Maruia School

Raise Achievement - Value Excellence

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3204
Principal:	Alex Wilson
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Solutions & Services
Collaborative School Administration

MARUIA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Maruia School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Kim Hamilton	Alex Wilson
Full Name of Presiding Member	Full Name of Principal
Signed by: Kim Hamilton 823BA6DCF273AE4C	Signed by: D751BCC2163201E7
Signature of Presiding Member	Signature of Principal
03/06/2024	01/06/2024
Date:	Date:

Maruia School
Members of the Board
For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Kim Hamilton	Presiding Member	Elected	Sep 2025
Peter King	Principal	ex Officio	Jan 2023
Alex Wilson	Principal	ex Officio	
Campbell Sanders	Parent Representative	Elected	Sep 2025
Chris Hatfield	Parent Representative	Elected	Sep 2023
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 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	503,305	408,450	464,166
Locally Raised Funds	3	11,396	26,480	20,296
Interest		3,389	250	516
Gain on Sale of Property, Plant and Equipment		41	-	-
Total Revenue		518,131	435,180	484,978
Expenses				
Locally Raised Funds	3	3,651	6,500	5,812
Learning Resources	4	299,937	294,478	309,708
Administration	5	38,402	40,711	34,741
Interest		758	-	785
Property	6	139,863	108,121	136,427
Total Expense		482,611	449,810	487,473
Net Surplus/ (Deficit) for the year		35,520	(14,630)	(2,495)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		35,520	(14,630)	(2,495)

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

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Maruia School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		152,819	152,819	163,941
Total comprehensive revenue and expense for the year		35,520	(14,630)	(2,495)
(Distributions to) Ministry of Education		-	-	(8,627)
Contribution - Furniture and Equipment Grant		1,716	-	-
Contribution - Te Mana Tuhono		4,717	-	-
Equity at 31 December		194,772	138,189	152,819
Accumulated comprehensive revenue and expense		194,772	138,189	152,819
Equity at 31 December		194,772	138,189	152,819

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.

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Maruia School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	101,828	61,640	59,970
Accounts Receivable	8	22,091	20,537	20,537
GST Receivable		1,669	2,023	2,023
Prepayments		11,761	8,474	8,474
Funds Receivable for Capital Works Projects	14	-	3,473	3,473
		137,349	96,147	94,477
Current Liabilities				
Accounts Payable	10	32,399	31,545	31,545
Revenue Received in Advance	11	804	-	-
Provision for Cyclical Maintenance	12	4,811	4,833	4,833
Finance Lease Liability	13	8,349	9,163	9,163
Funds held for Capital Works Projects	14	-	4,710	4,710
		46,363	50,251	50,251
Working Capital Surplus		90,986	45,896	44,226
Non-current Assets				
Property, Plant and Equipment	9	117,454	116,671	129,671
		117,454	116,671	129,671
Non-current Liabilities				
Provision for Cyclical Maintenance	12	11,154	13,515	10,215
Finance Lease Liability	13	2,514	10,863	10,863
		13,668	24,378	21,078
Net Assets		194,772	138,189	152,819
Equity		194,772	138,189	152,819

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

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Maruia School
Statement of Cash Flows
For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		166,223	145,140	120,143
Locally Raised Funds		11,396	26,480	20,651
Goods and Services Tax (net)		354	-	738
Payments to Employees		(71,420)	(97,339)	(80,899)
Payments to Suppliers		(59,465)	(72,861)	(61,129)
Interest Paid		(758)	-	-
Interest Received		3,389	250	516
Net cash from Operating Activities		49,719	1,670	20
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(1,214)	-	(18,528)
Net cash (to) Investing Activities		(1,214)	-	(18,528)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,716	-	-
(Distributions to) Ministry of Education		-	-	(8,627)
Finance Lease Payments		(7,126)	-	(796)
Funds Administered on Behalf of Other Parties		(1,237)	-	(41,658)
Net cash (to) Financing Activities		(6,647)	-	(51,081)
Net increase/(decrease) in cash and cash equivalents		41,858	1,670	(69,589)
Cash and cash equivalents at the beginning of the year	7	59,970	59,970	129,559
Cash and cash equivalents at the end of the year	7	101,828	61,640	59,970

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

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Maruia School
Notes to the Financial Statements
For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 12.

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.

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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 13. Future operating lease commitments are disclosed in note 19b.

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.

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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 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	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.

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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.

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 surplus or deficit 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, 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.

1.14. 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.

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

1.16. 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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	166,119	145,140	128,968
Teachers' Salaries Grants	240,605	195,539	233,085
Use of Land and Buildings Grants	92,742	67,771	102,113
Other Government Grants	3,839	-	-
	503,305	408,450	464,166

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:

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue			
Donations & Bequests	3,569	18,500	13,810
Fees for Extra Curricular Activities	57	400	116
Trading	58	100	78
Fundraising & Community Grants	122	200	52
Other Revenue	7,590	7,280	6,240
	11,396	26,480	20,296
Expenses			
Extra Curricular Activities Costs	281	400	211
Trading	253	100	134
Fundraising & Community Grant Costs	-	-	16
Other Locally Raised Funds Expenditure	3,117	6,000	5,451
	3,651	6,500	5,812
Surplus for the year Locally raised funds	7,745	19,980	14,484

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	7,744	13,200	12,955
Information and Communication Technology	-	400	366
Employee Benefits - Salaries	271,063	257,378	278,388
Staff Development	2,941	10,500	2,810
Depreciation	18,189	13,000	15,189
	299,937	294,478	309,708

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fee	4,961	4,725	3,225
Board Fees	2,355	3,500	3,110
Board Expenses	-	200	435
Communication	822	900	845
Consumables	573	1,350	944
Operating Lease	342	4,849	597
Other	4,225	4,485	4,605
Employee Benefits - Salaries	15,843	11,000	12,800
Insurance	5,234	5,000	4,273
Service Providers, Contractors and Consultancy	4,047	4,702	3,907
	38,402	40,711	34,741

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6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	1,431	1,000	903
Cyclical Maintenance	2,668	3,300	796
Adjustment to the Provision- Other Adjustments	(1,751)	-	-
Heat, Light and Water	9,310	6,500	6,189
Repairs and Maintenance	9,061	5,050	2,973
Use of Land and Buildings	92,742	67,771	102,113
Employee Benefits - Salaries	26,402	24,500	23,453
	139,863	108,121	136,427

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

7. Cash and Cash Equivalents

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	101,828	61,640	59,970
Cash and Cash Equivalents for Statement of Cash Flows	101,828	61,640	59,970

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

Of the $101,828 Cash and Cash Equivalents, $804 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables from the Ministry of Education	1,452	-	-
Teacher Salaries Grant Receivable	20,639	20,537	20,537
	22,091	20,537	20,537
Receivables from Non-Exchange Transactions	22,091	20,537	20,537
	22,091	20,537	20,537

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9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	**$**	**$**	**$**	**$**	**$**	**$**
Building Improvements	87,267	1,747	-	-	(4,494)	**84,520**
Furniture and Equipment	21,569	-	(508)	-	(4,143)	**16,918**
Information and Communication Technology	533	4,717	-	-	(200)	**5,050**
Leased Assets	20,302	-	-	-	(9,336)	**10,966**
Library Resources	-	16	-	-	(16)	**-**
Balance at 31 December 2023	129,671	6,480	(508)	-	(18,189)	**117,454**

The net carrying value of furniture and equipment held under a finance lease is $10,966 (2022: $20,302)

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.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	$	$	$	$	$	$
Building Improvements	222,255	(137,735)	**84,520**	220,507	(133,240)	**87,267**
Furniture and Equipment	124,473	(107,555)	**16,918**	125,022	(103,453)	**21,569**
Information and Communication Technology	79,880	(74,830)	**5,050**	75,163	(74,630)	**533**
Leased Assets	38,333	(27,367)	**10,966**	38,333	(18,031)	**20,302**
Library Resources	23,787	(23,787)	**-**	23,854	(23,854)	**-**
Balance at 31 December	488,728	(371,274)	**117,454**	482,879	(353,208)	**129,671**

10. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	4,724	4,441	4,441
Accruals	4,961	4,725	4,725
Employee Entitlements - Salaries	22,296	21,397	21,397
Employee Entitlements - Leave Accrual	418	982	982
	32,399	31,545	31,545
Payables for Exchange Transactions	32,399	31,545	31,545
	32,399	31,545	31,545

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Grants in Advance - Ministry of Education	804	-	-
	804	-	-

12. Provision for Cyclical Maintenance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Provision at the Start of the Year	15,048	15,048	14,252
Increase to the Provision During the Year	2,668	3,300	3,306
Other Adjustments	(1,751)	-	(2,510)
Provision at the End of the Year	15,965	18,348	15,048
Cyclical Maintenance - Current	4,811	4,833	4,833
Cyclical Maintenance - Non current	11,154	13,515	10,215
	15,965	18,348	15,048

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.

13. Finance Lease Liability

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
No Later than One Year	8,831	10,149	10,149
Later than One Year and no Later than Five Years	2,622	11,452	11,452
Future Finance Charges	(590)	(1,575)	(1,575)
	10,863	20,026	20,026
Represented by:			
Finance lease liability - Current	8,349	9,163	9,163
Finance lease liability - Non-current	2,514	10,863	10,863
	10,863	20,026	20,026

14. 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.

2023	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Water Supply - 228522	(3,473)	131,846	(128,373)	-	-
Floor Covering Replacements Carpet - 228521	4,710	594	(5,304)	-	-
Totals	1,237	132,440	(133,677)	-	-

2022	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Water Supply - 228522	(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 - 228521	-	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)

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15. 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.

16. Remuneration

Key management personnel compensation

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	2,355	3,110
Leadership Team		
Remuneration	116,718	119,742
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	119,073	122,852

There are four members of the Board excluding the Principal. The Board had held eight 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:

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3- 4	0 - 0
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	2023 FTE Number	2022 FTE Number
100 -110	-	-
	-	-

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

17. 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:

	2023 Actual	2022 Actual
Total	$ -	$ -
Number of People	-	-

18. Contingencies

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

The school has an interest in a forestry block, which is planted on the grounds of the former Maruia Cemetery. When the trees are harvested the School may receive the profits. However, the amount of any future profit, if any, cannot be reliably quantified at 31 December 2023.

Holidays Act Compliance – schools payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

19. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022:$1,237).

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

20. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash and Cash Equivalents	101,828	61,640	59,970
Receivables	22,091	20,537	20,537
Total Financial assets measured at amortised cost	123,919	82,177	80,507
Financial liabilities measured at amortised cost			
Payables	32,399	31,545	31,545
Finance Leases	10,863	20,026	20,026
Total Financial liabilities measured at amortised Cost	43,262	51,571	51,571

21. Events After Balance Date

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

22. Comparatives

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

BDO Christchurch

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MARUIA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 1 June 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

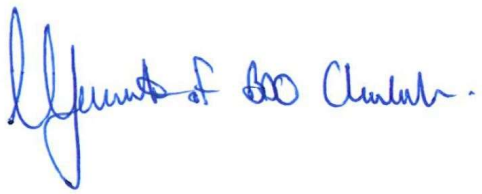
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (including International Independence Standards) (New Zealand) (PES 1) 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

Maruia School

To realise each child's unique potential so that they may find success

Annual Report

For the year 2023

Due: 31st May 2024

List of all school board members

Board member names:	Date that the board member's term finishes:
Kim Hamilton	09/25
Alex Wilson	Principal
Vicki Thomson	09/25
Campbell Sanders	09/25
Justine Kelly	09/25
Kolbie Groom	09/25

Maruia School

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Statement of variance: progress against targets

Strategic Goal 1: **Tō Tātou Ako - Our Learning** **An engaged and thriving kura that celebrates growth and success.**				
Annual Target /Goal: Provide a rigorous, well balanced teaching and learning programme for ākonga based on their learning needs and next steps. Engage in professional development that enhances teaching and learning in our kura.				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions?* *What impact did our actions have?*	**Evidence** *This is the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
Please note: *Number of students from mid-year data to end of year data increased by 5 (15 students shown in mid-year data, 20 students shown in end of year data).* *Set targets for those students who will be enrolled at Maruia School for a period greater than 12 months.*				
Action 1 **Introduce and embed Structured Literacy and engage in Structured Literacy Professional Development**	Writing: The student sitting in the well-below bracket made accelerated progress - no students sat in the 'well-below' bracket by	Achievement data taken from Overall Teacher Judgements (OTJs) at the beginning and end of the 2023 year. Overall Teacher Judgements take	The movement of the Year 8 student who was sitting in the 'well-below' bracket increased achievement could be due to increased	Refine and adapt the whole school timetable to ensure consistency across the school, adequate time to cover all curriculum areas and to

Target: Writing *By the end of the year, we would like the student who is sitting in the 'well-below' (6.1%) bracket to make progress in their learning and can be achieving closer to the national average.* *We would like to shift five students out of the 'below' (33.3%) bracket into the 'at' bracket by the end of the year.* *We would like to maintain or increase students who are in the 'at' (46.7%) and 'above' (13.3%) brackets. Currently a total of 60% of students sit in the 'at' and 'above' brackets.*	the end of the year. The five students in the 'below' bracket did not drop back into the 'well-below' bracket - this number increased to six as the student in the 'well-below' bracket moved into the 'below' bracket. A larger total of students sit in the 'at' and 'above' brackets, with 70% achieving at or above their level. The end of year Writing data shows: 30% below (6 students) 60% at (12 students) 10% above (2 students)	into account observation of process (informal assessment), tool outcomes (formal assessments) and learning conversations. Observations and discussions between staff aligned with teachers' professional growth cycles. Structured Literacy used as the base literacy programme in both Kakaruai and Piwakawaka classrooms. 20th March, 2023 - RTLB facilitated an RTLB cafe at Maruia School. All teaching staff and TA attended 'The Code' professional development (either one or two days on 1st and/or 2nd June 2023). 17th and 18th August, Frances Rae (junior teacher) visited St Margarets college to observe Structured Literacy in the junior school.	attendance levels due to the attendance initiative the school implemented in Term 3 and carried over into Term 4. Explicit instruction around writing was also discussed between the two senior teachers. The teaching and learning of report writing, showed positive increases in all students' achievement across the genre. Students in the senior class are stronger in writing in the creative genres. A focus to fill gaps in formal writing genres was identified and taught in the second half of the year (for example, report writing mentioned above). With the implementation of The Code, and the teaching time this takes, teachers in both senior and junior spaces have struggled to find the time to fit the many elements	maximise focussed learning time. This also includes reducing interval and lunch time. Continue to focus on Structured Literacy and enhance our knowledge by engaging with external agencies and supports such as LSC. Explore PLD opportunities. Resource the school with engaging, meaningful and current Structured Literacy tools for both junior and senior classes. Update the technology in the school - juniors need ipads that work and look at leasing chromebooks for the senior class. Explore why we are able to maintain achievement levels, ensuring that students are always making progress (and not declining) but also why we are struggling to
Target: Reading *By the end of the year, we aim to shift the four students out of the 'below' (26.7%) bracket and into*	Reading: We maintained the number of students who were achieving in the 'at' and 'above' bracket. No			

the 'at' bracket. We would like to maintain the seven students who are in the 'at' (46.7%) and the four students in the 'above' (26.7%) brackets. It is pleasing to note that 73.4% of our students are achieving in the 'at' or 'above' bracket.	students declined in their learning, falling back into the 'well-below' or 'below' bracket. The end of year Reading data shows: 25% below (5 students) 55% at (11 students) 20% above (4 students)	20th August 2023, resources purchased to support facilitation of The Code, Liz Kane. 24th August 2023, Theresa Neal (Kāhui Ako LSC) visited Maruia School to support the facilitation of Structured Literacy in classrooms.	of the English curriculum into our timetable.	accelerate progress and move students out of the 'below' bracket and into the 'at' bracket.

Writing Data:

Writing (2)Mid2023
Alex Wilson - Principal Whole School 2023

10051	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0	50% (1)									50% (1)											50% (1)	50% (1)	2
Y1	100% (1)																				100% (1)		1
Y2	50% (1)	50% (1)																		50% (1)	50% (1)		2
Y3	33% (1)	33% (1)			33% (1)															67% (2)	33% (1)		3
Y4				50% (1)			50% (1)														50% (1)	50% (1)	2
Y5				100% (1)																100% (1)			1
Y6					100% (1)															100% (1)			1
Y7										100% (1)											100% (1)		1
Y8							50% (1)			50% (1)									50% (1)		50% (1)		2
Totals	26.7% 4	13.3% 2		13.3% 2	13.3% 2		13.3% 2			20% 3									6.7% 1	33.3% 5	46.7% 7	13.3% 2	15

Writing (3)End2023
Alex Wilson - Principal Whole School 2023

10054	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0	100% (6)																				100% (6)		6
Y1	100% (1)																				100% (1)		1
Y2		50% (1)		50% (1)																	50% (1)	50% (1)	2
Y3	25% (1)	25% (1)		25% (1)	25% (1)															50% (2)	50% (2)		4
Y4				50% (1)				50% (1)												50% (1)		50% (1)	2
Y5					100% (1)															100% (1)			1
Y6						100% (1)														100% (1)			1
Y7											100% (1)										100% (1)		1
Y8								50% (1)				50% (1)								50% (1)	50% (1)		2
Totals	40% 8	10% 2		15% 3	10% 2	5% 1		10% 2			5% 1	5% 1								30% 6	60% 12	10% 2	20

Maruia School

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Reading Data:

Reading (2)Mid2023
Alex Wilson - Principal Whole School 2023

10050	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0	50% (1)										50% (1)										50% (1)	50% (1)	2
Y1	100% (1)																				100% (1)		1
Y2	50% (1)				50% (1)															50% (1)		50% (1)	2
Y3	33% (1)		33% (1)		33% (1)															33% (1)	67% (2)		3
Y4				50% (1)			50% (1)														50% (1)	50% (1)	2
Y5					100% (1)															100% (1)			1
Y6							100% (1)														100% (1)		1
Y7											100% (1)										100% (1)		1
Y8									50% (1)				50% (1)							50% (1)		50% (1)	2
Totals	26.7% 4		6.7% 1	6.7% 1	20% 3		13.3% 2		6.7% 1		13.3% 2		6.7% 1							26.7% 4	46.7% 7	26.7% 4	15

Reading (3)End2023
Alex Wilson - Principal Whole School 2023

10053	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0	100% (6)																				100% (6)		6
Y1		100% (1)																			100% (1)		1
Y2		50% (1)			50% (1)																50% (1)	50% (1)	2
Y3	25% (1)	25% (1)		50% (2)																50% (2)	50% (2)		4
Y4				50% (1)				50% (1)												50% (1)		50% (1)	2
Y5						100% (1)														100% (1)			1
Y6								100% (1)													100% (1)		1
Y7													100% (1)									100% (1)	1
Y8									50% (1)				50% (1)							50% (1)		50% (1)	2
Totals	35% 7	15% 3		15% 3	5% 1	5% 1		10% 2	5% 1				10% 2							25% 5	55% 11	20% 4	20

Action 2 **Maintain effective mathematical teaching and learning programmes.** **Target:** *To move some or all of the three (20%) students in the below section, (who are at risk of not*	We were able to maintain the percentage of students in the at and above brackets. While we were unable to move students out of the below bracket no students fell into the 'well-below' bracket. Students continued to progress throughout the year (their	Achievement data taken from Overall Teacher Judgements (OTJs) at the beginning and end of the 2023 year. Overall Teacher Judgements take into account observation of process (informal assessment), tool outcomes (formal assessments) and	End of year data shows three of the four students in the below bracket are Year 3 students. One of the four students in the below bracket had attendance issues.	A more structured and systematic approach to teaching Mathematics in the junior room is needed. A clear scope and sequence needs to be developed which sits alongside a rigorous long term plan to structure teaching and learning.

achieving at the end of the year) move into the 'at' bracket. *Maintain the students who are in the 'at' (66.7%) and 'above' (13.3%) brackets (total 80% in the at and/or above brackets).*	achievement tracked at the same rate as the achievement targets increased from mid-year to end of year). The end of year data shows: 20% below 65% at 15% above	learning conversations. Observations and discussions between staff aligned with teachers' professional growth cycles.		Meaningful consolidation tasks to reinforce learning need to be incorporated. Resourcing needed and (if possible) a junior consultant would be beneficial. Attendance issues need to be addressed, policies followed and successful initiatives that were put in place in Term 3 2023 need to be followed up/continued or developed on in 2024. Explore how to raise achievement in those students who are sitting just below their expected level.

Maruia School

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Mathematics Data:

Maruia School

Mathematics (2)Mid2023
Alex Wilson - Principal Whole School 2023

10049	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0	50% (1)								50% (1)												50% (1)	50% (1)	2
Y1		100% (1)																			100% (1)		1
Y2		100% (2)																			100% (2)		2
Y3		67% (2)		33% (1)																67% (2)	33% (1)		3
Y4				50% (1)		50% (1)															100% (2)		2
Y5						100% (1)															100% (1)		1
Y6							100% (1)														100% (1)		1
Y7												100% (1)										100% (1)	1
Y8									50% (1)			50% (1)								50% (1)	50% (1)		2
Totals	6.7% 1	33.3% 5		13.3% 2		13.3% 2	6.7% 1		13.3% 2			13.3% 2								20% 3	66.7% 10	13.3% 2	15

Mathematics (3)End2023
Alex Wilson - Principal Whole School 2023

10052	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0	100% (6)																				100% (6)		6
Y1		100% (1)																			100% (1)		1
Y2		50% (1)	50% (1)																		100% (2)		2
Y3	25% (1)	50% (2)		25% (1)																75% (3)	25% (1)		4
Y4						50% (1)		50% (1)													50% (1)	50% (1)	2
Y5							100% (1)														100% (1)		1
Y6								100% (1)													100% (1)		1
Y7													100% (1)									100% (1)	1
Y8									50% (1)				50% (1)							50% (1)		50% (1)	2
Totals	35% 7	20% 4	5% 1	5% 1		5% 1	5% 1	10% 2	5% 1				10% 2							20% 4	65% 13	15% 3	20

Move assessment data and reporting to our student management system.	Timely reporting to the Board of Trustees from SMS system. Targets set in Reading, Writing and Maths based off of the data. Easier analysis of student achievement has been	Formats created for recording and tracking of assessment data in eTAP. OTJs (Overall Teacher Judgments) for mid year and end of year recorded in eTAP. Professional development was provided in April for the	Some difficulties identified in tracking Structured Literacy through eTAP (SMS). Having the time to do this and to also discuss meaningful assessment tools has been a challenge.	Continue to review which assessment tracking tool is the best fit for our school, staff, students, parents and BoT. Continue to track OTJs through SMS systems at the very least.

	established.	junior teacher to support her in completing these. Other assessment data also recorded in eTAP.		
Use google education effectively.	Senior students created google sites to show learning and achievement. Google classroom used effectively in the senior space. Google docs and slides used to enhance learning tasks, particularly in Literacy.	Student-led conferences where students shared their site with the whānau. Feedback from whānau was positive. Student voice indicates students enjoy using technology and google in their learning.	Kakaruai do not have the technology available in their space to effectively use google education. Ipads can make using google education a challenge.	Move the ipads into Kakaruai and lease chromebooks for the Piwakawaka space. Explore apps and other technological means to enhance learning and consolidate learning in Kakaruai. Continue to develop the use of google education in Piwakawaka.

Strategic Goal 2: **<u>Tō Tātou Iwi - Our People</u>** **An inclusive, vibrant and welcoming kura that reflects our whanonga pono, whakataukī and moemoeā.**				
Annual Target /Goal: Embed our whanonga pono into the school culture. Provide opportunities to learn about and nurture our own and others' hauora.				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions?*	**Evidence** *This is the sources of information the board*	**Reasons for any differences (variances) between**	**Planning for next year – where to next?**

	What impact did our actions have?	*used to determine those outcomes.*	**the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	*What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
Learn about our whanonga pono and Te Whare Tapa Whā and use these in our everyday life.	The supportive, collaborative and restorative culture of the school has been maintained despite change in staff (Principal). We began to hear a shared language (students and staff) in the use of the school values and the dimensions of Te Whare Tapa Whā.	Visual displays in the school. Language used in the school newsletter. Reporting against the values prioritised in student-led conferences and written reports.	It is important that this shared language is used daily to continue to maintain a positive school culture. That staff are also expected to uphold these values alongside students - that these values are shown in all relationships and spaces in our schools. Explicit teaching of what these values were was sporadic - it could have been more consistent throughout the year.	Review of the values to possibly incorporate a value around having a curious mind or inquiring mind as three of the four of our values are relationship based. It is important that we place equal importance on academic successes and progress as well as social skills.
Use community based education agencies to support our ākonga.	Students were prepared for the movement of families in May/June. Whānau and their children were celebrated and appreciated as they moved onto their new schools/farms.	A supportive process was followed throughout our transient period - this was facilitated by Mana Ake and Poutini Waiora. Termly engagement with Social Worker in Schools.	Students have been exposed to a variety of opportunities and perspectives to enhance their learning journey at Maruia School.	Focus our attention on using those agencies and support systems who align with our strategic plan. This will ensure students and staff are adequately supported but also that staff are not

	Some students were supported through challenges through our Social Worker in Schools. Teachers had specialists in their field (RTLB and LSC) to discuss teaching and learning in their classrooms. Students engaged in a rich and exciting PE programme by participating in lessons facilitated by Buller Sports Alliance. Students were exposed to a wide variety of opportunities throughout the year. By Alex attending and networking with other schools and principals she was able to better support and understand the students, staff, whānau and community. MoE provided various resources to support	Continual engagement with RTLB and LSC to support the academic achievement of our students, particularly in Literacy. Visits from Buller Sports Alliance twice per term to deliver PE curriculum. Students attended sporting, cultural and academic events across the region such as, INSPIRE, Touch, Athletics, Swimming, Cross Country, Ski, Science Roadshow, Elgregeo, National Young Leaders Day. Alex attended meetings throughout the year, including BP Hui, Kāhui Ako, Buller Principal meetings. In Term 4 we were fortunate to have a volunteer working in our school.		becoming overwhelmed or confused by the input of many. It is important that we find that balance!

	teachers in understanding the Curriculum Refresh and how it can be best utilised at Maruia School. The introduction of a volunteer has enhanced learning in both senior and junior classrooms.	Engagement with the MoE; Dan Green attending our Teacher Only Day, Sue Hone making regular visits.		

Strategic Goal 3: **<u>Tō ō Mātou Wahi - Our Place</u>** **A proud, confident and connected kura that engages in inspiring projects unique to Maruia.**				
Annual Target /Goal: Recognise, understand and care for our unique place in the world. Enhance and embrace our connection with our whenua.				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions?* *What impact did our actions have?*	**Evidence** *This is the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your*	**Planning for next year – where to next?** *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next*

			targets or not yet met them.	*annual implementation plan.*
Work together to ensure our kura is an inclusive, safe and attractive place to teach and learn.	Our kura is becoming or has become: • A clutter free space • Well organised • Clean • Students artwork and current in-class work adorns the walls	Classroom wall displays have been refreshed. Library space was organised, clutter cleared and wall displays refreshed. The staffroom area has been cleared of clutter and wall displays refreshed. The principal's office has been cleared of clutter and reorganised. Senior classroom (Piwakawaka) has been tidied and clutter cleared. Cleaning of the sportshed was started. Clearing of the senior cloak bay. Reorganisation of how the school stores rubbish. Earth Days, where students were involved,	Support of the board of trustees in purchasing tools and prioritising the removal of rubbish has enabled our caretaker to tidy the grounds and clear a significant amount of rubbish from the school. Continued work in this area is needed but will become more manageable once the work becomes more of a maintenance task rather than completing work that has not been revisited in years.	Continue to improve the school grounds. Clean playground, continue to declutter and organise sheds, trim trees, general maintenance tasks etc. Hold a working bee to clear the shed (with the lean to) and clear the car park.

		cleared outdoor spaces, removed weeds and planted. Kowhai trees were donated and planted by students to create native areas to attract native birds. A school and community vegetable garden was created.		
Use the natural resources, unique to our place, in our learning.	Students were engaged in meaningful learning experiences that are unique to them because of our location. Students are learning about their environment and conservation of their native environment through the kowhai propagation programme. Students are taking action in learning experiences which are having a direct impact on their environment, and their own knowledge, health and well-being.	EOTC rafting experience on the Waipuna River for the senior class in Term 2 through Tai Poutini Polytechnic. Kowhai seedlings were gathered and donated by the community and planted by students. Students care for these plants in the glasshouse until they are ready for planting in the surrounding native bush. Creation of the school and community garden. All work completed with students and community.	These targets have been successfully met.	Embedding this style of learning into our local curriculum. Ensuring the programmes continue to have meaning, engage the community, enhance learning and meet the needs of our students.

	Whānau and the community are engaged and have numerous opportunities to engage in learning.	Pet Day was held in Term 3. Annual Lake Daniell Kaitiaki Trip held in Term 4. Strong whānau support and partnership with DOC. Participation in the annual potato competition with the Maruia Garden Club.		
Connect with our community to provide opportunities for our ākonga to explore, experience and learn about the world around them.	Learning has been enriched by connecting with our community in various ways. This has enabled us to receive donations that have led to the planting of our vegetable garden. The community and school whānau enjoyed the vegetables and fruits our garden produced throughout summer. DOC attended our Lake Daniell kaitiaki trip. This led to more conversations about how DOC could support other learning	Provide at least one opportunity per term for our community to engage with the school: • Community BBQ, pool and garden opening. • End of term celebrations. • Garden Club (annual potato competition and Q&A sessions to support school and community garden project). • Earth Days • Prizegiving, production and PTA Santa event • Pet Day Joined EnviroSchools in	These targets were successfully met.	Revisit our learning in the garden with the students and make changes where necessary. Introduce other aspects of sustainable living such as composting, worm farming. Integrate matauranga Māori into our garden space. Continue to invite our whānau and community into our school. Ensuring that people feel warmly welcomed, connected to and invested in our

	opportunities in our school, for example, the Kowhai project. Our whānau and community feel connected and comfortable coming to our school, this has been indicated through positive feedback (both verbal and written; emails and surveys) from various members of our school and wider community.	Term 4. Teaching of this will begin in 2024. Donation of kowhai trees planted and maintained by students to encourage native birds to our school. Partnership with NZ Panels around sustainability and the Kowhai Project. Partnership with DOC to support the kaitiaki visit to the Lake Daniell Hut. Connection with Te Ha O Kawatiri - donation of seedlings, compost bin and soil to our school and community garden. Connecting with the Maruia community receiving donations of seeds, seedlings, fruit trees for the school and community garden. EOTC Camp at Marahau.		school. Utilise the EnviroSchool resources to enhance the teaching and learning experiences in our garden and native spaces. Continue the Kowhai Project with NZ Panels and partner with DOC to enrich learning experiences as they have a more in depth knowledge. Network and connect with the school and wider community to continue to develop our garden and native spaces. Hold one camp per year.

Maruia School

To realise each child's unique potential so that they may find success

How we have given effect to Te Tiriti o Waitangi

- Our strategic plan has been written with consideration to te reo, te ao and matauranga Māori.
- A new karakia is explored each term. Students are supported in understanding the translation and meaning of each karakia while also paying attention to correct pronunciation. Each day begins and ends with the karakia for that term.
- Te reo and tikanga Māori are integrated into the curriculum when possible. In 2023 student explored Matariki and made traditional Māori kites, Te Whare Tapa Whā was explored and became a part of our everyday language, tikanga and te reo Māori when preparing our bracket for the West Coast Kapa Haka Festival.
- Our school waiata and haka has been revisited and refreshed - a new tradition of welcoming manuhiri into our school by performing our haka and waiata has been established.
- Our values relate directly to te ao Māori; manaakitanga, kaitiakitanga, arohatanga and whānaungatanga. These values are a part of our everyday language and are taught both explicitly and integrated into the curriculum, for example; involving students in the tidying, organising and clearing of clutter as well as the creation of our vegetable garden and integrating the value of kaitiakitanga into this mahi.
- Each afternoon ends with the whole school together to give the Miharo Award for that day.
- Tuakana Teina is a learning method which is used frequently in Maruia School.
- Te reo is used when giving instructions and feedback to students, in the fortnightly school newsletter and notices/reminders issued to parents.
- When finding opportunities for community and student voice, means of communication and questions asked were created with our Māori students in mind. What works for Māori, works for all. We have worked hard to create this space by normalizing te reo in our everyday language, holding community events, providing shared kai etc.
- Most importantly, Maruia School works hard to prioritise and emphasise the importance of te ao Māori in our curriculum. As you can see from the examples above, staff are committed to instilling this passion in our students and making it a part of our Maruia School identity.

Statement of compliance with employment policy

For the year ended 31st December 2023, Maruia School Board of Trustees:

● Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.

● Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.

● Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

● Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

● Meets all Equal Employment Opportunities requirements.

Reporting on Equal Employment Opportunities (EEO) programme/policy		
	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	

Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	

Kiwisport funding

In 2023 Maruia School received total Kiwisport funding of $234.40 (excluding GST). The funding was spent on additional equipment for teaching organised sports. The number of students that benefited from this funding was 20.