

Marshall Laing School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number: 1362

Principal: David White

School Address: 39 Marshall Laing Avenue, Blockhouse Bay, Auckland

School Postal Address: 39 Marshall Laing Avenue, Blockhouse Bay, Auckland

School Phone: 09 626 5103

School Email: office@marshall.school.nz

Members of the Board

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Sarah Fleming	Presiding Member	Elected	Communications Coordinator	Aug-25
David White	Principal ex Officio		Principal	
Malcolm Bishop	Parent Representative	Elected	IT	Aug-22
Davina Hoeft	Parent Representative	Elected	Accountant	Aug-25
Sarah Tan	Parent Representative	Elected	Nurse	Aug-22
Ashwin Ranchhod	Parent Representative	Elected	IT	Aug-25
Celeste Cormack	Parent Representative	Elected	Centre Support Worker	Aug-25
Emma Gilbert	Parent Representative	Elected	Nurse Manager	Aug-25
Neil Jolly	Staff Representative	Elected	Teacher	Aug-25

Accountant / Service Provider: School Accounts Limited

MARSHALL LAING SCHOOL

Annual Report - For the year ended 31 December 2022

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Marshall Laing 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.

Sarah Fleming

Full Name of Presiding Member

DocuSigned by:



8735BD51133946C

Signature of Presiding Member

29 May 2023

Date:

David White

Full Name of Principal

DocuSigned by:



8D8358E434424BC

Signature of Principal

29 May 2023

Date:

Marshall Laing 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	5,079,206	4,891,916	4,745,675
Locally Raised Funds	3	78,032	89,800	66,803
Interest Income		25,173	6,000	11,152
Total Revenue		5,182,411	4,987,716	4,823,630
Expenses				
Locally Raised Funds	3	48,914	57,800	20,188
Learning Resources	4	3,407,130	3,252,278	3,317,593
Administration	5	234,868	210,823	189,317
Finance		1,931	1,800	1,773
Property	6	1,172,670	1,463,440	1,033,139
Loss on Disposal of Property, Plant and Equipment		866	-	312
		4,866,379	4,986,141	4,562,322
Net Surplus / (Deficit) for the year		316,032	1,575	261,308
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		316,032	1,575	261,308

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

Marshall Laing 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		3,030,587	3,030,587	2,754,681
Total comprehensive revenue and expense for the year		316,032	1,575	261,308
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	14,598
Equity at 31 December		3,346,619	3,032,162	3,030,587
Accumulated comprehensive revenue and expense		3,346,619	3,032,162	3,030,587
Reserves		-	-	-
Equity at 31 December		3,346,619	3,032,162	3,030,587

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.

Marshall Laing 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	753,037	189,607	283,118
Accounts Receivable	8	326,948	370,000	386,384
GST Receivable		63,804	-	-
Prepayments		7,884	5,000	4,207
Inventories	9	215	70	65
Investments	10	600,000	800,000	1,201,008
Funds Receivable for Capital Works Projects	15	4,700	-	6,959
		1,756,588	1,364,677	1,881,741
Current Liabilities				
GST Payable		-	19,000	17,992
Accounts Payable	12	316,471	266,000	241,025
Provision for Cyclical Maintenance	13	39,235	55,000	52,748
Finance Lease Liability	14	11,922	12,000	11,516
Funds held for Capital Works Projects	15	23,939	150,000	209,081
Funds held on behalf of Community of Learning Network		-	19,000	18,640
		391,567	521,000	551,002
Working Capital Surplus/(Deficit)		1,365,021	843,677	1,330,739
Non-current Assets				
Property, Plant and Equipment	11	1,765,811	1,559,484	1,761,384
WIP - BOT Projects		358,025	727,000	31,611
		2,123,836	2,286,484	1,792,995
Non-current Liabilities				
Provision for Cyclical Maintenance	13	136,068	78,000	77,665
Finance Lease Liability	14	6,170	20,000	15,482
		142,238	98,000	93,147
Net Assets		3,346,619	3,032,162	3,030,587
Equity		3,346,619	3,032,162	3,030,587

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

Marshall Laing 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		1,371,581	1,367,822	1,251,389
Locally Raised Funds		81,833	82,266	61,154
International Students		3,043	-	5,652
Goods and Services Tax (net)		(81,796)	1,008	40,412
Payments to Employees		(480,262)	(347,772)	(477,756)
Payments to Suppliers		(463,601)	(603,259)	(489,944)
Interest Paid		(1,931)	(1,800)	(1,773)
Interest Received		24,873	5,565	10,532
Net cash from/(to) Operating Activities		453,740	503,830	399,666
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(312)
Purchase of Property Plant & Equipment (and Intangibles)		(532,120)	(139,569)	(117,235)
Purchase of Investments		601,008	(401,008)	(151,008)
Proceeds from Sale of Investments		-	-	
Net cash from/(to) Investing Activities		68,888	(540,577)	(268,555)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	14,598
Finance Lease Payments		(12,282)	(5,002)	(12,252)
Funds Administered on Behalf of Third Parties		(40,424)	(51,762)	(56,109)
Net cash from/(to) Financing Activities		(52,706)	(56,764)	(53,763)
Net increase/(decrease) in cash and cash equivalents		469,922	(93,511)	77,348
Cash and cash equivalents at the beginning of the year	7	283,118	283,118	205,770
Cash and cash equivalents at the end of the year	7	753,037	189,607	283,118

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.

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Marshall Laing 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 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

Classification of leases

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

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) Operating Lease Payments

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

e) Finance Lease Payments

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

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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.

i) 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.

j) 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 to Crown Owned Assets	50 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

m) 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.

n) 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.

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

p) Funds held for Capital works

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

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

q) 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 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

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

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

s) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

t) 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.

u) Budget Figures

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

v) 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.

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,382,919	1,091,916	1,330,372
Teachers' Salaries Grants	2,833,565	2,600,000	2,585,597
Use of Land and Buildings Grants	854,215	1,200,000	829,706
Other Government Grants	8,507	-	-
	<u>5,079,206</u>	<u>4,891,916</u>	<u>4,745,675</u>

The school has opted in to the donations scheme for this year. Total amount received was \$87,450.

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	-	-	15
Fees for Extra Curricular Activities	26,485	45,000	17,062
Trading	45,446	43,800	38,104
Other Revenue	3,058	1,000	5,970
International Student Fees	3,043	-	5,652
	<u>78,032</u>	<u>89,800</u>	<u>66,803</u>
Expenses			
Extra Curricular Activities Costs	32,612	45,000	5,910
Trading	16,144	12,800	13,905
International Student - Other Expenses	158	-	373
	<u>48,914</u>	<u>57,800</u>	<u>20,188</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>29,118</u>	<u>32,000</u>	<u>46,615</u>

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

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	102,583	155,250	58,807
Equipment Repairs	2,437	3,000	1,101
Information and Communication Technology	44,683	45,000	77,306
Library Resources	1,642	3,700	5,447
Employee Benefits - Salaries	3,036,179	2,805,828	2,944,507
Staff Development	15,815	35,000	33,611
Depreciation	203,791	204,500	196,814
	<u>3,407,130</u>	<u>3,252,278</u>	<u>3,317,593</u>

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	8,080	7,840	7,840
Board Fees	4,195	4,000	4,030
Board Expenses	8,809	9,400	3,317
Communication	3,394	5,000	4,143
Consumables	24,807	22,000	17,239
Other	16,415	22,550	13,404
Employee Benefits - Salaries	143,861	113,000	116,322
Insurance	11,243	12,533	8,958
Service Providers, Contractors and Consultancy	14,064	14,500	14,064
	<u>234,868</u>	<u>210,823</u>	<u>189,317</u>

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	83,535	87,940	82,067
Consultancy and Contract Services	1,478	1,000	329
Cyclical Maintenance Provision	79,716	33,000	15,921
Grounds	16,038	17,000	17,076
Heat, Light and Water	26,031	36,000	20,649
Repairs and Maintenance	56,184	33,000	13,310
Use of Land and Buildings	854,215	1,200,000	829,706
Security	5,545	5,000	3,627
Employee Benefits - Salaries	49,928	50,500	50,454
	<u>1,172,670</u>	<u>1,463,440</u>	<u>1,033,139</u>

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

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	753,037	189,607	283,118
Cash and cash equivalents for Statement of Cash Flows	<u>753,037</u>	<u>189,607</u>	<u>283,118</u>

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

Of the \$753,037 Cash and Cash Equivalents, \$23,940 is held by the School on behalf of the Ministry of Education. 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.

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	55,698	215,000	207,466
Interest Receivable	3,865	4,000	3,565
Banking Staffing Underuse	46,371	-	26,525
Teacher Salaries Grant Receivable	221,014	151,000	148,828
	<u>326,948</u>	<u>370,000</u>	<u>386,384</u>
Receivables from Exchange Transactions	59,563	219,000	211,031
Receivables from Non-Exchange Transactions	267,385	151,000	175,353
	<u>326,948</u>	<u>370,000</u>	<u>386,384</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	215	70	65
	<u>215</u>	<u>70</u>	<u>65</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	600,000	800,000	1,201,008
Total Investments	<u>600,000</u>	<u>800,000</u>	<u>1,201,008</u>

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	1,312,423	6,153	-	-	(33,665)	1,284,911
Furniture and Equipment	366,506	169,064	-	-	(135,608)	399,962
Information and Communication Technology	38,082	28,620	(685)	-	(19,599)	46,418
Leased Assets	25,597	3,376	-	-	(12,478)	16,495
Library Resources	18,776	1,871	(181)	-	(2,441)	18,025
Balance at 31 December 2022	1,761,384	209,084	(866)	-	(203,791)	1,765,811

The net carrying value of furniture and equipment held under a finance lease is **\$16,495 (2021: \$25,597)**

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,781,737	(496,826)	1,284,911	1,775,584	(463,161)	1,312,423
Furniture and Equipment	1,409,172	(1,009,210)	399,962	1,240,108	(873,602)	366,506
ICT	475,362	(428,944)	46,418	447,427	(409,345)	38,082
Leased Assets	108,232	(91,737)	16,495	104,856	(79,259)	25,597
Library Resources	68,478	(50,453)	18,025	67,255	(48,479)	18,776
Balance at 31 December	3,842,981	(2,077,170)	1,765,811	3,635,230	(1,873,846)	1,761,384

Included in the WIP - BOT Projects is the Shade Canopy project wherein the School has spent \$346,474 as of year end.

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	54,551	16,000	6,913
Accruals	8,080	-	7,840
Employee Entitlements - Salaries	245,706	250,000	220,752
Employee Entitlements - Leave Accrual	8,134	-	5,520
	<u>316,471</u>	<u>266,000</u>	<u>241,025</u>
 Payables for Exchange Transactions	 316,471	 266,000	 241,025
	<u>316,471</u>	<u>266,000</u>	<u>241,025</u>

The carrying value of payables approximates their fair value.

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	130,413	130,413	123,209
Increase to the Provision During the Year	79,320	2,587	7,204
Use of Provision During the Year	(34,430)		
Provision at the End of the Year	<u>175,303</u>	<u>133,000</u>	<u>130,413</u>
Cyclical Maintenance - Current	39,235	55,000	52,748
Cyclical Maintenance - Non current	136,068	78,000	77,665
	<u>175,303</u>	<u>133,000</u>	<u>130,413</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.

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	11,922	12,000	11,516
Later than One Year and no Later than Five Years	6,170	20,000	15,482
	<u>18,092</u>	<u>32,000</u>	<u>26,998</u>
Represented by			
Finance lease liability - Current	11,922	12,000	11,516
Finance lease liability - Non current	6,170	20,000	15,482
	<u>18,092</u>	<u>32,000</u>	<u>26,998</u>

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. 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 \$	BOT Contribution \$	Closing Balances \$
Canopy	506	-	-	(506)	-
Snr P/ground and Water Fountain	(2,794)	-	-	2,794	-
Clearlite Replacement	80,675	-	80,675	-	-
Plumbing & HWC Works	17,670	-	17,670	-	-
Wall Coverings & Carpet Replacement	39,105	-	39,105	-	-
Fire Door Replacement	23,775	-	23,775	-	-
Block 1,2,5,9,10,12 Electrical Works	39,300	-	39,300	-	-
CCTV and Cesspit Works	(300)	25,290	24,990	-	-
Outdoor Learning Environment	(838)	176,716	168,975	-	6,903
Blk 2 Student Toilet Refurbishment	(1,527)	367,000	365,473	-	-
Blk 2 Staff Toilet Refurbishment	(300)	37,566	37,266	-	-
Blk 9 Window Replacement	(1,200)	-	800	-	(2,000)
SIP - School Hall Kitchen Fitout	8,050	-	9,873	1,823	-
New Drinking Fountain	-	-	763	763	-
Storm Water Drainage	-	18,236	1,200	-	17,036
Toilet Refurb 2,3,8,9	-	-	2,700	-	(2,700)
Totals	202,122	624,808	812,565	4,875	19,239

Represented by:

Funds Held on Behalf of the Ministry of Education	23,939
Funds Receivable from the Ministry of Education	(4,700)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Canopy	18,753	6,485	24,732	-	506
Snr P/ground and Water Fountain	98,460	13,119	114,373	-	(2,794)
Clearlite Replacement	-	82,835	2,160	-	80,675
Plumbing & HWC Works	-	19,980	2,310	-	17,670
Wall Coverings & Carpet Replacement	-	40,305	1,200	-	39,105
Fire Door Replacement	-	24,975	1,200	-	23,775
Block 1,2,5,9,10,12 Electrical Works	-	40,500	1,200	-	39,300
CCTV and Cesspit Works	-	-	300	-	(300)
Outdoor Learning Environment	-	-	838	-	(838)
Blk 2 Student Toilet Refurbishment	-	-	1,527	-	(1,527)
Blk 2 Staff Toilet Refurbishment	-	-	300	-	(300)
Blk 9 Window Replacement	-	-	1,200	-	(1,200)
SIP - School Hall Kitchen Fitout	-	33,438	25,388	-	8,050
Totals	117,213	261,637	176,728	-	202,122

Represented by:

Funds Held on Behalf of the Ministry of Education	209,081
Funds Receivable from the Ministry of Education	(6,959)

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

16. Related Party Transactions

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

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

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,195	4,030
<i>Leadership Team</i>		
Remuneration	396,704	381,773
Full-time equivalent members	3	3
Total key management personnel remuneration	400,899	385,803

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has no Finance and Property committees. 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 1

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

Remuneration

Salaries and Other Short-term Employee Benefits:

- Salary and Other Payments
- Benefits and Other Emoluments
- Termination Benefits

Confidential information unable to display in

Accordance with the Privacy Act

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	0.00
110 - 120	1.00	1.00
120 - 130	1.00	1.00
	4.00	1.00

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

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

There are no contingent liabilities 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.

Additional funding wash up payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement Act (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

20. Commitments

(a) Capital Commitments

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

(a) Various MOE projects to be completed in 2023, which will be fully funded by the Ministry of Education. \$624,808 has been received of which \$812,565 has been spent on the project to date and \$4,875 was Board contribution (see note 15); and

(b) The Board has committed 100% of BOT funds towards Shade Canopy project. \$363,566 have been approved for the project by the Ministry of Education, out of which only \$346,474 have been spent till year-end.

(Capital commitments at 31 December 2021: \$209,081)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	753,037	189,607	283,118
Receivables	326,948	370,000	386,384
Investments - Term Deposits	600,000	800,000	1,201,008
Total Financial assets measured at amortised cost	<u>1,679,985</u>	<u>1,359,607</u>	<u>1,870,510</u>

Financial liabilities measured at amortised cost

Finance Leases	18,092	32,000	26,998
Total Financial Liabilities Measured at Amortised Cost	<u>18,092</u>	<u>32,000</u>	<u>26,998</u>

Marshall Laing School

Notes to the Financial Statements

For the year ended 31 December 2022

22. Events After Balance Date

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

23. Comparatives

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

25. Subsequent Events - Extreme Weather Events.

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

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

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



Independent Auditor's Report

To the readers of Marshall Laing School's Financial statements For the year ended 31 December 2022

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
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Newmarket, Auckland 1023

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

Opinion

We have audited the financial statements of the School on pages 2 to 24, 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 29 May 2023. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

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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 Marshall Laing School.

A handwritten signature in blue ink that reads 'Colin Henderson'.

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

End of the year reporting on 2022 on Strategic Goals

Achieved	Partially achieved	Not achieved
1. Whakawhanaungatanga - Positive relationships		
Strategic Initiatives		
<p>1.1 School community is engaged in learning centered relationships</p>	Update	
<p>1.1.1 Four events throughout the year that involve the community and bring parents into the school</p>		<p>The Mātariki breakfast was a success with 19 families attending. On the 23rd August we had 17 parents into our school for the open morning to look at our digital learning.</p> <p>The PTA run-a-thon was a huge success with over 80 parents coming to watch their children do the run. The PTA raised \$21,000 from this event which was three times our biggest ever fundraiser. It was a huge success.</p> <p>27th September we have a learning celebration where parents are invited to come into the school for an afternoon/evening to look at their children's science work. I feel gradually we are starting to make more face to face connections with our community.</p> <p>In week 7 we held two athletic days for the junior and senior school. The parent turnout at the junior event held at the school was substantial as many families came to see their younger children run through the athletic activities. Due to COVID this was the first time we have held the event in three years. It has been missed.</p> <p>On the 9th December the school held its PTA school disco which was held outside under the canopy for the first time. The event was a massive success and more of an end of the year picnic celebration with the canopy, turf and playground packed with children and parents. It was a great way to finish the year.</p>
<p>1.3 Sharing of a parent portal component in our Student Management System (SMS)</p>		

1.3.1 Finalizing of literacy and mathematics learning intentions at each curriculum level	Completed, although this will be reviewed again when the new Numeracy and Literacy curriculum documents are refreshed from the MOE. This will be an on-going process.
1.3.2 Informing the parents and explaining to them how the portal works and how they can use it to support their child's learning	Completed. A video was also shared with parents.
1.3.3 Going live - portal is shared with parents	It's live for parents to see, achieved at the end of term 2.

Strategic Goal 2: Mōhiotanga- professional growth	
Strategic Initiatives	Update
2.1 Professional learning and implementation of the histories curriculum	
2.1.1 Lift staff confidence of the teaching of the Histories curriculum	The staff completed a teacher only day with Tamsin Hanley on the Histories curriculum. Since then we have had one staff meeting on the topic and have another one planned in term 3. For 2023 we have organized more professional learning on the Histories curriculum through the Kahui Ako
2.1.3 Histories curriculum is evident in planning and teaching, within a connected curriculum.	Our concept in term two was well planned and had an emphasis on the Histories curriculum which was the major focus . The next steps are to keep making connections even if the Histories curriculum is not the major focus with the concept.
2.2 Te reo me nga tikanga Māori	
2.2.1 Improved confidence and use of te reo Māori by staff	Every staff meeting has te reo lesson at the start. For 15-20 minutes taken by our Deputy Principal Shaun Perry. This will continue in 2023.
2.3 Mathematics curriculum review and professional learning	

2.3.1 Digital survey of teachers to establish trends	Completed in term one
2.3.2 Gathering of assessment data across the school	Completed in term one
2.3.3 Analyse classroom programmes to streamline how we teach maths across the levels	Due to staff member absence in term two and three this goal has been rescheduled for 2023 along with the curriculum refresh of mathematics.
2.3.4 Upskilling teachers in assessment and making an OTJ	Opt in staff meetings for this took place in term one and term three. 85% of the teachers attended.
2.3.5 Analysis of information to help formulate an action plan for increased achievement in 2023	Data was gathered and analyzed for the end of year report. Information sharing and target setting will take place with the teachers in teacher only days in January 2023.

Strategic Goal 3 Rangatiranga - students at the centre	
Strategic Initiatives	Update
3.1 Improved outcomes for all ākonga in reading	
3.1.1 Readers going home in the middle school	Taking place and ongoing
3.1.2 Reading booster programmes	Reading club is taking place in the mornings again. Unfortunately some of our remedial programmes have really suffered especially in terms two and three as those teachers have had to act like relievers on many days due to high illnesses (Covid/flu) and a shortage of relievers.
3.1.3 Use of PAT assessments	We tried this with four teachers in term one. The assessments are not easy to use and it was time consuming setting it all up. We will review in term four if we try again for 2023 with these assessments. To run the testing four classes was at a cost of \$2,000 and that needs to be factored into any future decision making.
3.1.4 Prioritization of reading programmes in class time	Ongoing. We have reiterated this to the teachers on many occasions especially in the juniors. Good progress is being made.

3.2 Improved outcomes for ākonga Māori	
3.2.1 Ākonga Māori below expectation are targeted through teacher inquiry and other interventions to accelerate their progress	Ongoing. Monitoring of progress through teacher inquiry meetings and appraisals.
3.2.2 Support the incorporation of Māori identity, language and culture into day to day practices so that learners can actively participate in te Ao Māori.	This is being achieved through daily classroom routines. This is ongoing as we build on student and staff confidence.
3.3 Improved outcomes for our Pasifika learners	
3.3.1 Pasifika students below expectation are targeted through teacher inquiry and other interventions to accelerate progress	Ongoing. Monitoring of progress through teacher inquiry meetings and appraisals.
3.3.2 Staff will develop learning maps with their Pasifika students	Has taken place in 2 of the classes. I hope to get this finished by the end of the term.

Strategic Goal 4. Mōhiotanga - developing future focused pedagogy	
Strategic Initiatives	Update
4.1 Puketapapa Play Project (PPP)	
4.1.1 Play workshops (PLD) for pilot teachers	The focus of the PPP was adjusted and includes a schoolwide approach of which all teachers are involved with. We have had two of the four staff sessions. They have been excellent and well received by the teachers.
4.1.2 Development of a play policy	This will be written by the play committee once the PLD has completed
4.1.3 Establishment of a school student play committee	Will take place in 2023.

<p>4.1.4 Play environment affordances</p>	<p>A gradual shift in the school philosophy amongst the teachers is happening but it will become more official when the policies are written by the play committee and approved by the BOT.</p>
<p>4.1.5 Play based learning (PBL) professional development</p>	<p>Sport Auckland altered the focus of the project from Play based learning in the classroom to play activities in the playground at break times. Play based learning in the classroom is a specialized area and Sport Auckland were not able to access the expertise to deliver this. This was a good decision I believe.</p>
<p>4.2 Embedding Te Rakau into planning and practice.</p>	
<p>4.2.1 Have a common, school wide understanding of the purpose and use Te Rakau.</p>	<p>This is continuing to develop. This is our second year of Te Rākau and it is becoming more embedded. It has been adopted quickly by our six new teachers. Links are made in planning across team levels. The initial planning of a concept is done by team leaders together with the Head of the local Curriculum Sarah Litchfield. This helps get consistency of planning across the school.</p>
<p>4.2.2 Increase teacher understanding of the four pou.</p>	<p>With Sarah's departure in 2023 this role will be fulfilled by Shaun Perry.</p>
<p>4.2.3. Explicit links to Te Rākau in connected curriculum and individual planning.</p>	
<p>4.3 Analyse of physical activity participation and engagement at school and outside school</p>	
<p>4.3.1 Digital survey of students and their participation in sport/ physical education outside of school</p>	<p>Completed in the middle and senior classes. 94 of our 382 students do a sport outside school time. These sports range from rugby and league to gym and taekwondo. 44 of these students (34 netballers and 10 footballers) play sports for school teams. Sport is not for everyone but I am a little concerned that only 24% of our students participate in a sports activity outside school time. This is the first time we have collected this data but it will be good to track it over time to see if we can work with clubs to lift this percentage. Working with Sport Auckland I know that sports club membership is down 30% across sports clubs in the greater Auckland area. Covid is given as the main reason for this. A success in term 4 was the establishment of a Year 4 girls cricket team playing through Suburbs cricket club. This will continue in term 1 2023.</p>

4.3.2 Measuring of fitness levels with our Year 3-6 students	Not completed.
4.3.3 Analyse of information to help formulate an action plan for increased physical activity in 2023	Plan in place for 2023 with the Sport Auckland Healthy Active Learning coordinator.

2022 School wide achievement data

School wide achievement data in reading, writing and maths for 2022. Presented to the Board at the December 2022 monthly meeting and the January 2023 monthly meeting

Writing over the last four years

	2022	2021	2020	2019
Overall At or Above	55.95%	46.80%	64.76%	70.47
Maori At or Above	57.69%	38.46%	61.29%	61.54
Pasifika At or Above	41.28%	32.73%	49.12%	63.27

After two years of COVID affected school wide achievement data, 2022 saw an increase in school wide achievement of writing. This increase was around 9% and it's going to take us another year to hopefully get to pre COVID levels. The achievement of our 26 Māori students is pleasing but on the other hand the achievement of our 51 Pasifika students is of concern.

In the classroom, teachers have noted that writing was the worst affected by the COVID lockdowns and the slowest to bounce back. This data supports the teachers hunches.

Reading over the last four years

	2022	2021	2020	2019
Overall At or Above	68.43%	51.78%	67.36%	72.71
Maori At or Above	80.77%	50%	61.29%	68.70
Pasifika At or Above	60.78%	41.82%	56.14%	57.60

Overall reading achievement is reaching pre COVID levels which is reassuring. Interestingly Māori and Pasifika reading data is there already which is pleasing and these students have made impressive gains in 2022.

Maths over the last four years

	2022	2021	2020	2019
Overall At or Above	70.32%	53.56%	73.96%	77.01
Maori At or Above	69.23%	42.31%	64.54%	68.80
Pasifika At or Above	56.86%	30.91%	52.87%	55.90

Maths follows the upward trends of writing and reading. The gap between overall achievement and Pasifika students is still of concern as this sits at 13%.

Writing 2022

Writing All students	Well below		Below		At		Above		At and Above Total	
	no	%	no	%	no	%	no	%	no	%
All students (529)										
Total	57	10.78%	176	33.27%	266	50.28%	30	5.67%	296	55.95%
Male (263)	37	14.07%	94	35.74%	126	47.91%	6	2.28%	132	50.19%
Female (266)	20	7.52%	82	30.83%	140	52.63%	24	9.02%	164	61.65%
Māori (26)										
Total	3	11.54%	8	30.77%	14	53.85%	1	3.85%	15	57.69%
Pasifika (51)										
Total	11	21.57%	19	37.25%	20	39.22%	1	1.96%	21	41.18%

Writing by year levels - 2022

Year	Well Below Expectation	Below Expectation	At Expectatio n	Above Expectatio n	Grand Total	At/ Above	At/ Above
Y1	2	2	72		76	72	94.74%
Y2	4	34	47		85	47	55.29%
Y3	12	45	27	2	86	29	33.72%
Y4	14	32	38	2	86	40	46.51%
Y5	10	34	39	10	93	49	52.69%
Y6	15	29	43	16	103	59	57.28%
Grand Total	57	176	266	30	529	296	55.95%

The steps between the curriculum levels are not even or exact. For example, to meet the writing achievement level at Year 1, a child just needs to get some words on a page. However at the end of Year 2, the achievement level requires several sentences of writing with basic punctuation. This is a significant jump for many of our students and explains the sudden drop from 94% to 55%. This trend has happened in previous years too. Of alarm though is the writing achievement of our Year 3 and 4 students although in some ways there is no surprise here. Writing has been the worst affected curriculum subject and these Year 3 and 4 students had a COVID heavily affected junior years, where the foundation for writing is laid. Fortunately we still have 2-3 years of work with these students to help them catch up.

Reading 2022

Reading All students	Well below		Below		At		Above		At and Above Total		At and Above Clean		
	no	%	no	%	no	%	no	%	no	%	no	%	
All students (529)	Total	36	6.81%	131	24.76%	263	49.72%	99	18.71%	362	68.43%	332	69.17%
	Male (263)	19	7.22%	71	27%	127	48.29%	46	17.49%	173	65.78%	157	67.09%
	Female (266)	17	6.39%	60	22.56%	136	51.13%	53	19.92%	189	71.05%	332	69.17%
Māori (26)	Total	1	3.85%	4	15.38%	18	69.23%	3	11.54%	21	80.77%	19	79.17%
Pasifika (51)	Total	8	15.69%	12	23.53%	6	50.98%	5	9.80%	31	60.78%	28	62.22%

Reading by year levels - 2022 all

Year	Well Below Expectation	Below Expectation	At Expectation	Above Expectation	Grand Total	Total At /Above	% At/Above
Y1	6	27	43		76	43	56.58%
Y2	8	29	46	2	85	48	56.47%
Y3	4	26	43	13	86	56	65.12%
Y4	3	11	57	15	86	72	83.72%
Y5	7	21	34	31	93	65	69.89%
Y6	8	17	40	38	103	78	75.73%
Grand Total	36	131	263	99	529	362	68.43%

Achievement levels across Year groups is more even with a trend of increasing as the students progress through the school. The outlier is the Year 4 achievement which is in the 80s.

Maths 2022

Maths All students	Well below		Below		At		Above		At and Above Total		At and Above Clean	
	no	%	no	%	no	%	no	%	no	%	no	%
Total	35	6.62%	122	23.06%	297	56.14%	95	14.18%	372	70.32%	344	71.67%
Male (263)	17	6.46%	49	18.63%	151	57.41%	46	17.49%	197	74.90%	179	76.50%
Female (266)	18	6.77%	73	27.44%	146	54.89%	29	10.90%	175	65.79%	165	67.07%

Māori (26)	Total	4	15.38%	4	15.38 %	16	61.54 %	2	7.69%	18	69.23 %	17	70.83 %
Pasifika (51)	Total	9	17.65%	13	25.49 %	28	54.90 %	1	1.96%	29	56.86 %	28	62.22 %

Maths by year levels - 2022 all

Year	Well Below Expectation	Below Expectation	At Expectation	Above Expectation	Grand Total	Total At /Above	% At/Above
Y1	3		73		76	73	96.05%
Y2	3	22	53	7	85	60	70.59%
Y3	9	35	36	6	86	42	48.84%
Y4	10	26	42	8	86	50	58.14%
Y5	5	19	49	20	93	69	74.19%
Y6	5	20	44	34	103	78	75.73%
Grand Total	35	122	297	75	529	372	70.32%

Maths attained follows the trend of writing, with high achievement in Year 1 and a slump in Years 3 and 4. What is required of our Year 3 and 4 mathematicians to meet the curriculum level is a considerable step up from Year 2.

SUMMARY

- The post COVID recovery is welcome and we hope this continues with more uninterrupted learning time in 2023.
- Māori student achievement is very pleasing although this does only involve 26 students - it's a small sample group.
- Pasifika student achievement is below their peers at Marshall Laing. This gap is at its greatest in writing and maths, around -14% difference.
- The achievement of our middle school students is of concern especially the Year 3s where their achievement is the lowest in the school. This group of students probably bore the brunt of the COVID lockdowns and the interrupted conventional teaching and learning. They just missed out on many months in the foundation years in Years 1 and 2.



Kiwisport Note

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$8499.48 exc. GST.

100% of this funding was spent on the Mt Roskill Sports Cluster to fund a sports coordinator through Sport Auckland.



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?	<p><i>A primary objective of the Marshall Laing Primary School Board is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1).</i></p> <p><i>The board regularly reviews how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation.</i></p> <p><i>The board, as the PCBU must do what is reasonably practicable to ensure the health and safety of workers, and work to eliminate or minimise health and safety risks.</i></p> <p><i>At Marshall Laing Primary School Board , we acknowledge our shared responsibility for health, safety, and welfare, and promote school wide engagement in related policies and procedures. Health and safety committee members and all staff at the school are encouraged to proactively undertake due diligence to ensure health and safety is prioritised by the board.</i></p> <p><i>As a good employer, we are committed to meeting the following staff expectations:</i></p> <ul style="list-style-type: none"><i>• a commitment to the spirit and principles of the Treaty of Waitangi;</i>

	<ul style="list-style-type: none"> • opportunities for equal employment; • impartial and open selection and appointment procedures; • fair rates of remuneration for skill, responsibilities and performance; • an up-to-date job description that provides clear statements of your duties and your employer's expectations of you; • adequate training and equipment to perform your duties; • regular and appropriate feedback and communication on your work performance; • effective communication of information; • good and safe working conditions; • opportunity for the enhancement of your abilities; • health and safety committee meets every month (prior to Board meetings) to discuss matters related to site, staff, akonga welfare • freedom from harassment or discrimination in the workplace; • a commitment to a supportive and confidential employee assistance programme; • appropriate disciplinary and dispute procedures and the opportunity for redress against unfair or unreasonable treatment by the employer.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • The Marshall Laing Primary School Board is committed to the principles of equity and inclusion. Consistent with these principles, the Board has made a commitment to an Equal Employment Policy which promotes equality of opportunity for staff regardless of age, disability, gender, marital status, race, ethnicity, religious belief, political opinion, employment status, family status or sexual orientation. • Work from home options (sick family members, family pets) • Leave for bereavement/tangi • Review of work obligations for people with disability/health needs • Discussion with NZSTA and NZEI on work obligations for people with disability/health needs • Change of employment/week options for working mothers (family status) • Change of employment/week options for staff members wishing to teach but not be full time
<p>How do you practise impartial selection of</p>	<p>To achieve this, the Board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer

<p>suitably qualified persons for appointment?</p>	<ul style="list-style-type: none"> ● shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development ● selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude ● recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups ● use of rubrics for assessment of suitable candidates (NZSTANZEI) ● ensures that employment and personnel practices are fair and free of any bias.
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>The Marshall Laing Primary School Board recognises aspirations of Maori, through the principles of Te Tiriti o Waitangi (Treaty of Waitangi), - partnership, participation, and protection of Maori rights and interests.</p> <p>We address the disparities that exist between Maori and non-Maori in the workforce - actively seeking to recruit Maori in the workforce, such as targeted recruitment and retention strategies, cultural competency training and te reo lessons for all staff.</p> <p>We seek feedback from our Maori staff, which also includes creating a curriculum that reflects Maori history, culture, and language,</p> <p>We also engage with our Maori whanau (hui) to co-design educational programmes that are responsive to their needs and aspirations.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Yes through</p> <ul style="list-style-type: none"> ● Team Leaders roles ● Unit remuneration ● Within School Leader roles ● Across school Leader role ● Board representation - staff representative ● Professional Learning Programme ● 50% funding of post graduate courses through our professional development budget
<p>How are you recognising the employment requirements of women?</p>	<p>Yes through</p> <ul style="list-style-type: none"> ● include equal pay for equal work ● flexible work arrangements to accommodate caregiving responsibilities ● free after school care for employees ● part time options for mothers to manage workload ● opportunities for career development and advancement, ● protection against discrimination, harassment, and retaliation

	<p>The Marshall Laing Primary School Board has implemented policies and practices that promote gender equality and diversity in the workplace. This includes creating a culture that values and respects the contributions of women, providing training and support to employees on issues related to gender bias and harassment, and offering mentorship and leadership development programmes for all leaders.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Employment requirements for persons with disabilities may include accommodations or modifications to the workplace, such as wheelchair accessibility, assistive technology, or flexible work schedules. Marshall Laing Primary School Board through the 10YPP has adapted the environment - ramps, removal of steps, lowering playground access.</p> <p>Marshall Laing Primary School Board is committed to provide provision for training and support to ensure that employees with disabilities have equal opportunities for career advancement and job performance.</p> <p>To ensure compliance with legal requirements, the Board understands the need to consult with disability advocacy organizations or legal experts to ensure we are meeting the needs of employees with disabilities.</p> <p>We have a comprehensive policy on accommodating disabilities in the workplace.</p> <p>It's important to note that the requirements for accommodating employees with disabilities may vary depending on the specific disability, the job duties involved, and other factors. The Board understands the need to complete ongoing communication with our employees with disabilities to identify and address their needs.</p>

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?	👍	
Has this policy or programme been made available to staff?	👍	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	👍	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	👍	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	👍	
Does your EEO programme/policy set priorities and objectives?	👍	

