



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1388
Principal:	Matthew Cooke
School Address:	10 Wycherley Drive, Bucklands Beach, Auckland
School Postal Address:	10 Wycherley Drive, Bucklands Beach, Auckland 2014
School Phone:	09 534 5191
School Email:	admin@macleansprimary.school.nz
Accountant / Service Provider:	Canterbury Education Services (CES)

MACLEANS SCHOOL

Annual Report - For the year ended 31 December 2022

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Good Employer Report

MacLeans School

Members of the Board of Trustees

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expires
Nick Engelmann	Presiding Member	Elected	September 2025
Matthew Cooke	Principal	ex officio	
Mrs Lefevre	Staff Representative		
Leo van Gemst	Parent Representative	Elected	September 2025
Felicity Wiggins	Parent Representative	Elected	September 2025
Nick Leack	Member	Elected	September 2025
Kewai Adeshara	Member	Elected	September 2025
Tony Wang	Parent Representative	Elected	Resigned February 2022
Derek Thum	Parent Representative	Elected	September 2022
Felicity Wiggins	Parent Representative	Elected	September 2022
Ben Hawkins	Parent Representative	Elected	Resigned February 2022
Paul Honnor	Parent Representative	Elected	September 2022
Helen Ling	Parent Representative	Elected	September 2022
Daniel Weiland	Parent Representative	Elected	September 2022
Hazel Deutschmann	Staff Representative	Elected	September 2022

MacLeans 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.

Nick Engelmann

Full Name of Presiding Member


DocuSigned by:

4EBE89780C484CA
Signature of Presiding Member

20 September 2023
Date:

Matthew Cooke

Full Name of Principal

DocuSigned by:

B9E0C480AADB4D9
Signature of Principal

15 September 2023
Date:

MacLeans School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,630,560	4,344,358	4,343,731
Locally Raised Funds	3	158,811	58,800	116,629
Interest Income		22,122	1,375	9,570
Total Revenue		4,811,493	4,404,533	4,469,930
Expenses				
Locally Raised Funds	3	73,110	61,850	69,936
Learning Resources	4	3,117,658	2,637,409	2,946,127
Administration	5	184,992	162,175	138,904
Finance		1,557	-	1,785
Property	6	1,237,541	1,475,945	1,163,976
Loss on Disposal of Property, Plant and Equipment		-	-	55
		4,614,858	4,337,379	4,320,783
Net Surplus / (Deficit) for the year		196,635	67,154	149,147
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		196,635	67,154	149,147

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

MacLeans School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,333,751	1,333,751	1,145,604
Total comprehensive revenue and expense for the year		196,635	67,154	149,147
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	39,000
Equity at 31 December		1,530,386	1,400,905	1,333,751
Accumulated comprehensive revenue and expense		1,530,386	1,400,905	1,333,751
Equity at 31 December		1,530,386	1,400,905	1,333,751

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.

MacLeans School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	267,650	119,523	201,097
Accounts Receivable	8	221,367	181,387	181,387
GST Receivable		8,523	10,637	10,637
Prepayments		8,558	-	-
Inventories	9	2,823	2,820	2,820
Investments	10	952,447	941,065	941,065
Funds Receivable for Capital Works Projects	16	89,717	-	-
		1,551,085	1,255,432	1,337,006
Current Liabilities				
Accounts Payable	12	317,182	231,016	274,331
Revenue Received in Advance	13	21,543	-	1,543
Provision for Cyclical Maintenance	14	69,592	10,063	61,194
Finance Lease Liability	15	8,368	-	9,562
Funds held for Capital Works Projects	16	22,393	-	1,724
		439,078	241,079	348,354
Working Capital Surplus/(Deficit)		1,112,007	1,014,353	988,652
Non-current Assets				
Property, Plant and Equipment	11	457,458	425,877	381,387
		457,458	425,877	381,387
Non-current Liabilities				
Provision for Cyclical Maintenance	14	33,758	32,728	29,691
Finance Lease Liability	15	5,321	6,597	6,597
		39,079	39,325	36,288
Net Assets		1,530,386	1,400,905	1,333,751
Equity		1,530,386	1,400,905	1,333,751

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

MacLeans School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,117,086	981,916	1,084,602
Locally Raised Funds		154,801	53,914	116,962
International Students		24,995	(500)	-
Goods and Services Tax (net)		2,114	-	4,672
Payments to Employees		(622,358)	(482,097)	(515,764)
Payments to Suppliers		(406,207)	(520,739)	(462,393)
Interest Paid		(1,557)	-	(1,785)
Interest Received		25,965	5,218	10,923
Net cash from/(to) Operating Activities		294,839	37,712	237,217
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(136,855)	(108,000)	(117,060)
Purchase of Investments		(11,382)	-	(9,688)
Net cash from/(to) Investing Activities		(148,237)	(108,000)	(126,748)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	39,000
Finance Lease Payments		(11,002)	(9,562)	(16,013)
Funds Administered on Behalf of Third Parties		(69,047)	(1,724)	1,724
Net cash from/(to) Financing Activities		(80,049)	(11,286)	24,711
Net increase/(decrease) in cash and cash equivalents		66,553	(81,574)	135,180
Cash and cash equivalents at the beginning of the year	7	201,097	201,097	65,917
Cash and cash equivalents at the end of the year	7	267,650	119,523	201,097

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.

MacLeans School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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 15.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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.

k) 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.

l) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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

n) Funds held for Capital works

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

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

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLb programme), all income and expenditure related to the provision of the service is 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.

p) Provision for Cyclical Maintenance

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

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

The school carries out painting maintenance of the whole school over a 7 to 15 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) 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.

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,160,401	1,025,234	1,084,602
Teachers' Salaries Grants	2,484,831	2,069,124	2,320,284
Use of Land and Buildings Grants	985,328	1,250,000	938,845
	<u>4,630,560</u>	<u>4,344,358</u>	<u>4,343,731</u>

The school has opted in to the donations scheme for this year. Total amount received was \$77,700 (2021 \$74,700).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	11,425	21,000	10,941
Fees for Extra Curricular Activities	1,176	-	6,763
Trading	25,748	19,000	20,512
Fundraising & Community Grants	91,860	11,800	55,048
Other Revenue	23,607	7,500	23,365
International Student Fees	4,995	(500)	-
	<u>158,811</u>	<u>58,800</u>	<u>116,629</u>
Expenses			
Extra Curricular Activities Costs	38,669	55,600	50,442
Trading	8,479	3,250	8,471
Fundraising and Community Grant Costs	25,962	3,000	11,023
	<u>73,110</u>	<u>61,850</u>	<u>69,936</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>85,701</u>	<u>(3,050)</u>	<u>46,693</u>

During the year the School hosted 1 International student (2021:0)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	72,281	75,175	65,933
Information and Communication Technology	19,362	18,500	24,647
Library Resources	2,186	3,600	1,398
Employee Benefits - Salaries	2,918,928	2,434,124	2,748,575
Staff Development	35,586	42,500	39,925
Depreciation	69,315	63,510	65,649
	<u>3,117,658</u>	<u>2,637,409</u>	<u>2,946,127</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,700	7,000	8,610
Board Fees	3,720	4,500	3,030
Board Expenses	17,769	7,625	1,688
Communication	2,585	3,300	2,651
Consumables	14,294	14,000	10,429
Other	25,594	54,050	29,265
Employee Benefits - Salaries	96,802	52,100	57,376
Insurance	1,307	5,600	10,959
Service Providers, Contractors and Consultancy	14,221	14,000	14,896
	184,992	162,175	138,904

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,711	18,300	14,300
Consultancy and Contract Services	64,118	68,000	70,794
Cyclical Maintenance Provision	25,218	13,100	(973)
Grounds	7,038	8,700	4,147
Heat, Light and Water	28,625	28,845	23,858
Repairs and Maintenance	24,174	14,000	17,132
Use of Land and Buildings	985,328	1,250,000	938,845
Security	12,567	10,000	13,711
Employee Benefits - Salaries	78,762	65,000	82,162
	1,237,541	1,475,945	1,163,976

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	267,650	119,523	201,097
Cash and cash equivalents for Statement of Cash Flows	267,650	119,523	201,097

Of the \$267,650 Cash and Cash Equivalents, \$22,394 is held by the School on behalf of the Ministry of Education (with \$89,717 due from the Ministry). These funds have been provided by 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	225	5,053	1,210
Interest Receivable	-	-	3,843
Banking Staffing Underuse	10,001	-	-
Teacher Salaries Grant Receivable	211,141	176,334	176,334
	<u>221,367</u>	<u>181,387</u>	<u>181,387</u>
Receivables from Exchange Transactions	225	5,053	5,053
Receivables from Non-Exchange Transactions	221,142	176,334	176,334
	<u>221,367</u>	<u>181,387</u>	<u>181,387</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,823	2,820	2,820
	<u>2,823</u>	<u>2,820</u>	<u>2,820</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	952,447	941,065	941,065
	<u>952,447</u>	<u>941,065</u>	<u>941,065</u>

11. Property, Plant and Equipment

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	Balance (NBV)					
	\$	\$	\$	\$	\$	\$
Building Improvements	98,274	59,876	-	-	(3,626)	154,524
Furniture and Equipment	216,896	65,082	-	-	(35,405)	246,573
Information and Communication Technology	44,530	10,096	-	-	(17,845)	36,781
Textbooks	795	-	-	-	(515)	280
Leased Assets	14,821	8,533	-	-	(10,931)	12,423
Library Resources	6,071	1,799	-	-	(993)	6,877
Balance at 31 December 2022	<u>381,387</u>	<u>145,386</u>	<u>-</u>	<u>-</u>	<u>(69,315)</u>	<u>457,458</u>

The net carrying value of furniture and equipment held under a finance lease is \$12,423 (2021: \$14,821)

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	223,855	(69,331)	154,524	163,978	(65,704)	98,274
Furniture and Equipment	654,589	(408,016)	246,573	589,503	(372,607)	216,896
Information and Communication Technology	290,670	(253,889)	36,781	280,586	(236,056)	44,530
Textbooks	4,105	(3,825)	280	4,104	(3,309)	795
Leased Assets	41,214	(28,791)	12,423	98,593	(83,772)	14,821
Library Resources	77,211	(70,334)	6,877	75,342	(69,271)	6,071
Balance at 31 December	1,291,644	(834,186)	457,458	1,212,106	(830,719)	381,387

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	91,287	37,492	37,492
Accruals	8,700	8,440	8,440
Banking Staffing Overuse	-	-	43,315
Employee Entitlements - Salaries	200,339	176,334	176,334
Employee Entitlements - Leave Accrual	16,856	8,750	8,750
	317,182	231,016	274,331
Payables for Exchange Transactions	317,182	231,016	274,331
	317,182	231,016	274,331

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	20,000	-	-
Other revenue in Advance	1,543	-	1,543
	21,543	-	1,543

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	90,885	90,885	91,858
Increase to the Provision During the Year	25,218	13,100	(973)
Use of the Provision During the Year	(12,753)	(146,776)	-
Provision at the End of the Year	103,350	(42,791)	90,885

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cyclical Maintenance - Current	69,592	10,063	61,194
Cyclical Maintenance - Non current	33,758	32,728	29,691
	<u>103,350</u>	<u>42,791</u>	<u>90,885</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

15. 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	9,207	-	10,673
Later than One Year and no Later than Five Years	5,664	8,097	6,978
Future Finance Charges	(1,182)	(1,500)	(1,492)
	<u>13,689</u>	<u>6,597</u>	<u>16,159</u>
Represented by			
Finance lease liability - Current	8,368	-	9,562
Finance lease liability - Non current	5,321	6,597	6,597
	<u>13,689</u>	<u>6,597</u>	<u>16,159</u>

16. 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 \$
Roll Growth - Classrooms	-				-
Block 3/Room 6 Joinery	-				-
5 Year Property Plan	-				-
SIP Combined	131	51,512	(39,590)	-	12,053
ILE Electrical & Toilet Upgrade	1,593	-	(61,595)	-	(60,002)
Site Drainage	-				-
Flood Damage	-				-
5YA Fire Alarm System Upgrade	-	11,983	(9,247)	-	2,736
Assistive Technology Funds	-	7,604	-	-	7,604
5YA Block 1- Hall Extension	-	-	(29,715)	-	(29,715)
Totals	<u>1,724</u>	<u>71,099</u>	<u>(140,147)</u>	<u>-</u>	<u>(67,324)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	22,393
Funds Receivable from the Ministry of Education	(89,717)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Combined		-	26,150	(26,019)	-	131
ILE Electrical & Toilet Upgrade		-	22,306	(20,713)	-	1,593
Site Drainage		-	15,476	(15,476)	-	-
Flood Damage		-	5,035	(5,035)	-	-
Totals		-	68,967	(67,243)	-	1,724

17. 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,720	3,030
<i>Leadership Team</i>		
Remuneration	376,813	471,826
Full-time equivalent members	3	4
Total key management personnel remuneration	380,533	474,856

There are six members of the Board excluding the Principal. The Board had held eleven full meetings of the Board in the year. 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 consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

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

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	4	3
110-120	1	1
	<u>5</u>	<u>4</u>

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) SIP contracts as agent for the Ministry of Education. A balance of \$131 was brought forward from the previous year with new funds of \$51,512 received from the Ministry during the year. A total of \$39,590 was spent on the project during the year; and

(b) ILE Electrical and Toilet Upgrade contract as agent for the Ministry of Education. A balance of \$1,593 was brought forward from the previous year with a total of \$61,595 spent on the project during the year; and

(c) Contract for a Fire Alarm System upgrade as agent for the Ministry of Education. Funds of \$11,983 were received from the Ministry with related spending of \$9,247 during the year; and

(d) During the Year \$7,604 was received from the Ministry for Assistive Technology Funds. This is the balance at the end of the year; and

(e) During the Year \$29,715 was spent on the Block 1 Hall Extension as agent of the Ministry of Education. This is the balance at the end of the year.

(Capital commitments at 31 December 2021: \$1,724)

22. 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	267,650	119,523	201,097
Receivables	221,367	181,387	181,387
Investments - Term Deposits	952,447	941,065	941,065
Total Financial assets measured at amortised cost	<u>1,441,464</u>	<u>1,241,975</u>	<u>1,323,549</u>

Financial liabilities measured at amortised cost

Payables	317,182	231,016	274,331
Finance Leases	13,689	6,597	16,159
Total Financial Liabilities Measured at Amortised Cost	<u>330,871</u>	<u>237,613</u>	<u>290,490</u>

23. Events After Balance Date

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

MACLEANS PRIMARY SCHOOL Analysis of Variance

Learning to Be | Learning to Learn | Learning to Live Together



Analysis of Variance 2022 (for 2023)

Signed For and Behalf of the Macleans Primary Board of Trustees

Mr Matthew Cooke - Principal

March 2023

A handwritten signature in blue ink, appearing to be 'M. Cooke', written over a faint, light blue rectangular stamp or watermark.



Macleans
PRIMARY SCHOOL
together - the best we can be

VALUES

- Respect
- Responsibility
- Cooperation

VISION for LEARNING

To Be: Happy, supportive, safe environment & confident learners

To Learn: Quality teaching, learning for excellence

To Live: Respect, Values and a Meaningful home-school partnership



ANNUAL PLAN 2022

Learning to Be | Learning to Learn | Learning to Live Together

Together the best we can be **Mahi Tahi**



Macleans
PRIMARY SCHOOL
together - the best we can be

Goals & Focus

Goal 1 - Responsive Curriculum that meets the learning needs of all ako (quality teaching & learning)

Goal 2 - Home & School Partnership is meaningful, responsive & focussed on learning and well-being

Goal 3 - Growth of Professional Capabilities and collective capacity for all at Macleans Primary

Initiatives

- localised curriculum - LEARN inquiry & Learning Pathways
- Literacy: Structured Literacy, Writing, Oral Lang.
- teacher pedagogy on SDL
- STEAM: Science & Maths

- Hauora development
- Maori learners
- reporting to parents
- integration of ESOL & Digital Tech. (DT) into daily teaching practices and pedagogy

- learning focussed conversations (teachers & students)
- development of professional growth/appraisal model
- collective teacher efficacy (CTE) developed

Success

- LEARN & Learning Pathways used by all teachers & students
- writing achievement increases
- SDL integration in pedagogy
- Science capabilities & application school-wide

- growth mindset/mindfulness: 'resilience'
- Maori student recognition
- reporting shows clear student progress & achievement
- ESOL & DT development

- growth mindset/mindfulness: 'resilience'
- professional growth model of appraisal is used by teachers
- CTE culture enhanced: 2022 Annual Plan to daily pedagogy

2022	<p>The staff, learners and the school community were introduced to The Resilience Project at the beginning of 2022 and this was integrated within the classroom programme. After a dysfunctional year with face to face learning being interrupted in 2021 due to covid, this programme was introduced to develop Hauora by equipping staff, students and the community with the skills to come together and work collaboratively after limited face to face learning. Developing a safe learning community for our students.</p> <p style="text-align: center;">—————▶</p> <p>The baseline data for this analysis has been gathered from the Planning Period 3 2022. The end of year expectations. This data (formative and summative) will inform classroom programmes and next steps for all learners.</p> <p>2022 saw the development of the school's new SMS eTAP. As this has been our first year with eTAP overtime data will commence from 2022 as previous long term data was not successfully transferred over from Assembly our previous SMS when it was decommissioned.</p> <p>For these reasons overtime data and the effective measuring of Target groups i.e. ESOL children have not been included within the Analysis of Variance.</p>
	<p>In determining achievement levels the use of O.T.J.s (Overall Teacher Judgement) is used with classwork, observations and formal and informal assessments being considered in determining the level of the curriculum the child is working at.</p> <p>Teachers review children's progress, particularly in core curriculum areas, on a daily or weekly basis, making adjustments to teaching and learning so that what is being taught is responsive to children's needs and their progress in achieving the achievement objectives of the New Zealand Curriculum.</p> <p>This is the Analysis of Variance.</p>

The set of three goals within the annual plan provide direction for our efforts as a whole school as we continue to develop consistency schoolwide. Much of the work started in 2022 is unfinished. Some students' achievements during 2022 may have been affected by the disruption of school closures. Learning Pathways were integrated within the school curriculum during 2022.

Integration of **Learning Pathways**

Goal	Actions	Outcome
Goal 1: Responsive Curriculum that meets the learning of ako (quality teaching and learning)	<ul style="list-style-type: none"> • Localised curriculum - LEARN inquiry & Learning Pathways • Literacy: Structured Literacy, Writing, Oral Language • Teacher pedagogy on SDL • STEAM: Science & Maths 	<ul style="list-style-type: none"> • LEARN units effectively planned and integrated within the class programmes. Learning Pathways successfully used. Identifying individual strengths, gaps and next steps. • Structured Literacy successfully implemented within identified classes in years 1 - 2. In targeted groups in years 3-6 • STEAM successfully integrated schoolwide working within the Science capabilities and Maths curriculum.
Goal 2: Home and School Partnership is meaningful, responsible and focussed on learning and well-being	<ul style="list-style-type: none"> • Hauora development • Maori Learners • Reporting to Parents • Integration of ESOL & Digital Tech. (DT into daily teaching practices and pedagogy) 	<ul style="list-style-type: none"> • Growth Mindset/mindfulness programme successfully implemented schoolwide. • Maori students are identified and monitored through data gathered and Learning Pathways. Successful family hui capturing their voice. • Reporting shows clear student progress & achievement. • Development of an effective ESOL programme and DT integrated within the class programme.
Goal 3: Growth of Professional capabilities and collective capacity for all at Macleans Primary	<ul style="list-style-type: none"> • Learning focussed conversations (teachers & students) • Development of professional growth/appraisal efficacy (CTE) developed 	<ul style="list-style-type: none"> • Ongoing conversations focussing on Learning Pathways and developing next steps. Students being able to vocalise the learning. • Teachers through unpacking the NZC and achievement expectations Teaching programme has been designed to meet individual needs.

Annual Plan 2022

Goal 1 - Responsive Curriculum That meets the learning of ako (quality teaching and learning) Reading, Writing, Mathematics

Aim

All children in Year 2 -6, including English Language Learners who were working below the expected NZ Curriculum levels in 2021 will make more than one-year progress(2 sub levels) in reading and writing, mathematics at the end of 2022. Children who were working at the expected NZ Curriculum Levels in 2022 (initial) will make one or more years progress by the end of 2022 (PP3).

Years 2 - 6

Learning Areas	Mastery within the level	1 sub level	2 sub levels - 1 / 2 years progress
Reading	25%	43%	33%
Writing	18%	58%	24%
Mathematics	30%	38%	32%

Years 2 - 6

Year Level	Reading				Writing				Mathematics			
	2022 Initial at/above	2022 PP3 at/above	2022 Initial Below	2022 PP3 Below	2022 Initial at/above	2022 PP3 at/above	2022 Initial Below	2022 PP3 Below	2022 Initial at/above	2022 PP3 at/above	2022 Initial Below	2022 PP3 Below
Year 2	43%	87%	57%	6%	66%	57%	34%	43%	87%	80%	13%	20%
Year 3	41%	82%	59%	18%	16%	69%	84%	31%	36%	82%	64%	18%
Year 4	47%	84%	53%	16%	-	67%	100%	29%	11%	83%	89%	17%
Year 5	34%	70%	66%	29%	15%	54%	86%	46%	34%	70%	66%	30%
Year 6	50%	71%	50%	26%	25%	60%	75%	40%	51%	78%	49%	22%
Maori	15%	61%	85%	39%	7%	50%	93%	50%	21%	46%	79%	54%

READING

Actions: What did we do?

Actions: What did we do?

End of year Transitions:

At the end of the year inter-year transitions took place so teachers could pass on their knowledge of children to the following year's teachers. This information was gathered from initial year data and programmes that had been put into place and these included PM running records, BURT, e-asTTle, STAR, and Reading Recovery. Reading Plus and Sunshine online apps were integrated within the online learning.

Priority Learners / Target Groups:

At the beginning of 2022, teachers used the 2022 Initial data to identify priority learners. Alongside planning, teachers implemented specific actions for priority learners in Reading to enhance learning (this includes Maori and Pasifika children). At the end of a planning period (3 per year) teachers reflect on the progress of these priority learners and set new actions for specific learning needs. DP's / Senco's and Team Leaders liaise to ensure priority learners are receiving appropriate assistance in Literacy (Reading).

Structured Literacy:

Identified Year 1, 2 and 3 teachers implemented structured literacy following a specific sequence of teaching strategies. The Structured Literacy had links to the spelling programme. Meeting students gaps within their Reading. For years 3 to 6 Learning Assistants worked alongside Target students by withdrawing groups targeting the needs through Structured Literacy.. Resources were purchased to support the Structured Literacy programmes schoolwide. Ongoing PD was attended by teachers.

Reading Recovery/ Literacy Support:

We had 2 Reading Recovery teachers who took 5-6 children daily for 30 minute sessions with the goal of accelerated learning in reading and writing. Three or four of the sessions are set aside for individual (one on one) support. These sessions were typically for children between 6 and 7 years old. One session is set aside for a small group, also with the goal of accelerated learning. This small group is called Early Literacy Support (a new initiative by the Reading Recovery authorities) and is for children who are 5 1/2 to 6 years old. The Reading Recovery teachers assess all these children daily and analyse running records during the session. They identified needs and next steps which they focused on during the next day's session. Due to the specific and intensive support these children received the Reading Recovery teachers form a strong home-school partnership with parents to ensure that the parents have an understanding of the programme and are able to assist with the home learning.

ESOL:

The school's ESOL Team provided Professional Development to teachers sharing strategies to support ELL children within the classroom as well as on 'How to complete the ELL funding forms'

Reading Learning Pathways:

The Learning Pathways were designed using the MOE Literacy Progressions. These pathways informed teachers and children of next steps and the achievement expectations by the end of the year in reading. These pathways were shared with families at specific times throughout the year. However, if parents were able to talk about the pathway throughout the year.

Other:

Learning assistants assisted priority learners within classrooms under the guidance of the teacher. Meeting the needs of the learners. Team Leaders for each Year level monitored their teams effectively e.g. planning, class programmes. Ensuring identified needs were being met.

All Year groups: 2 - 6 and Maori cohort have a higher percentage of pupils achieving at or above the National Curriculum expectations in Reading than in the Initial Data in 2022.

Schoolwide:

79% in Years 2 - 6 are achieving at / above the expected end of year levels.

21% in Years 2 - 6 are achieving below/ well below the expected end of year level.

Achievement levels are higher than with the Initial data in 2022. 39% at/above and 61% below/ well below

Schoolwide gender:

Boys: 77% at / above and 23% below / well below

Girls: 80% at / above and 20% below / well below

There is no gender issue.

Priority Learners	At/Above	Below / Well Below
Maori	33% (Initial) to 61% (PP3)	67% (Initial) To 39% (PP3)
Pasifika	42% (Initial) To 64% (PP3)	58% (Initial) To 36% (PP3)

Maori and Pasifika student data is pleasing as there has been a positive shift within the data, comparing the Initial Data 2022 to the end of year PP3's data.

Reason for the Variance:

- Quality reading programmes - use of online Apps that monitor individuals progress and individuals progress across the levels.
- Use of online activities set on Seesaw where reading of instructions and applying understanding skills to unpack expectations
- Structured Literacy activities
- Online activities targeting different levels and abilities.
- Teachers know their students and are planning programmes to meet their needs.
- Literacy Support and Reading Recovery supporting students one on one and within small targeted groups.
- ESOL programme working alongside the classroom teacher targeting the Oral and Literacy skills.
- Learning Conferences - sharing the Learning Pathways. Students taking ownership of their pathways alongside the teacher to ensure next steps are explicitly covered. Families having an understanding of how they can assist with the next steps.

Evaluation: Where to next?

- Emphasis on developing and providing professional development and utilising new resources to scaffold the implementation of Structured Literacy in Year 1/2/3 classes.
- Purchasing more resources e.g. structured literacy readers.
- Reviewing the Reading Recovery programme and developing a specialised literacy programme to meet the needs schoolwide.
- Occupational Therapy (OT) to continue to work schoolwide. Developing fine and gross motor skills and the cross over of the central line.
- Continue to utilise online and digital resources e.g. Reading Plus, Sunshine Classics and Epic books
- Team leaders to continue to monitor and track priority learners.
- Maintaining the classroom practice of daily reading and conferencing within the programme..

Assessment:

- Continue integrating the Learning Pathways within the programme. Guiding class and individual next steps. Teaching of reading skills is targeted to the needs of the children.
- Children can know and understand their next steps using their pathway. Pathways are shared with the families.

Cultural Responsiveness:

- Maori and Pasifika children are monitored schoolwide and resources are allocated to meet the needs e.g.in class support programmes with Learning Assistants guiding the learning under the guidance of the teacher.
- The learning pathways are shared with the Whanau and next steps are discussed.

Other:

- Learning Assistants to be timetabled to support in class groups schoolwide.
- Support programmes identified for children target groups in collaboration with the DPs (SENCO), Team Leaders and classroom teachers.

ESOL:

- Continue to review the effectiveness of the ESOL programme to meet the needs schoolwide.
- ESOL coordinator to continue to work alongside class teachers to support children and increase teacher capability for all ESOL learners.

WRITING

Actions: What did we do?

End of year Transitions:

At the end of the year cross level transitions took place so teachers could pass on their knowledge of children to the following year's teachers. This information was shared from data gathered in different forms at the end of 2021 and initial data in 2022. Programmes that had been put into place. These included e-asTTle, STAR, in teams, genre focussed piece of writing that was moderated. Teachers were able to collaboratively create programs to engage children in writing based on the children's needs as highlighted within the Learning Pathways.

Priority Learners / Target Groups:

At the beginning of 2022, teachers used the initial 2022 year data to identify priority learners. Data used was the initial OTJ's and the end of year transition meetings. Alongside planning, teachers implement specific actions for priority learners in writing to enhance learning (this includes Maori and Pasifika children). At the end of a planning period (3 per year), teachers reflect on the progress of these priority learners and set new actions for specific learning needs. DP's / Senco's and Team Leaders liaise to ensure priority learners are receiving appropriate assistance in Literacy (Writing).

Assessment:

Learning Pathways have been integrated schoolwide to develop consistency around achievement expectations within levels. The Learning Pathways are updated regularly with the children to monitor progress and indicate next steps. The Learning Pathways are working documents to inform the teachers planning and children's strengths and gaps.

Schoolwide writing examples were completed and across teams moderated to develop a shared understanding of the expectations across the levels.

ESOL:

The ESOL team consists of one teacher and two Learning assistants. The ESOL Team provided Professional Development to teachers sharing strategies to support ELL children within the classroom as well as on 'How to complete the ELL funding forms'.

Writers Toolbox:

This is an online programme that was introduced within the Year 5 / 6 teams. This programme offered explicit writing skills targeted for individual students' needs and measured their performance for each level.

Teacher's participated in professional development alongside the programme upskilling them in using a range of writing skills.

Other:

Writing was a schoolwide focus and the DP's liaised with the teams and together designed a 'Deliberate Acts of Teaching' document reflecting the expectations of a good writing programme. This was set up to ensure consistency schoolwide. Linking this document to teacher's PLC (Professional Learning Cycle)

The Learning Pathways were unpacked with Whanau sharing end of year expectations for their year levels. Whanau developed an understanding of next steps and gaps in the learning.

Outcomes: What happened?

Analysis

1. All Year groups: 2 - 6 and Maori cohort have a higher percentage of pupils achieving at or above the National Curriculum expectations in Writing than in the Initial Data in 2022.
 - 61% in Years 2 - 6 are achieving at / above the expected end of year levels.
 - 39% in Years 2 - 6 are achieving below/ well below the expected end of year level.
 - Achievement levels are higher than the Initial data gathered in 2022. 15% at/above and 85% below/ well below
2. Schoolwide gender:
 - Boys: 55% at / above and 45% below / well below

There is no significant gender issue.

Priority Learners:

Priority Learners	At/Above	Below / Well Below
Maori	7% (Initial) To 50% (PP3)	93% (Initial) To 50 % (PP3)
Pasifika	25% (Initial) To 50% (PP3)	75% (Initial) To 48% (PP3)

3. Maori and Pasifika student data is pleasing as there has been a positive shift within the data, comparing the Initial Data 2022 to the end of year PP3's data.

Expectations were set that writing was a daily feature in the class programme. The mechanics of writing linking to the Learning Pathways (including Literacy Progressions) were to be explicitly taught to meet the needs.

The use of exercise books was encouraged allowing teachers to explicitly observe writing behaviours and next steps. Giving timely feedback and feedforward comments.

Team leaders and DP's observed writing and using a generic schoolwide 'Deliberate Acts of Teaching' expectation document shared feedback to staff and next steps were identified.

Writing was the schoolwide focus and this was linked to teacher professional cycles. (PLC)

Reason for the Variance:

- The Writing programmes and teacher professional developments linked to teacher appraisal. Regular discussions and team collaborations.
- Unpacking data and regular reflections on writing programmes by team leaders and teachers.
- Teams identified experts within the NZ experience to work through the strategies and experience offered by the experts.
- Use of the Learning Pathways for next steps explicit to meet individual needs.
- Student agency - children working through individual Learning Pathways, identifying next steps and celebrating successes.
- ESOI programme supporting individual needs targeting Oral and writing.
- Learning Assistants targeted to meet the needs in the different levels. Supporting individuals within the classroom programme.
- Structured Literacy programme.

Outcomes: What happened?

- PLD for Structured Literacy to enhance writing pedagogy for years 1, 2 and 3. Learning Assistants involved in withdrawal groups in Structured Literacy to meet the needs in years 4 to 6
- School Wide expectations on an effective writing programme. (Deliberate Acts of Teaching)
- Teachers observing other teachers modelling strategies. To develop professional knowledge and skills within the writing programme.
- Use of external experts writing programmes

Evaluation: Where to next?

- To continue to develop and embed the practices and programmes that were started in 2022.
- Team goals linked to next steps for teacher development of knowledge and skills will form a key goal in teachers Professional Learning Cycles. These goals will be developed and further next steps will be an outcome for teams to develop.

DocuSign Envelope ID: 6B90D6F7-011F-459C-ABB6-96BAEDDCBFD9 programme in Years 1, 2 and 3. In years 4/5/6 Structured Literacy groups will be targeted to meet the needs.

- Teacher aides will work alongside groups within the classroom. Supporting the learning within the classroom.
- Teachers continue to develop the skills developed through the 'Writers Toolbox' professional development.
- To develop a Literacy support programme schoolwide to meet individual needs.

MATHS

Actions: What did we do?

- Initial transitioning meetings across levels.
- Assessments are timetabled and completed to form OTJ's - Jam, Gloss, (both formative and summative). Capturing baseline data.
- Learning Pathways were updated by both the students and the teacher.
- Data was shared with families During Learning Conferences.
- Teams designed a Numeracy overview to meet the needs. This was monitored by team leaders.

Priority Learners:

- Next steps were identified for the priority learners using the Learning Pathways. Programmes were constantly reviewed using the individual Learning Pathways ensuring individual needs are being met. Resources were allocated to meet the needs of Priority Learners e.g. Learning Assistants, Numicon and in class support.

Other:

- Teams have continued to utilise online and digital resources for Maths e.g. Mathswizz, Seesaw.
- The use of the (Maths text books)
- Resources (materials were used schoolwide to embed concepts.
- Assessment tasks were reviewed.

Outcomes: What happened?

Analysis:

1. All Year groups: 2 -6 indicate that at / above expectation levels are higher when compared to the Initial data 2022.
2. Schoolwide:
78% in Years 2 - 6 are achieving at / above the expected end of year levels.
22% are achieving below/ well below the expected end of year level.
Achievement levels are higher than the Initial data gathered in 2022. 28% at/above and 72% below/ well below
3. Schoolwide gender:
Boys: 80% at / above and 20% below / well below
Girls: 78% at / above and 22% below / well below
There is no significant gender issue.
4. Positive growth in Maori children achievement compared to 2022 Initial. % are achieving at / above compared to % in 2021 PP1.

Priority Learners	At/Above	Below / Well Below
Maori	30% (Initial) To 46% (PP3)	70% (Initial) To 54% (PP3)
Pasifika	48% (Initial) To 60% (PP3)	52 (Initial) To 40% (PP3)

- ESOL children with funding increased. Explicit programme to meet the needs.
- Learning Pathways increasing children agency and informing next steps for classroom programmes
- At specific points in time data unpacked and programmes reviewed and adapted.
- Learning Assistants effectively supporting children learning
- Seesaw used to share learning with families throughout the year.
- Dragon Maths textbooks in Year 5 / 6 linked to the learning pathways which students work through to follow up on learnt maths concepts. Meeting the individual needs.
- Hands on materials and resources integrated within the class programmes to teach new concepts.

Evaluation: Where to next?

- To continue to develop and embed the practices and programmes that were started in 2022.
- Team goals linked to next steps for teacher knowledge and skill development will be a goal within the teachers Professional Learning Cycle. These goals will be developed and further next steps will be outcomes for teams to unpack.
- Teacher aides will be targeted to meet the needs within teams where resourcing allows. Working alongside the teachers.
- The Numicon programme will be offered to groups of children from years 4 to 6. Targeting the needs.

Planning for 2023 and Beyond

There remains an emphasis on wellbeing with reference to Hauora with the introduction of the Mitey programme, while the goals that guide our Annual Plan and longer Term Strategic Plan remain fairly unchanged as we continue to review/ refine and build on skills and programmes from 2022.

Kiwisport Funding at Macleans Primary School in 2022

Macleans Primary School received Kiwisport Funding to the value of \$7843.48 in 2022. The Kiwisport funding that Macleans Primary School received from the MoE in 2022 was used to support PE and sport programmes at Macleans Primary School. The Kiwisport funding has meant that we have been able to increase the number of school-aged children participating in organised sport at Macleans Primary School; increase the availability and accessibility of sport opportunities for all Macleans Primary School children; and support children at Macleans Primary School to develop skills and gamesmanship that enable them to confidently participate in sport. Specifically, we have used the funding to resource and fund adults to coach, teach and work with children on sport and games during school hours. We have also been able to purchase more resources for different sports ranging from tennis to basketball.

Principal Matthew Cooke

A handwritten signature in blue ink, appearing to be 'Matthew Cooke', is written on a light blue background. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	YES
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	EEO form updated each year for each employee. Induction process for each employee. Ongoing support through updated job descriptions and review of job descriptions
How do you practise impartial selection of suitably qualified persons for appointment?	Employment policies and procedures. Appointment panels where required. Referee checks,etc.
How are you recognising, The aims and aspirations of Maori, The employment requirements of Maori, and Greater involvement of Maori in the Education service?	We follow elements and principles of the Treaty of Waitangi. Review our Maori students well-being and learning data information. Discussions with our Maori community and Maori families as to goals, aspirations and needs of our Maori Learners.
How have you enhanced the abilities of individual employees?	We have an appraisal process that focuses on the employee, their job description, goals and aspirations
How are you recognising the employment requirements of women?	We are following our employment procedures and policy.
How are you recognising the employment requirements of persons with disabilities?	We are following our EEO and employment procedures and policy

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	Don't know	

Macleans Primary School

To:
RSM Hayes Audit
Private Bag 9588
Newmarket
Auckland

Dear Partners

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2022

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Macleans Primary School (the School) for the year ended 31 December 2022 for the purpose of expressing an independent opinion about whether the financial statements:

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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, and any entities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

Macleans Primary School

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87(3) of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2022;
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;

Macleans Primary School

- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board of Trustees continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2022. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

Macleans Primary School

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

DocuSigned by:

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Presiding Member - Macleans Primary School

DocuSigned by:

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Principal - Macleans Primary School

15 September 2023

Date

Macleans Primary School

Uncorrected Misstatements

Name	Income Statement		Balance Sheet	
	DR	(CR)	DR	(CR)
18001 ASB Current Account			12,549	
29439 Cyclical Maintenance Used				(12,549)
Adjustment for invoice received after balance date for the financial year 2022 which was incorrectly journaled into bank.				



RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656
www.rsmnz.co.nz

Independent Auditor's Report

To the readers of Macleans Primary School's Financial statements For the year ended 31 December 2022

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

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 20 September 2023. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Macleans Primary School.

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

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



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1388
Principal:	Matthew Cooke
School Address:	10 Wycherley Drive, Bucklands Beach, Auckland
School Postal Address:	10 Wycherley Drive, Bucklands Beach, Auckland 2014
School Phone:	09 534 5191
School Email:	admin@macleansprimary.school.nz
Accountant / Service Provider:	Canterbury Education Services (CES)

MACLEANS SCHOOL

Annual Report - For the year ended 31 December 2022

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Financial Statements

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Other Information

Analysis of Variance

Kiwisport

Good Employer Report

MacLeans School

Members of the Board of Trustees

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expires
Nick Engelmann	Presiding Member	Elected	September 2025
Matthew Cooke	Principal	ex officio	
Mrs Lefevre	Staff Representative		
Leo van Gemst	Parent Representative	Elected	September 2025
Felicity Wiggins	Parent Representative	Elected	September 2025
Nick Leack	Member	Elected	September 2025
Kewai Adeshara	Member	Elected	September 2025
Tony Wang	Parent Representative	Elected	Resigned February 2022
Derek Thum	Parent Representative	Elected	September 2022
Felicity Wiggins	Parent Representative	Elected	September 2022
Ben Hawkins	Parent Representative	Elected	Resigned February 2022
Paul Honnor	Parent Representative	Elected	September 2022
Helen Ling	Parent Representative	Elected	September 2022
Daniel Weiland	Parent Representative	Elected	September 2022
Hazel Deutschmann	Staff Representative	Elected	September 2022

MacLeans 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.

Nick Engelmann

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

20 September 2023

Date:

Matthew Cooke

Full Name of Principal

DocuSigned by:

B9E0C480AADB4D9

Signature of Principal

15 September 2023

Date:

MacLeans School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,630,560	4,344,358	4,343,731
Locally Raised Funds	3	158,811	58,800	116,629
Interest Income		22,122	1,375	9,570
Total Revenue		4,811,493	4,404,533	4,469,930
Expenses				
Locally Raised Funds	3	73,110	61,850	69,936
Learning Resources	4	3,117,658	2,637,409	2,946,127
Administration	5	184,992	162,175	138,904
Finance		1,557	-	1,785
Property	6	1,237,541	1,475,945	1,163,976
Loss on Disposal of Property, Plant and Equipment		-	-	55
		4,614,858	4,337,379	4,320,783
Net Surplus / (Deficit) for the year		196,635	67,154	149,147
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		196,635	67,154	149,147

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

MacLeans School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,333,751	1,333,751	1,145,604
Total comprehensive revenue and expense for the year		196,635	67,154	149,147
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	39,000
Equity at 31 December		1,530,386	1,400,905	1,333,751
Accumulated comprehensive revenue and expense		1,530,386	1,400,905	1,333,751
Equity at 31 December		1,530,386	1,400,905	1,333,751

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.

MacLeans School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	267,650	119,523	201,097
Accounts Receivable	8	221,367	181,387	181,387
GST Receivable		8,523	10,637	10,637
Prepayments		8,558	-	-
Inventories	9	2,823	2,820	2,820
Investments	10	952,447	941,065	941,065
Funds Receivable for Capital Works Projects	16	89,717	-	-
		1,551,085	1,255,432	1,337,006
Current Liabilities				
Accounts Payable	12	317,182	231,016	274,331
Revenue Received in Advance	13	21,543	-	1,543
Provision for Cyclical Maintenance	14	69,592	10,063	61,194
Finance Lease Liability	15	8,368	-	9,562
Funds held for Capital Works Projects	16	22,393	-	1,724
		439,078	241,079	348,354
Working Capital Surplus/(Deficit)		1,112,007	1,014,353	988,652
Non-current Assets				
Property, Plant and Equipment	11	457,458	425,877	381,387
		457,458	425,877	381,387
Non-current Liabilities				
Provision for Cyclical Maintenance	14	33,758	32,728	29,691
Finance Lease Liability	15	5,321	6,597	6,597
		39,079	39,325	36,288
Net Assets		1,530,386	1,400,905	1,333,751
Equity		1,530,386	1,400,905	1,333,751

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

MacLeans School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,117,086	981,916	1,084,602
Locally Raised Funds		154,801	53,914	116,962
International Students		24,995	(500)	-
Goods and Services Tax (net)		2,114	-	4,672
Payments to Employees		(622,358)	(482,097)	(515,764)
Payments to Suppliers		(406,207)	(520,739)	(462,393)
Interest Paid		(1,557)	-	(1,785)
Interest Received		25,965	5,218	10,923
Net cash from/(to) Operating Activities		294,839	37,712	237,217
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(136,855)	(108,000)	(117,060)
Purchase of Investments		(11,382)	-	(9,688)
Net cash from/(to) Investing Activities		(148,237)	(108,000)	(126,748)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	39,000
Finance Lease Payments		(11,002)	(9,562)	(16,013)
Funds Administered on Behalf of Third Parties		(69,047)	(1,724)	1,724
Net cash from/(to) Financing Activities		(80,049)	(11,286)	24,711
Net increase/(decrease) in cash and cash equivalents		66,553	(81,574)	135,180
Cash and cash equivalents at the beginning of the year	7	201,097	201,097	65,917
Cash and cash equivalents at the end of the year	7	267,650	119,523	201,097

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.

MacLeans School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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 15.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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.

k) 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.

l) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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

n) Funds held for Capital works

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

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

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLb programme), all income and expenditure related to the provision of the service is 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.

p) Provision for Cyclical Maintenance

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

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

The school carries out painting maintenance of the whole school over a 7 to 15 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) 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.

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,160,401	1,025,234	1,084,602
Teachers' Salaries Grants	2,484,831	2,069,124	2,320,284
Use of Land and Buildings Grants	985,328	1,250,000	938,845
	<u>4,630,560</u>	<u>4,344,358</u>	<u>4,343,731</u>

The school has opted in to the donations scheme for this year. Total amount received was \$77,700 (2021 \$74,700).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	11,425	21,000	10,941
Fees for Extra Curricular Activities	1,176	-	6,763
Trading	25,748	19,000	20,512
Fundraising & Community Grants	91,860	11,800	55,048
Other Revenue	23,607	7,500	23,365
International Student Fees	4,995	(500)	-
	<u>158,811</u>	<u>58,800</u>	<u>116,629</u>
Expenses			
Extra Curricular Activities Costs	38,669	55,600	50,442
Trading	8,479	3,250	8,471
Fundraising and Community Grant Costs	25,962	3,000	11,023
	<u>73,110</u>	<u>61,850</u>	<u>69,936</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>85,701</u>	<u>(3,050)</u>	<u>46,693</u>

During the year the School hosted 1 International student (2021:0)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	72,281	75,175	65,933
Information and Communication Technology	19,362	18,500	24,647
Library Resources	2,186	3,600	1,398
Employee Benefits - Salaries	2,918,928	2,434,124	2,748,575
Staff Development	35,586	42,500	39,925
Depreciation	69,315	63,510	65,649
	<u>3,117,658</u>	<u>2,637,409</u>	<u>2,946,127</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,700	7,000	8,610
Board Fees	3,720	4,500	3,030
Board Expenses	17,769	7,625	1,688
Communication	2,585	3,300	2,651
Consumables	14,294	14,000	10,429
Other	25,594	54,050	29,265
Employee Benefits - Salaries	96,802	52,100	57,376
Insurance	1,307	5,600	10,959
Service Providers, Contractors and Consultancy	14,221	14,000	14,896
	184,992	162,175	138,904

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,711	18,300	14,300
Consultancy and Contract Services	64,118	68,000	70,794
Cyclical Maintenance Provision	25,218	13,100	(973)
Grounds	7,038	8,700	4,147
Heat, Light and Water	28,625	28,845	23,858
Repairs and Maintenance	24,174	14,000	17,132
Use of Land and Buildings	985,328	1,250,000	938,845
Security	12,567	10,000	13,711
Employee Benefits - Salaries	78,762	65,000	82,162
	1,237,541	1,475,945	1,163,976

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	267,650	119,523	201,097
Cash and cash equivalents for Statement of Cash Flows	267,650	119,523	201,097

Of the \$267,650 Cash and Cash Equivalents, \$22,394 is held by the School on behalf of the Ministry of Education (with \$89,717 due from the Ministry). These funds have been provided by 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	225	5,053	1,210
Interest Receivable	-	-	3,843
Banking Staffing Underuse	10,001	-	-
Teacher Salaries Grant Receivable	211,141	176,334	176,334
	<u>221,367</u>	<u>181,387</u>	<u>181,387</u>
Receivables from Exchange Transactions	225	5,053	5,053
Receivables from Non-Exchange Transactions	221,142	176,334	176,334
	<u>221,367</u>	<u>181,387</u>	<u>181,387</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,823	2,820	2,820
	<u>2,823</u>	<u>2,820</u>	<u>2,820</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	952,447	941,065	941,065
	<u>952,447</u>	<u>941,065</u>	<u>941,065</u>

11. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	98,274	59,876	-	-	(3,626)	154,524
Furniture and Equipment	216,896	65,082	-	-	(35,405)	246,573
Information and Communication Technology	44,530	10,096	-	-	(17,845)	36,781
Textbooks	795	-	-	-	(515)	280
Leased Assets	14,821	8,533	-	-	(10,931)	12,423
Library Resources	6,071	1,799	-	-	(993)	6,877
Balance at 31 December 2022	<u>381,387</u>	<u>145,386</u>	<u>-</u>	<u>-</u>	<u>(69,315)</u>	<u>457,458</u>

The net carrying value of furniture and equipment held under a finance lease is \$12,423 (2021: \$14,821)

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	223,855	(69,331)	154,524	163,978	(65,704)	98,274
Furniture and Equipment	654,589	(408,016)	246,573	589,503	(372,607)	216,896
Information and Communication Technology	290,670	(253,889)	36,781	280,586	(236,056)	44,530
Textbooks	4,105	(3,825)	280	4,104	(3,309)	795
Leased Assets	41,214	(28,791)	12,423	98,593	(83,772)	14,821
Library Resources	77,211	(70,334)	6,877	75,342	(69,271)	6,071
Balance at 31 December	1,291,644	(834,186)	457,458	1,212,106	(830,719)	381,387

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	91,287	37,492	37,492
Accruals	8,700	8,440	8,440
Banking Staffing Overuse	-	-	43,315
Employee Entitlements - Salaries	200,339	176,334	176,334
Employee Entitlements - Leave Accrual	16,856	8,750	8,750
	317,182	231,016	274,331
Payables for Exchange Transactions	317,182	231,016	274,331
	317,182	231,016	274,331

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	20,000	-	-
Other revenue in Advance	1,543	-	1,543
	21,543	-	1,543

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	90,885	90,885	91,858
Increase to the Provision During the Year	25,218	13,100	(973)
Use of the Provision During the Year	(12,753)	(146,776)	-
Provision at the End of the Year	103,350	(42,791)	90,885

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cyclical Maintenance - Current	69,592	10,063	61,194
Cyclical Maintenance - Non current	33,758	32,728	29,691
	<u>103,350</u>	<u>42,791</u>	<u>90,885</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

15. 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	9,207	-	10,673
Later than One Year and no Later than Five Years	5,664	8,097	6,978
Future Finance Charges	(1,182)	(1,500)	(1,492)
	<u>13,689</u>	<u>6,597</u>	<u>16,159</u>
Represented by			
Finance lease liability - Current	8,368	-	9,562
Finance lease liability - Non current	5,321	6,597	6,597
	<u>13,689</u>	<u>6,597</u>	<u>16,159</u>

16. 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 \$
Roll Growth - Classrooms	-				-
Block 3/Room 6 Joinery	-				-
5 Year Property Plan	-				-
SIP Combined	131	51,512	(39,590)	-	12,053
ILE Electrical & Toilet Upgrade	1,593	-	(61,595)	-	(60,002)
Site Drainage	-				-
Flood Damage	-				-
5YA Fire Alarm System Upgrade	-	11,983	(9,247)	-	2,736
Assistive Technology Funds	-	7,604	-	-	7,604
5YA Block 1- Hall Extension	-	-	(29,715)	-	(29,715)
Totals	<u>1,724</u>	<u>71,099</u>	<u>(140,147)</u>	<u>-</u>	<u>(67,324)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	22,393
Funds Receivable from the Ministry of Education	(89,717)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Combined		-	26,150	(26,019)	-	131
ILE Electrical & Toilet Upgrade		-	22,306	(20,713)	-	1,593
Site Drainage		-	15,476	(15,476)	-	-
Flood Damage		-	5,035	(5,035)	-	-
Totals		-	68,967	(67,243)	-	1,724

17. 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,720	3,030
<i>Leadership Team</i>		
Remuneration	376,813	471,826
Full-time equivalent members	3	4
Total key management personnel remuneration	380,533	474,856

There are six members of the Board excluding the Principal. The Board had held eleven full meetings of the Board in the year. 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 consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

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

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	4	3
110-120	1	1
	<u>5</u>	<u>4</u>

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) SIP contracts as agent for the Ministry of Education. A balance of \$131 was brought forward from the previous year with new funds of \$51,512 received from the Ministry during the year. A total of \$39,590 was spent on the project during the year; and

(b) ILE Electrical and Toilet Upgrade contract as agent for the Ministry of Education. A balance of \$1,593 was brought forward from the previous year with a total of \$61,595 spent on the project during the year; and

(c) Contract for a Fire Alarm System upgrade as agent for the Ministry of Education. Funds of \$11,983 were received from the Ministry with related spending of \$9,247 during the year; and

(d) During the Year \$7,604 was received from the Ministry for Assistive Technology Funds. This is the balance at the end of the year; and

(e) During the Year \$29,715 was spent on the Block 1 Hall Extension as agent of the Ministry of Education. This is the balance at the end of the year.

(Capital commitments at 31 December 2021: \$1,724)

22. 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	267,650	119,523	201,097
Receivables	221,367	181,387	181,387
Investments - Term Deposits	952,447	941,065	941,065
Total Financial assets measured at amortised cost	1,441,464	1,241,975	1,323,549

Financial liabilities measured at amortised cost

Payables	317,182	231,016	274,331
Finance Leases	13,689	6,597	16,159
Total Financial Liabilities Measured at Amortised Cost	330,871	237,613	290,490

23. Events After Balance Date

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



RSM Hayes Audit

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Independent Auditor's Report

To the readers of Macleans Primary School's Financial statements For the year ended 31 December 2022

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

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 20 September 2023. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Macleans Primary School.

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

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

MACLEANS PRIMARY SCHOOL Analysis of Variance

Learning to Be | Learning to Learn | Learning to Live Together



Analysis of Variance 2022 (for 2023)

Signed For and Behalf of the Macleans Primary Board of Trustees

Mr Matthew Cooke - Principal

March 2023

A handwritten signature in blue ink, appearing to be 'M. Cooke', written over a faint grid background.



Macleans
PRIMARY SCHOOL
together - the best we can be

VALUES

- Respect
- Responsibility
- Cooperation

VISION for LEARNING

To Be: Happy, supportive, safe environment & confident learners

To Learn: Quality teaching, learning for excellence

To Live: Respect, Values and a Meaningful home-school partnership



ANNUAL PLAN 2022

Learning to Be | Learning to Learn | Learning to Live Together

Together the best we can be Mahi Tahī



Macleans
PRIMARY SCHOOL
together - the best we can be

Goals & Focus

Goal 1 - Responsive Curriculum that meets the learning needs of all ako (quality teaching & learning)

Goal 2 - Home & School Partnership is meaningful, responsive & focussed on learning and well-being

Goal 3 - Growth of Professional Capabilities and collective capacity for all at Macleans Primary

Initiatives

- localised curriculum - LEARN inquiry & Learning Pathways
- Literacy: Structured Literacy, Writing, Oral Lang.
- teacher pedagogy on SDL
- STEAM: Science & Maths

- Hauora development
- Maori learners
- reporting to parents
- integration of ESOL & Digital Tech. (DT) into daily teaching practices and pedagogy

- learning focussed conversations (teachers & students)
- development of professional growth/appraisal model
- collective teacher efficacy (CTE) developed

Success

- LEARN & Learning Pathways used by all teachers & students
- writing achievement increases
- SDL integration in pedagogy
- Science capabilities & application school-wide

- growth mindset/mindfulness: 'resilience'
- Maori student recognition
- reporting shows clear student progress & achievement
- ESOL & DT development

- growth mindset/mindfulness: 'resilience'
- professional growth model of appraisal is used by teachers
- CTE culture enhanced: 2022 Annual Plan to daily pedagogy

2022	<p>The staff, learners and the school community were introduced to The Resilience Project at the beginning of 2022 and this was integrated within the classroom programme. After a dysfunctional year with face to face learning being interrupted in 2021 due to covid, this programme was introduced to develop Hauora by equipping staff, students and the community with the skills to come together and work collaboratively after limited face to face learning. Developing a safe learning community for our students.</p> <p style="text-align: center;">—————▶</p> <p>The baseline data for this analysis has been gathered from the Planning Period 3 2022. The end of year expectations. This data (formative and summative) will inform classroom programmes and next steps for all learners.</p> <p>2022 saw the development of the school's new SMS eTAP. As this has been our first year with eTAP overtime data will commence from 2022 as previous long term data was not successfully transferred over from Assembly our previous SMS when it was decommissioned.</p> <p>For these reasons overtime data and the effective measuring of Target groups i.e. ESOL children have not been included within the Analysis of Variance.</p>
	<p>In determining achievement levels the use of O.T.J.s (Overall Teacher Judgement) is used with classwork, observations and formal and informal assessments being considered in determining the level of the curriculum the child is working at.</p> <p>Teachers review children's progress, particularly in core curriculum areas, on a daily or weekly basis, making adjustments to teaching and learning so that what is being taught is responsive to children's needs and their progress in achieving the achievement objectives of the New Zealand Curriculum.</p> <p>This is the Analysis of Variance.</p>

The set of three goals within the annual plan provide direction for our efforts as a whole school as we continue to develop consistency schoolwide. Much of the work started in 2022 is unfinished. Some students' achievements during 2022 may have been affected by the disruption of school closures. Learning Pathways were integrated within the school curriculum during 2022.

Integration of **Learning Pathways**

Goal	Actions	Outcome
Goal 1: Responsive Curriculum that meets the learning of ako (quality teaching and learning)	<ul style="list-style-type: none"> • Localised curriculum - LEARN inquiry & Learning Pathways • Literacy: Structured Literacy, Writing, Oral Language • Teacher pedagogy on SDL • STEAM: Science & Maths 	<ul style="list-style-type: none"> • LEARN units effectively planned and integrated within the class programmes. Learning Pathways successfully used. Identifying individual strengths, gaps and next steps. • Structured Literacy successfully implemented within identified classes in years 1 - 2. In targeted groups in years 3-6 • STEAM successfully integrated schoolwide working within the Science capabilities and Maths curriculum.
Goal 2: Home and School Partnership is meaningful, responsible and focussed on learning and well-being	<ul style="list-style-type: none"> • Hauora development • Maori Learners • Reporting to Parents • Integration of ESOL & Digital Tech. (DT into daily teaching practices and pedagogy) 	<ul style="list-style-type: none"> • Growth Mindset/mindfulness programme successfully implemented schoolwide. • Maori students are identified and monitored through data gathered and Learning Pathways. Successful family hui capturing their voice. • Reporting shows clear student progress & achievement. • Development of an effective ESOL programme and DT integrated within the class programme.
Goal 3: Growth of Professional capabilities and collective capacity for all at Macleans Primary	<ul style="list-style-type: none"> • Learning focussed conversations (teachers & students) • Development of professional growth/appraisal efficacy (CTE) developed 	<ul style="list-style-type: none"> • Ongoing conversations focussing on Learning Pathways and developing next steps. Students being able to vocalise the learning. • Teachers through unpacking the NZC and achievement expectations Teaching programme has been designed to meet individual needs.

Annual Plan 2022

Goal 1 - Responsive Curriculum That meets the learning of ako (quality teaching and learning) Reading, Writing, Mathematics

Aim

All children in Year 2 -6, including English Language Learners who were working below the expected NZ Curriculum levels in 2021 will make more than one-year progress(2 sub levels) in reading and writing, mathematics at the end of 2022. Children who were working at the expected NZ Curriculum Levels in 2022 (initial) will make one or more years progress by the end of 2022 (PP3).

Years 2 - 6

Learning Areas	Mastery within the level	1 sub level	2 sub levels - 1 / 2 years progress
Reading	25%	43%	33%
Writing	18%	58%	24%
Mathematics	30%	38%	32%

Years 2 - 6

Year Level	Reading				Writing				Mathematics			
	2022 Initial at/above	2022 PP3 at/above	2022 Initial Below	2022 PP3 Below	2022 Initial at/above	2022 PP3 at/above	2022 Initial Below	2022 PP3 Below	2022 Initial at/above	2022 PP3 at/above	2022 Initial Below	2022 PP3 Below
Year 2	43%	87%	57%	6%	66%	57%	34%	43%	87%	80%	13%	20%
Year 3	41%	82%	59%	18%	16%	69%	84%	31%	36%	82%	64%	18%
Year 4	47%	84%	53%	16%	-	67%	100%	29%	11%	83%	89%	17%
Year 5	34%	70%	66%	29%	15%	54%	86%	46%	34%	70%	66%	30%
Year 6	50%	71%	50%	26%	25%	60%	75%	40%	51%	78%	49%	22%
Maori	15%	61%	85%	39%	7%	50%	93%	50%	21%	46%	79%	54%

READING

Actions: What did we do?

Actions: What did we do?

End of year Transitions:

At the end of the year inter-year transitions took place so teachers could pass on their knowledge of children to the following year's teachers. This information was gathered from initial year data and programmes that had been put into place and these included PM running records, BURT, e-asTTle, STAR, and Reading Recovery. Reading Plus and Sunshine online apps were integrated within the online learning.

Priority Learners / Target Groups:

At the beginning of 2022, teachers used the 2022 Initial data to identify priority learners. Alongside planning, teachers implemented specific actions for priority learners in Reading to enhance learning (this includes Maori and Pasifika children). At the end of a planning period (3 per year) teachers reflect on the progress of these priority learners and set new actions for specific learning needs. DP's / Senco's and Team Leaders liaise to ensure priority learners are receiving appropriate assistance in Literacy (Reading).

Structured Literacy:

Identified Year 1, 2 and 3 teachers implemented structured literacy following a specific sequence of teaching strategies. The Structured Literacy had links to the spelling programme. Meeting students gaps within their Reading. For years 3 to 6 Learning Assistants worked alongside Target students by withdrawing groups targeting the needs through Structured Literacy.. Resources were purchased to support the Structured Literacy programmes schoolwide. Ongoing PD was attended by teachers.

Reading Recovery/ Literacy Support:

We had 2 Reading Recovery teachers who took 5-6 children daily for 30 minute sessions with the goal of accelerated learning in reading and writing. Three or four of the sessions are set aside for individual (one on one) support. These sessions were typically for children between 6 and 7 years old. One session is set aside for a small group, also with the goal of accelerated learning. This small group is called Early Literacy Support (a new initiative by the Reading Recovery authorities) and is for children who are 5 1/2 to 6 years old. The Reading Recovery teachers assess all these children daily and analyse running records during the session. They identified needs and next steps which they focused on during the next day's session. Due to the specific and intensive support these children received the Reading Recovery teachers form a strong home-school partnership with parents to ensure that the parents have an understanding of the programme and are able to assist with the home learning.

ESOL:

The school's ESOL Team provided Professional Development to teachers sharing strategies to support ELL children within the classroom as well as on 'How to complete the ELL funding forms'

Reading Learning Pathways:

The Learning Pathways were designed using the MOE Literacy Progressions. These pathways informed teachers and children of next steps and the achievement expectations by the end of the year in reading. These pathways were shared with families at specific times throughout the year. However, if parents were able to talk about the pathway throughout the year.

Other:

Learning assistants assisted priority learners within classrooms under the guidance of the teacher. Meeting the needs of the learners. Team Leaders for each Year level monitored their teams effectively e.g. planning, class programmes. Ensuring identified needs were being met.

All Year groups: 2 - 6 and Maori cohort have a higher percentage of pupils achieving at or above the National Curriculum expectations in Reading than in the Initial Data in 2022.

Schoolwide:

79% in Years 2 - 6 are achieving at / above the expected end of year levels.

21% in Years 2 - 6 are achieving below/ well below the expected end of year level.

Achievement levels are higher than with the Initial data in 2022. 39% at/above and 61% below/ well below

Schoolwide gender:

Boys: 77% at / above and 23% below / well below

Girls: 80% at / above and 20% below / well below

There is no gender issue.

Priority Learners	At/Above	Below / Well Below
Maori	33% (Initial) to 61% (PP3)	67% (Initial) To 39% (PP3)
Pasifika	42% (Initial) To 64% (PP3)	58% (Initial) To 36% (PP3)

Maori and Pasifika student data is pleasing as there has been a positive shift within the data, comparing the Initial Data 2022 to the end of year PP3's data.

Reason for the Variance:

- Quality reading programmes - use of online Apps that monitor individuals progress and individuals progress across the levels.
- Use of online activities set on Seesaw where reading of instructions and applying understanding skills to unpack expectations
- Structured Literacy activities
- Online activities targeting different levels and abilities.
- Teachers know their students and are planning programmes to meet their needs.
- Literacy Support and Reading Recovery supporting students one on one and within small targeted groups.
- ESOL programme working alongside the classroom teacher targeting the Oral and Literacy skills.
- Learning Conferences - sharing the Learning Pathways. Students taking ownership of their pathways alongside the teacher to ensure next steps are explicitly covered. Families having an understanding of how they can assist with the next steps.

Evaluation: Where to next?

- Emphasis on developing and providing professional development and utilising new resources to scaffold the implementation of Structured Literacy in Year 1/2/3 classes.
- Purchasing more resources e.g. structured literacy readers.
- Reviewing the Reading Recovery programme and developing a specialised literacy programme to meet the needs schoolwide.
- Occupational Therapy (OT) to continue to work schoolwide. Developing fine and gross motor skills and the cross over of the central line.
- Continue to utilise online and digital resources e.g. Reading Plus, Sunshine Classics and Epic books
- Team leaders to continue to monitor and track priority learners.
- Maintaining the classroom practice of daily reading and conferencing within the programme..

Assessment:

- Continue integrating the Learning Pathways within the programme. Guiding class and individual next steps. Teaching of reading skills is targeted to the needs of the children.
- Children can know and understand their next steps using their pathway. Pathways are shared with the families.

Cultural Responsiveness:

- Maori and Pasifika children are monitored schoolwide and resources are allocated to meet the needs e.g.in class support programmes with Learning Assistants guiding the learning under the guidance of the teacher.
- The learning pathways are shared with the Whanau and next steps are discussed.

Other:

- Learning Assistants to be timetabled to support in class groups schoolwide.
- Support programmes identified for children target groups in collaboration with the DPs (SENCO), Team Leaders and classroom teachers.

ESOL:

- Continue to review the effectiveness of the ESOL programme to meet the needs schoolwide.
- ESOL coordinator to continue to work alongside class teachers to support children and increase teacher capability for all ESOL learners.

WRITING

Actions: What did we do?

End of year Transitions:

At the end of the year cross level transitions took place so teachers could pass on their knowledge of children to the following year's teachers. This information was shared from data gathered in different forms at the end of 2021 and initial data in 2022. Programmes that had been put into place. These included e-asTTle, STAR, in teams, genre focussed piece of writing that was moderated. Teachers were able to collaboratively create programs to engage children in writing based on the children's needs as highlighted within the Learning Pathways.

Priority Learners / Target Groups:

At the beginning of 2022, teachers used the initial 2022 year data to identify priority learners. Data used was the initial OTJ's and the end of year transition meetings. Alongside planning, teachers implement specific actions for priority learners in writing to enhance learning (this includes Maori and Pasifika children). At the end of a planning period (3 per year), teachers reflect on the progress of these priority learners and set new actions for specific learning needs. DP's / Senco's and Team Leaders liaise to ensure priority learners are receiving appropriate assistance in Literacy (Writing).

Assessment:

Learning Pathways have been integrated schoolwide to develop consistency around achievement expectations within levels. The Learning Pathways are updated regularly with the children to monitor progress and indicate next steps. The Learning Pathways are working documents to inform the teachers planning and children's strengths and gaps.

Schoolwide writing examples were completed and across teams moderated to develop a shared understanding of the expectations across the levels.

ESOL:

The ESOL team consists of one teacher and two Learning assistants. The ESOL Team provided Professional Development to teachers sharing strategies to support ELL children within the classroom as well as on 'How to complete the ELL funding forms'.

Writers Toolbox:

This is an online programme that was introduced within the Year 5 / 6 teams. This programme offered explicit writing skills targeted for individual students' needs and measured their performance for each level.

Teacher's participated in professional development alongside the programme upskilling them in using a range of writing skills.

Other:

Writing was a schoolwide focus and the DP's liaised with the teams and together designed a 'Deliberate Acts of Teaching' document reflecting the expectations of a good writing programme. This was set up to ensure consistency schoolwide. Linking this document to teacher's PLC (Professional Learning Cycle)

The Learning Pathways were unpacked with Whanau sharing end of year expectations for their year levels. Whanau developed an understanding of next steps and gaps in the learning.

Outcomes: What happened?

Analysis

1. All Year groups: 2 - 6 and Maori cohort have a higher percentage of pupils achieving at or above the National Curriculum expectations in Writing than in the Initial Data in 2022.
 - 61% in Years 2 - 6 are achieving at / above the expected end of year levels.
 - 39% in Years 2 - 6 are achieving below/ well below the expected end of year level.
 - Achievement levels are higher than the Initial data gathered in 2022. 15% at/above and 85% below/ well below
2. Schoolwide gender:
 - Boys: 55% at / above and 45% below / well below

There is no significant gender issue.

Priority Learners:

Priority Learners	At/Above	Below / Well Below
Maori	7% (Initial) To 50% (PP3)	93% (Initial) To 50 % (PP3)
Pasifika	25% (Initial) To 50% (PP3)	75% (Initial) To 48% (PP3)

3. Maori and Pasifika student data is pleasing as there has been a positive shift within the data, comparing the Initial Data 2022 to the end of year PP3's data.

Expectations were set that writing was a daily feature in the class programme. The mechanics of writing linking to the Learning Pathways (including Literacy Progressions) were to be explicitly taught to meet the needs.

The use of exercise books was encouraged allowing teachers to explicitly observe writing behaviours and next steps. Giving timely feedback and feedforward comments.

Team leaders and DP's observed writing and using a generic schoolwide 'Deliberate Acts of Teaching' expectation document shared feedback to staff and next steps were identified.

Writing was the schoolwide focus and this was linked to teacher professional cycles. (PLC)

Reason for the Variance:

- The Writing programmes and teacher professional developments linked to teacher appraisal. Regular discussions and team collaborations.
- Unpacking data and regular reflections on writing programmes by team leaders and teachers.
- Teams identified experts within the NZ experience to work through the strategies and experience offered by the experts.
- Use of the Learning Pathways for next steps explicit to meet individual needs.
- Student agency - children working through individual Learning Pathways, identifying next steps and celebrating successes.
- ESOI programme supporting individual needs targeting Oral and writing.
- Learning Assistants targeted to meet the needs in the different levels. Supporting individuals within the classroom programme.
- Structured Literacy programme.

Outcomes: What happened?

- PLD for Structured Literacy to enhance writing pedagogy for years 1, 2 and 3. Learning Assistants involved in withdrawal groups in Structured Literacy to meet the needs in years 4 to 6
- School Wide expectations on an effective writing programme. (Deliberate Acts of Teaching)
- Teachers observing other teachers modelling strategies. To develop professional knowledge and skills within the writing programme.
- Use of external experts writing programmes

Evaluation: Where to next?

- To continue to develop and embed the practices and programmes that were started in 2022.
- Team goals linked to next steps for teacher development of knowledge and skills will form a key goal in teachers Professional Learning Cycles. These goals will be developed and further next steps will be an outcome for teams to deliver.

programme in Years 1, 2 and 3. In years 4/5/6 Structured Literacy groups will be targeted to meet the needs.

- Teacher aides will work alongside groups within the classroom. Supporting the learning within the classroom.
- Teachers continue to develop the skills developed through the 'Writers Toolbox' professional development.
- To develop a Literacy support programme schoolwide to meet individual needs.

MATHS

Actions: What did we do?

- Initial transitioning meetings across levels.
- Assessments are timetabled and completed to form OTJ's - Jam, Gloss, (both formative and summative). Capturing baseline data.
- Learning Pathways were updated by both the students and the teacher.
- Data was shared with families During Learning Conferences.
- Teams designed a Numeracy overview to meet the needs. This was monitored by team leaders.

Priority Learners:

- Next steps were identified for the priority learners using the Learning Pathways. Programmes were constantly reviewed using the individual Learning Pathways ensuring individual needs are being met. Resources were allocated to meet the needs of Priority Learners e.g. Learning Assistants, Numicon and in class support.

Other:

- Teams have continued to utilise online and digital resources for Maths e.g. Mathswizz, Seesaw.
- The use of the (Maths text books)
- Resources (materials were used schoolwide to embed concepts.
- Assessment tasks were reviewed.

Outcomes: What happened?

Analysis:

1. All Year groups: 2 -6 indicate that at / above expectation levels are higher when compared to the Initial data 2022.
2. Schoolwide:
78% in Years 2 - 6 are achieving at / above the expected end of year levels.
22% are achieving below/ well below the expected end of year level.
Achievement levels are higher than the Initial data gathered in 2022. 28% at/above and 72% below/ well below
3. Schoolwide gender:
Boys: 80% at / above and 20% below / well below
Girls: 78% at / above and 22% below / well below
There is no significant gender issue.
4. Positive growth in Maori children achievement compared to 2022 Initial. % are achieving at / above compared to % in 2021 PP1.

Priority Learners	At/Above	Below / Well Below
Maori	30% (Initial) To 46% (PP3)	70% (Initial) To 54% (PP3)
Pasifika	48% (Initial) To 60% (PP3)	52 (Initial) To 40% (PP3)

- ESOL children with funding increased. Explicit programme to meet the needs.
- Learning Pathways increasing children agency and informing next steps for classroom programmes
- At specific points in time data unpacked and programmes reviewed and adapted.
- Learning Assistants effectively supporting children learning
- Seesaw used to share learning with families throughout the year.
- Dragon Maths textbooks in Year 5 / 6 linked to the learning pathways which students work through to follow up on learnt maths concepts. Meeting the individual needs.
- Hands on materials and resources integrated within the class programmes to teach new concepts.

Evaluation: Where to next?

- To continue to develop and embed the practices and programmes that were started in 2022.
- Team goals linked to next steps for teacher knowledge and skill development will be a goal within the teachers Professional Learning Cycle. These goals will be developed and further next steps will be outcomes for teams to unpack.
- Teacher aides will be targeted to meet the needs within teams where resourcing allows. Working alongside the teachers.
- The Numicon programme will be offered to groups of children from years 4 to 6. Targeting the needs.

Planning for 2023 and Beyond

There remains an emphasis on wellbeing with reference to Hauora with the introduction of the Mitey programme, while the goals that guide our Annual Plan and longer Term Strategic Plan remain fairly unchanged as we continue to review/ refine and build on skills and programmes from 2022.

Kiwisport Funding at Macleans Primary School in 2022

Macleans Primary School received Kiwisport Funding to the value of \$7843.48 in 2022. The Kiwisport funding that Macleans Primary School received from the MoE in 2022 was used to support PE and sport programmes at Macleans Primary School. The Kiwisport funding has meant that we have been able to increase the number of school-aged children participating in organised sport at Macleans Primary School; increase the availability and accessibility of sport opportunities for all Macleans Primary School children; and support children at Macleans Primary School to develop skills and gamesmanship that enable them to confidently participate in sport. Specifically, we have used the funding to resource and fund adults to coach, teach and work with children on sport and games during school hours. We have also been able to purchase more resources for different sports ranging from tennis to basketball.

Principal Matthew Cooke

A handwritten signature in blue ink, appearing to be 'Matthew Cooke', is written on a light blue background.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	YES
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	EEO form updated each year for each employee. Induction process for each employee. Ongoing support through updated job descriptions and review of job descriptions
How do you practise impartial selection of suitably qualified persons for appointment?	Employment policies and procedures. Appointment panels where required. Referee checks,etc.
How are you recognising, The aims and aspirations of Maori, The employment requirements of Maori, and Greater involvement of Maori in the Education service?	We follow elements and principles of the Treaty of Waitangi. Review our Maori students well-being and learning data information. Discussions with our Maori community and Maori families as to goals, aspirations and needs of our Maori Learners.
How have you enhanced the abilities of individual employees?	We have an appraisal process that focuses on the employee, their job description, goals and aspirations
How are you recognising the employment requirements of women?	We are following our employment procedures and policy.
How are you recognising the employment requirements of persons with disabilities?	We are following our EEO and employment procedures and policy

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	Don't know	

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Matthew Cooke

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m.cooke@macleansprimary.school.nz

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Nick Engelmann

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nick.engelmann@safe365global.com

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In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	15 September 2023 15:18
Envelope Updated	Security Checked	20 September 2023 16:11
Envelope Updated	Security Checked	20 September 2023 16:11
Certified Delivered	Security Checked	05 October 2023 23:43
Signing Complete	Security Checked	05 October 2023 23:44
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