia School**  
**2022 Annual Analysis of Variance**  
**3204**

## Maruia School



### Context

Children at Maruia School learn together in a supportive multi-level environment where respect and excellence are nurtured and highly valued. The children support each other's learning through student lead learning groups, with an emphasis on growing leadership, mentoring and caring for each other socially, emotionally, culturally and academically. This is all underpinned by our "3 R's" – Respect for Self, Respect for Others, Responsibility for all our actions. Aroha, Manaakitanga, Whanaungatanga and Kaitiakitanga are four cornerstone values of our kura. Local environment is an important context for learning. Learning takes place within two classrooms, supported by withdrawal of groups and individuals. A personalised learning programme, designed to meet her or his learning needs, is developed with each child.

Our school is well resourced with several learning spaces, a range of equipment and well-maintained grounds. Every child has access to digital learning support through high-speed internet access, iPads or laptops.

The school is in an isolated, mainly dairying community. Most children are from dairy farming families. There is a history of fluctuating rolls as families move between farms for employment. The roll has fluctuated between 15 and 28 during the last three years, with a closing roll of 22 for 2022. We have a Ministry of Education funded bus service and almost all children currently use that service.

The school is well supported by its community and parents take an active role in their children's learning. The PTA work hard to raise a significant level of funds to support teaching and learning.

There is a history of significant staffing and student roll changes however we remain focused on providing a settled secure learning environment supported by consistent, effective governance and management systems to meet those challenges. Fifty percent of the current children began their schooling at Maruia. Often those coming from other schools have significant learning needs, a key reason for the Board continuing to provide additional staffing. Staff members continue to focus on developing a supportive learning environment that actively engages all children in meaningful and appropriate learning. This has resulted in significant lifts in achievement for children however an ongoing and effective response to these challenges will remain a focus during the term of our current charter.

Each year children participate in a number of activities and events:

Term One Triathlon, Swimming and Athletics (Includes Buller and West Coast competitions)

Term Two Cross Country, NYLD, Winter Sports (Some children do out of school netball and rugby in Murchison or Reefton), Community Hot Lunches made by the children

Term Three Winter Sports continues, Inspire, Snow Trip/Camp

Term Four End of Year Celebration

We are a member of the TOSI Kahui Ako which includes four Area Schools, ECE's and two full primary schools. We have particularly strong relationships with two of these schools and the ECE in Reefton. The children take part in kapahaka. Most years there is a camp for all children and a show that the children put on.



# Maruia School Vision

We recognise every child as unique, each having their own special set of talents, world-view and style of learning,. We enable each to discover and develop those talents, to think clearly and capably in order that they may confidently make a worthwhile and lasting contribution to their world.

Give our children the tools and they will change the way the world learns and lives  
"Mā te huruhuru, ka rere te manu" - Adorn the bird with feathers and it will fly.

## LEARNERS AS PARTNERS IN EXCELLENCE

All involved in a child's learning, including the child, will always aspire to do their best.

## LEARNERS AS SELF AWARE PARTNERS

Ākonga will be active, engaged, informed and confident partners/participants in their own learning and the learning of others. They will be proud of, and secure in, their unique identity.

## LEARNERS AS HEALTHY PEOPLE

All children will be supported in being emotionally, physically, mentally and spiritually healthy at all times.

## LEARNERS AS THINKERS AND CONTRIBUTORS

All children will be supported to becoming learners who are inclusive, confident, creative thinkers, capable of making a worthwhile and lasting contribution to their world.

## LEARNERS AS COMMUNICATORS

Literacy - All children will be capable and confident in all forms of communication.

Numeracy - All children will be able to communicate effectively using mathematical thinking, language and concepts.



From our five streams of learning and encompassing our school values of Manaakitanga, Whanaungatanga, Kaitiakitanga and Aroha flows the confidence and ability for every child to experience success and make a worthwhile and lasting contribution to their world.



# Maruia School Values

Is about being connected - Empathy and connection between people. Work together for the betterment of the whānau.



WHANAUNGATANGA

GIVE OUR CHILDREN THE TOOLS  
AND THEY WILL CHANGE THE  
WAY THE WORLD LEARNS AND  
LIVES

Ehara taku toa i te toa takitahi, engari he toa takitini.

My strength is not that of just me but the strength of all of us together.

Given with no expectation of return. Showing respect, love, compassion, empathy, generosity and connection.

Aroha mai, aroha atu

Love given, Love returned.



MANAAKITANGA

Caring for a person's well-being, Caring for their mana.

Building Respect by building relationships, nurturing, hospitality, kindness and respect.

Nā te rourou, nāku te rourou, ka ora ai te iwi

With your food basket and my food basket the people will thrive

"MĀ TE HURUHURU, KA RERE TE MANU" - ADORN THE BIRD WITH FEATHERS AND IT WILL FLY.

Is guardianship and protection - a love and respect of our world - as well as holistic and relationship aspects of well-being- Mana enhancing.

Manaaki whenua, manaaki tangata. Haere whakamuri.

Care for the land, care for the people. Go forward together.



AROHATANGA



KAITIAKITANGA

## ANNUAL ACHIEVEMENT 2022

This year has continued to present uncertainty and challenges with Covid-19 and other illnesses. At the end of the year, and as in past years, tamariki who have had a longer time at Maruia School (More than 12-24 months) and with little or no movement between schools, are generally continuing to track as expected with their achievement. Equally, those who attend school consistently also tend to be progressing as expected.

This Analysis of Achievement reports and comments on achievement and rates of progress, including those of our targeted students. Children in their first year of learning have not been included in the data.

### Summary of Achievement Against The NZ Curriculum

*This achievement information has been determined from the New Zealand Curriculum, teacher observation and assessment.*

*Assessment is based on day-to-day observation and professional judgement, School-based criteria and the New Zealand Curriculum. Assessment tools used have included Asttle for writing, STAR, 6 Year Survey, PM and Probe running records for reading, Essential Lists progress for Spelling, PAT Maths and Listening, Basic Facts Timing Tests, JAM and NUMPA for mathematics number and algebra strand.*

*It should be kept in mind that there will likely be more children in the "Towards" category as we are only half way through the school year. Rates of progress are also determined within the broad NZ Curriculum levels while also considering factors that may influence achievement. Students who have attended for less than a year are not included in rates of progress statistics.*

### STRATEGIC GOALS:

2022 Action Plan - Reading	
<b>Strategic Goal 1</b> All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to the NZC and local curriculum	<b>Target Area:</b> English - Reading
<b>Annual Target:</b> <ul style="list-style-type: none"> <li>To ensure all children are continuing to improve or accelerate their achievement towards, at or beyond their expected curriculum level with particular focus on our eight identified students and any students entering the school at risk of not achieving at expected curriculum levels.</li> </ul> NB We are committed to ensuring Maori and Pasifika students achieve at or above NZ Curriculum levels for Reading.	<b>Student Group:</b> Gender All Boys Girls  Ethnicity All Maori Other  Student Year All Y1 Y2 Y3 Y4 Y5 Y6 Y7 Y8

READING	Working Towards			At			Above			Well Above		
	Start	Mid	End	Start	Mid	End	Start	Mid	End	Start	Mid	End
BOYS	2	3	1	3	1	1	1	0	0	0	0	2
GIRLS	4	5	6	3	2	2	1	2	2	2	2	5
TOTAL	6	8	7	6	3	3	2	2	2	2	2	7

RATES OF PROGRESS	LESS	AT	ABOVE
BOYS	1	0	3
GIRLS	3	1	9
TOTAL	4	1	12



## 2022 Action Plan - Writing

### Strategic Goal 2

All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to the NZC and local curriculum

**Target Area:**  
**English - Writing**

**Student Group:**

**Gender** All Boys Girls

**Ethnicity** All Maori Other

**Student Year**

All Y1 Y2 Y3 Y4 Y5 Y6 Y7 Y8

**Annual Target:**

- To ensure all children are continuing to improve or accelerate their achievement towards, at or beyond their expected curriculum level with particular focus on our nine identified students and any students entering the school at risk of not achieving at expected curriculum levels.

NB We are committed to ensuring Maori and Pasifika students achieve at or above NZ Curriculum levels for Writing.

WRITING	Working Towards			At			Above			Well Above		
	Start	Mid	End	Start	Mid	End	Start	Mid	End	Start	Mid	End
BOYS	3	4	2	3	0	2	0	0	0	0	0	0
GIRLS	2	3	3	5	3	4	3	3	4	1	2	4
TOTAL	5	7	5	8	3	6	3	3	4	1	2	4

RATES OF PROGRESS	LESS	AT	ABOVE
BOYS	1	2	1
GIRLS	1	6	8
TOTAL	2	8	9

SPELLING	Working Towards			At			Above			Well Above		
	Start	Mid	End	Start	Mid	End	Start	Mid	End	Start	Mid	End
BOYS	3	3	1	3	1	1	0	0	2	0	0	0
GIRLS	1	4	1	6	0	4	2	3	5	2	4	5
TOTAL	4	7	2	9	1	5	2	3	7	2	4	5

RATES OF PROGRESS	LESS	AT	ABOVE
BOYS	0	0	4
GIRLS	0	5	10
TOTAL	0	5	14

## 2022 Action Plan - Mathematics

### Strategic Goal 3

All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to the NZC and local curriculum

**Target Area:**  
**Mathematics – Number & Algebra**

**Student Group:**

**Gender** All Boys Girls

**Ethnicity** All Maori Other

**Student Year**

All Y1 Y2 Y3 Y4 Y5 Y6 Y7 Y8

**Annual Target:**

- To ensure all children are continuing to improve or accelerate their achievement towards, at or beyond their expected curriculum level with particular focus on our nine identified students and any students entering the school at risk of not achieving at expected curriculum levels.

NB We are committed to ensuring Maori and Pasifika students achieve at or above NZ Curriculum levels for Mathematics.

	Working Towards			At			Above			Well Above		
	Start	Mid	End	Start	Mid	End	Start	Mid	End	Start	Mid	End
BOYS	5	2	1	1	2	1	0	0	2	0	0	0
GIRLS	5	5	1	2	2	10	2	2	1	2	2	3
TOTAL	10	7	2	3	4	11	2	2	3	2	2	3

RATES OF PROGRESS	LESS	AT	ABOVE
BOYS	0	1	3
GIRLS	0	6	9
TOTAL	0	7	12

### Attendance Rates

ATTENDANCE	< 50%		50 – 60%		60 – 70%		70 – 80 %		80 – 90%		90 – 100%	
	Mid	End	Mid	End	Mid	End	Mid	End	Mid	End	Mid	End
<b>BOYS</b>	0	0	0	0	0	0	0	0	1	0	3	4
<b>GIRLS</b>	0	0	0	0	0	2	1	1	6	6	8	9
<b>TOTAL</b>	0	0	0	0	0	2	1	1	7	6	11	13

**ATTENDANCE RATES** are of concern although there has been considerable improvement on regular attendance since the end of Term 1 when regular attendance was at 36.8%. Regular attendance was at 57.9%, mid year and is now at 59%. Average attendance is at 87.95%. Pleasingly, most students attendance has continued to improve through the year. As per above comment, where attendance is consistent then achievement is likely to be consistent.

**AT RISK STUDENTS:** At the beginning of the year 11 children were identified as being at risk of not achieving to expected levels in one or more core curriculum areas or in attendance. By mid-year that number had changed due to children moving on to other schools and also to the personalised focus and support those identified children have been receiving in the classroom. That support also included an ongoing screening programme lead by our RTLB. We held hui with each whanau to brief them on the findings from each screening. At mid-year 8 children remained in the “At Risk” category. Heading into 2023 8 students remain at risk of not achieving to expected levels in one or more core curriculum areas 8 for Reading and 5 for writing. Four of those students are in their first two years of learning which may be a reflection of the disruptions to learning through lockdown and changes of staff. Further screening is being signalled for some students.

### Summary of Data

- This summary of data should be read in conjunction with the wider Report including the Analysis of Variance below in order to gain meaningful context and usefully interpret the data.
- Data was based on 17 students at the start of the year, and 19 at the end of the year (Two new entrants enrolled in the second half of the year along with one other enrolment in Term 4 – four students left the school in the first half year and three enrolled – none left in the second half of the year)
- All students have been included in the attendance data.
- Two students who identify as Maori were enrolled at the end of the year, one Other and no Pasifika students
- 50% of children (11) on the roll at the end of the year have had all their compulsory education at Maruia, all but one of those are in their first three years (2 are new entrants and not included in the data). 10 students have now had two or more consecutive years of learning at Maruia.
  - 8 out of 10 at or above expected curriculum level for Maths, 2 working towards
  - 7 out of 10 at, above or well expected curriculum level for Reading, 3 working towards
  - 7 out of 10 at, above or well expected curriculum level for Writing, 3 working towards
  - 9 out of 10 were at, above or well above expected curriculum levels for Spelling, 1 working towards.
- Maori achievement data has not been itemised because of the very small sample –
- Given the very small cohort of boys it is difficult to make a valid judgement regarding gender difference in achievement however the boys do tend to be represented in the towards and at categories in Reading and Writing. Having said that we are generally seeing expected progress being made by all students – except in Reading.
- Attendance continues to be one factor in the achievement of some students however it should be noted that there has been a marked improvement in attendance during the year. Contributing factors to concerning attendance:
  - Health including Covid-19 related absence
  - Distance and lack of child care (Children needing to travel with parents when they go to “town” for business)
  - Employment circumstances
  - Other family circumstances
- We have been able to maintain or exceed expected rates of progress in achievement across most learning at Maruia School through 2022 due to the Board of Trustees continued self-funding of additional teacher aide time and an increase in MOE funded staffing, the staff employed being very dedicated and the good support of the majority of parents. This has enabled staff to continue to personalise the learning for all tamariki.
- Rates of progress have been predominantly above expectation in Mathematics, Spelling and Reading.
- Achievement and achievement rates for those less than or at expected levels have been constrained by attendance in some cases, neuro-diversity and/or compounded by attendance of multiple schools.
- **Children also learn at different rates at different times of the year and this should be kept in mind when looking at rates of progress.**
- The transition to school continues to be impacted by the access to early childhood learning. Play Group meets twice a week however other ECE services can only be accessed in Reefton, Murchison or through Te Kura.

- We have utilised outside learning support for all our potentially at-risk students (RTLB, Speech/Language, LSC – Kahui Ako) as well as internal Teacher Aide support. We have also had support from other services including CAHMS and SWIS. Mana Ake will be available to West Coast primary schools by the beginning of 2023.

## Other Curriculum Areas Coverage

**Overarching Theme/Big Idea:** Aotearoa History - Though Aotearoa history is short it is rich – Well-Being

**VALUES FOCUS:** He waka eke noa - We are all in this

together: **Aroha** **Manaakitanga** **Kaitiakitanga** **Whanaungatanga**

**Curriculum Contexts:** (Place & Environment, Planet Earth & Beyond, Technology, Music-Sound Arts, Visual Arts, Relationships With Other People, PE & Sport, Number)  
"5 Streams"

### COMMUNICATION:

**Writing** – Foundation Skills, Recount & Narrative, Research, Persuasive (Piwakawaka), Instructional (Kakaruai)

**Reading** – Foundation Skills, linking and connecting reading and writing – emphasis on comprehension & research

**Mathematics** – Foundation numeracy skills, Basic facts, Number Knowledge & Strategy

### KAL Areas Include:

Swimming, Athletics, Cross Country

Waitangi, Aotearoa Histories – Human and Physical

Leadership (Including National Young Leaders Day Year 6-8)

Well-being (Including attendance, nutrition, sleeping, exercise, etc – hauora- Ongoing)

Digital learning – using a digital platform for home-based learning

Food Technology (Piwakawaka)

Snow Camp – Hanmer

Keeping Ourselves Safe

Pets Day

End of Year Show

Ongoing - Propagation, Kowhai, Gardens & Orchard, Kapahaka, Forest – Ngahere – plants, birds, animal life, life cycles

## Factors Impacting On Learning

Well-being and aspects of literacy have been a focus for curriculum development throughout the year along with induction support for new staff, the well-being and parts of the literacy funded through TOSI Kahui Ako (Writing with a focus on assessment for learning).

A focus on the development of phonological awareness has been a particular focus this year with staff participating in professional learning for the STEPs programme and also with Yolanda Soryl. In the latter part of the year we also had time with Theresa Neal, our LSC looking more at structured literacy. Literacy and Mathematics learning and organisation have also been a focus for one teacher. Recounts and creative writing have been the main forms of writing experience across the school. Piwakawaka children have also delved more into persuasive writing in the second half of the year.

A highlight of the writing programme was two students receiving national writing awards.

We continue to explore ways of enhancing engagement for some tamariki, including through the use of digital tools, with our RTLB. Our RTLB has been completing screening assessments with a number of children to confirm or eliminate the possibility of underlying neuro-diversity that may impact on learning progress. This has enabled staff to further refine the learning programmes for these students and to support those students in developing a better understanding of how they learn. Further screening is recommended for some students in 2023.

Assessment in all areas has been grounded in the NZ Curriculum to inform judgements about progress and next steps. This year we undertook PAT Maths assessment online for the first time. We also completed SRAT testing near the end of year along with NUMPA

We had a 45% adjustment in our roll during the year – 4 students leaving and 5 enrolling. This roll change is a little less than usual. However, as previously commented, illness, including Covid, has had an impact on regular attendance by many students

Delivery of the Technology curriculum has continued in-house aided by the purchase of the Tinker Cart.

### Other Points:

- Engaging parents and caregivers in children's learning has been generally less challenging to date this year. We commenced the school year with whanau hui to set goals and learning priorities based on personalised learning programmes for all students. These were followed up mid year by further whanau hui with 90% of tamariki and their whanau. The year ended with full written reports for whanau – these will form the basis of the 2023 Start of Year Goal Setting Hui.
- Personalised Learning Plans (PLP's) for all learners were updated in Term 2 and continue to be adjusted as required.

- Delivery of additional support from the RTLB, and SWIS, especially with challenged students continues to underpin children's learning.
- Continued sporting and cultural relationship with Sacred Heart and Reefton Area Schools and participation in interschool sports activities (Buller & West Coast District - Not as frequent due to Covid-19)
- Ongoing involvement with Kahui Ako through leaders meetings, Well-Being and Writing PLD
- Principal involvement in MOE regional sector groups – Leaders Forum, Attendance and Engagement, Mana Ake continue to ensure small rural schools' needs are being heard.

The staff continue to focus on:

- Provision and growth of a supportive collaborative and cooperative multi-level learning environment that actively engages all children in meaningful and appropriate learning
- Engaging parents and caregivers in their children's learning through classroom involvement, weekly newsletters, digital sharing of learning, home visits and phone-calls.
- Further developing the digital learning platform - Classroom
- Personalised Individual Learning Plans (ILP's) for all learners and delivery of additional support from the RTLB
- Professional support for staff – STC support, Principal mentoring and appraisal programmes

### Board Of Trustees

At a Board level we have focused on:

- Completing a Principal Appointment Process with a new principal appointed to commence that role at the start of the 2023 school year – an induction process is underway.
- Developing the Strategic and Annual Plans – a start was made as part of the Principal Appointment process to survey parents and gather information to support the development of a new Strategic Plan to take the school forward over the next 3-5 years. A draft is in the process of being completed but will also need to ensure that it meets the new requirements coming into being in 2023-24.
- Ongoing implementation of the current 5YA and 10YPP – Completion of Asphalt Project (SIP), Double Glazing and Heat Pump projects. Carpet project initiated. Water Reticulation Project ongoing – a design review and retender has been undertaken with contracts signed off by the Board at year's end.
- Two other infrastructure programmes have been initiated: N4L upgrade of wifi – planning and paperwork completed; Nga Iti Kahurangi/Rural and Small Schools Improvement Programme – lighting, insulation and electrical upgrades.
- The Board of Trustees also takes an active part in the review of student achievement through reflection, questioning and discussion of the Principal's monthly report to the Board on student achievement along with this annual reporting of student achievement and the 2022 Analysis of Variance
- Appointment of new staff –Teacher Aide; Induction of new teacher, principal
- Continued provision of quality teaching through Board-funded additional staffing of 0.11 FTTE to give a total staffing of 2.6 FTTE and 30 hours per week teacher aide support (Some hours for Teacher Aide funded by MOE HHN service). The MOE funded teacher time for 2022 has been 2.49 FTTE. We are grateful to know that we will continue to be funded for 2.45 FTTE in 2023
- Staffing induction has been a key focus for the Principal and Staff again in 2022.
- Operational funding has increased over 2021 due to roll increase and is looking positive for 2023 with the new Isolation and Equity Indices.
- PTA and community fundraising has been limited this year but an exciting plan is in place for 2023.
- The Board continues to engage with the TOSI Kahui Ako, particularly through the appointment a new Lead Principal and via the principal's attendance of leaders meetings
- The unique challenges of small isolated rural schools remain, in particular – equity, staffing, professional development, school transport, health and well-being and sustainability. Some developments arising from the "Tomorrows Schools Review" are being mooted and implemented by MOE with reviews of isolation index and development of a new Equity Index to replace the old decile-based funding system. It is vital that our voice continues to be heard at the decision-making level.

Kim Hamilton  
Chairperson Maruia School Board of Trustees

Peter King  
Principal Maruia School

**December 2022**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$385.04 (excluding GST).

## INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF *MARUIA* SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Maruia School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 to 17, 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 Standards Reduced Disclosure Regime.

Our audit was completed on 31st 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 for our opinion

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

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

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

## Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, 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 is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Analysis of Variance and the Kiwisport Report but does not include the financial statements, and our auditor's report thereon.

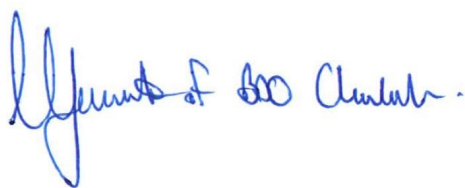
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 the School.



Warren Johnstone,  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand