

# MACLEANS COLLEGE

Group Annual Report - For the year ended 31 December 2022

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# MACLEANS COLLEGE

## GROUP ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

**Ministry Number:** 41  
**Principal:** Steven Hargreaves  
**School Address:** 2 Macleans Road, Bucklands Beach 2014  
**School Postal Address:** Private Bag 94-201, Howick 2145  
**School Phone:** 09 535 2620 Extn 821  
**School Email:** office@macleans.school.nz

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Richard Wilkie	Presiding Member	Elected	Jun-25
Steven Hargreaves	Principal	Appointed	Current
Alan Figgins	Parent Representative	Elected	Aug-22
Anson Lin	Parent Representative	Elected	Jun-25
Anthony Gillion	Parent Representative	Elected	Jun-25
Clare Barrett	Parent Representative	Elected	Jun-25
Graham Bodman	Parent Representative	Elected	Jun-25
Jocelyn Cameron	Parent Representative	Elected	Jun-25
John Ling	Parent Representative	Elected	Jun-25
Lynne Guy	Parent Representative	Elected	Aug-22
Richard Spong	Parent Representative	Co-opted	Jun-25
Rosa Chow	Parent Representative	Elected	Aug-22
Wendy Levy	Parent Representative	Co-opted	Aug-22
Joanna Chui	Staff Representative	Elected	Jun-25
Wei Tian Teo	Student Representative	Elected	Dec-23

**Accountant / Service Provider:** S.A.J. Services Ltd

# Macleans College

## Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the group.

The Group's 2022 consolidated financial statements are authorised for issue by the Board.

Richard Wilkie.

Full Name of Presiding Member

*Richard Wilkie*

Signature of Presiding Member

31/5/23

Date:

Steven Hargreaves

Full Name of Principal

*SH Hargreaves*

Signature of Principal

31/5/23

Date:

**Macleans College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>							
Government Grants	2	29,551,832	20,353,076	26,421,494	29,551,832	20,353,076	26,421,494
Locally Raised Funds	3	4,759,318	3,794,020	5,423,580	4,775,670	3,794,020	5,708,136
Interest Earned		332,846	330,000	114,763	336,522	330,000	114,814
Gain on Sale of Property, Plant and Equipment		713,395	-	-	713,395	-	-
<b>Total revenue</b>		<b>35,357,391</b>	<b>24,477,096</b>	<b>31,959,837</b>	<b>35,377,419</b>	<b>24,477,096</b>	<b>32,244,444</b>
<b>Expenses</b>							
Locally Raised Funds	3	1,341,899	1,391,064	1,567,783	1,341,899	1,391,064	1,567,783
Learning Resources	4	19,675,468	15,632,186	18,421,333	19,675,468	15,632,186	18,421,333
Administration	5	1,493,470	1,378,161	1,284,987	1,493,521	1,378,161	1,285,487
Finance		27,345	-	26,816	27,345	-	26,816
Property	6	11,067,778	6,059,732	9,319,952	11,067,778	6,059,732	9,319,952
Loss on Disposal of Property, Plant and Equipment		397,036	-	26,425	397,036	-	26,425
<b>Total expenses</b>		<b>34,002,996</b>	<b>24,461,143</b>	<b>30,647,295</b>	<b>34,003,047</b>	<b>24,461,143</b>	<b>30,647,795</b>
<b>Net Surplus for the year</b>		<b>1,354,395</b>	<b>15,953</b>	<b>1,312,541</b>	<b>1,374,372</b>	<b>15,953</b>	<b>1,596,648</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>1,354,395</b>	<b>15,953</b>	<b>1,312,541</b>	<b>1,374,372</b>	<b>15,953</b>	<b>1,596,648</b>

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

**Macleans College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

Notes	2022	School	2021	2022	Group	2021
	Actual	2022	Actual	Actual	2022	Actual
	\$	Budget (Unaudited) \$	\$	\$	Budget (Unaudited) \$	\$
<b>Equity at 1 January</b>	21,285,102	21,280,051	19,669,943	21,699,530	21,280,051	19,800,264
Total comprehensive revenue and expense for the year	1,354,395	15,953	1,312,541	1,374,372	15,953	1,596,648
Contributions from the Ministry of Education						
Contribution - Furniture and Equipment Grant	-	-	302,613	-	-	302,613
<b>Equity at 31 December</b>	<b>22,639,496</b>	<b>21,296,004</b>	<b>21,285,097</b>	<b>23,073,901</b>	<b>21,296,004</b>	<b>21,699,525</b>
Accumulated comprehensive revenue and expense	22,639,497	21,296,004	21,285,097	23,073,901	21,296,004	21,699,525
Reserves	-	-	-	-	-	-
<b>Equity at 31 December</b>	<b>22,639,497</b>	<b>21,296,004</b>	<b>21,285,097</b>	<b>23,073,901</b>	<b>21,296,004</b>	<b>21,699,525</b>
<b>Reserve Movements Analysis</b>						
<b>Accumulated comprehensive revenue and expense</b>						
Balance at 1 January	21,285,102	21,280,051	19,669,943	21,699,530	21,280,051	19,800,264
Furniture & Equipment grant	-	-	302,613	-	-	302,613
Surplus for the year	1,354,395	15,953	1,312,541	1,374,372	15,953	1,596,648
Balance 31 December	22,639,497	21,296,004	21,285,097	23,073,901	21,296,004	21,699,525
<b>Total equity</b>	<b>22,639,497</b>	<b>21,296,004</b>	<b>21,285,097</b>	<b>23,073,901</b>	<b>21,296,004</b>	<b>21,699,525</b>

The above Consolidated Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

**Macleans College**  
**Statement of Financial Position**  
As at 31 December 2022

	Notes	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>							
Cash and Cash Equivalents	7	2,072,744	4,233,459	9,217,506	2,505,247	4,233,459	9,631,934
Accounts Receivable	8	1,466,258	67,000	1,208,257	1,468,159	67,000	1,208,257
GST Receivable		17,019	11,392	11,392	17,019	11,392	11,392
Prepayments		166,072	100,923	100,923	166,072	100,923	100,923
Inventories	9	14,725	25,113	25,113	14,725	25,113	25,113
Investments	10	18,135,916	12,104,702	6,604,702	18,135,916	12,104,702	6,604,702
Funds receivable for Capital Works Projects	18	42,154	-	-	42,154	-	-
		<u>21,914,888</u>	<u>16,542,589</u>	<u>17,167,893</u>	<u>22,349,293</u>	<u>16,542,589</u>	<u>17,582,321</u>
<b>Current Liabilities</b>							
Accounts Payable	12	2,436,826	1,454,154	2,595,414	2,436,826	1,454,154	2,595,414
Borrowings	13	13,873	-	-	13,873	-	-
Revenue Received in Advance	14	3,367,334	3,057,530	3,057,530	3,367,334	3,057,530	3,057,530
Provision for Cyclical Maintenance	15	26,250	-	-	26,250	-	-
Finance Lease Liability	16	111,853	81,698	81,698	111,853	81,698	81,698
Funds held in Trust	17	1,287,709	1,045,290	1,045,290	1,287,709	1,045,290	1,045,290
Funds held for Capital Works Projects	18	35,010	107,080	107,080	35,010	107,080	107,080
		<u>7,278,855</u>	<u>5,745,752</u>	<u>6,887,012</u>	<u>7,278,856</u>	<u>5,745,752</u>	<u>6,887,012</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>14,636,033</b>	<b>10,796,837</b>	<b>10,280,882</b>	<b>15,070,436</b>	<b>10,796,837</b>	<b>10,695,310</b>
<b>Non-current Assets</b>							
Property, Plant and Equipment	11	6,857,074	9,422,554	9,922,554	6,857,074	9,422,554	9,922,554
Work in Progress		1,701,846	1,585,500	1,590,550	1,701,846	1,585,500	1,590,550
		<u>8,558,920</u>	<u>11,008,054</u>	<u>11,513,103</u>	<u>8,558,920</u>	<u>11,008,054</u>	<u>11,513,103</u>
<b>Non-current Liabilities</b>							
Borrowings	13	48,556	-	-	48,556	-	-
Provision for Cyclical Maintenance	15	393,980	363,561	363,561	393,980	363,561	363,561
Finance Lease Liability	16	112,920	145,326	145,326	112,920	145,326	145,326
		<u>555,456</u>	<u>508,887</u>	<u>508,887</u>	<u>555,455</u>	<u>508,887</u>	<u>508,887</u>
<b>Net Assets</b>		<b>22,639,497</b>	<b>21,296,004</b>	<b>21,285,097</b>	<b>23,073,901</b>	<b>21,296,004</b>	<b>21,699,525</b>
<b>Equity:</b>							
Accumulated comprehensive revenue and expense		22,639,497	21,296,004	21,285,097	23,073,901	21,296,004	21,699,525
<b>Total equity</b>		<b>22,639,497</b>	<b>21,296,004</b>	<b>21,285,097</b>	<b>23,073,901</b>	<b>21,296,004</b>	<b>21,699,525</b>

**Macleans College**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

	Notes	2022	School	2021	2022	Group	2021
		Actual	2022	Actual	Actual	2022	Actual
		\$	Budget	\$	\$	Budget	\$
			(Unaudited)			(Unaudited)	
			\$			\$	
<b>Cash flows from Operating Activities</b>							
Government Grants		5,474,408	6,178,913	4,721,814	5,474,408	6,178,913	4,666,486
Locally Raised Funds		1,669,284	1,159,959	2,064,529	1,685,636	1,159,959	2,349,085
International Students		3,392,819	1,243,076	2,299,634	3,392,819	1,243,076	2,299,634
Goods and Services Tax (net)		(5,628)	(155,765)	(155,765)	(5,628)	(155,765)	(155,765)
Payments to Employees		(4,706,952)	(3,907,687)	(4,468,514)	(4,706,952)	(3,885,062)	(4,413,186)
Payments to Suppliers		(4,017,863)	(3,852,859)	(3,156,034)	(4,019,914)	(3,852,858)	(3,156,533)
Interest Paid		(27,345)	-	(26,816)	(27,345)	-	(26,816)
Interest Received		188,726	339,432	124,195	190,500	339,432	124,246
<b>Net cash from / (to) the Operating Activities</b>		<b>1,967,449</b>	<b>1,005,069</b>	<b>1,403,043</b>	<b>1,983,524</b>	<b>1,027,695</b>	<b>1,687,151</b>
<b>Cash flows from Investing Activities</b>							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,287,400	(38,910)	-	3,287,400	(38,910)	-
Purchase of Property Plant & Equipment (and Intangibles)		(952,911)	(1,180,382)	(1,269,376)	(1,046,328)	(1,180,382)	(855,331)
Purchase of Investments		(6,031,214)	3,344,104	-	(6,031,214)	3,344,104	-
Proceeds from Sale of Investments		-	22,626	2,344,104	-	-	2,344,104
<b>Net cash from / (to) the Investing Activities</b>		<b>(3,696,724)</b>	<b>2,147,438</b>	<b>1,074,728</b>	<b>(3,790,142)</b>	<b>2,124,812</b>	<b>1,488,773</b>
<b>Cash flows from Financing Activities</b>							
Furniture and Equipment Grant		-	-	124,613	-	-	124,613
Finance Lease Payments		(106,110)	70,201	70,202	(10,693)	70,201	70,202
Loans Received		62,429	-	-	48,556	-	-
Repayment of Loans		-	-	-	13,873	-	-
Funds Administered on Behalf of Third Parties		128,195	(744,351)	(1,194,802)	128,195	(744,351)	(1,608,848)
<b>Net cash from / (to) Financing Activities</b>		<b>84,513</b>	<b>(674,150)</b>	<b>(999,987)</b>	<b>179,931</b>	<b>(674,150)</b>	<b>(1,414,033)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(1,644,762)</b>	<b>2,478,357</b>	<b>1,477,784</b>	<b>(1,626,687)</b>	<b>2,478,357</b>	<b>1,761,891</b>
Cash and cash equivalents at the beginning of the year	7	3,717,506	1,755,102	2,239,722	4,131,934	1,755,102	2,370,043
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>2,072,744</b>	<b>4,233,459</b>	<b>3,717,506</b>	<b>2,505,247</b>	<b>4,233,459</b>	<b>4,131,934</b>

The Consolidated 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 omitted.

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

**Macleans College**  
**Reconciliation of Net Cash from Operating Activities**  
**to Comprehensive Revenue and Expense**

For the year ended 31 December 2022

	Notes	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
<b>Net surplus/(deficit) for the year</b>		<b>1,374,372</b>	<b>15,953</b>	<b>1,596,648</b>
<b>Add/(Deduct) non-cash items:</b>				
Depreciation		1,039,912	800,000	937,492
		<u>1,039,912</u>	<u>800,000</u>	<u>937,492</u>
<b>Add/(Deduct) movements in other working capital items</b>				
(Increase)/decrease in accounts receivable and prepayments		325,051	(42,144)	22,673
(Increase)/decrease in inventories		(10,388)	(4,325)	(4,326)
(Increase)/decrease in GST		5,828	125,765	155,765
Increase/(decrease) in accounts payable		(158,588)	220,496	285,316
Increase/(decrease) in revenue in advance		309,804	(1,406,389)	(1,074,819)
Increase/(decrease) in cyclical maintenance provision		26,250	(20,000)	(20,000)
		<u>497,758</u>	<u>(1,126,597)</u>	<u>(635,391)</u>
<b>Add/(Deduct) items classified as investing or financing activities</b>				
Gain on Sale of Property, Plant and Equipment		(713,395)	-	-
Loss on Disposal of Property, Plant and Equipment		397,036	-	26,425
		<u>(316,359)</u>	<u>-</u>	<u>26,425</u>
<b>Net cash flow from operating activities</b>		<b><u>2,595,682</u></b>	<b><u>(310,644)</u></b>	<b><u>1,925,174</u></b>



# **Macleans College**

## **Notes to the Group Financial Statements**

### **For the year ended 31 December 2022**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Macleans College 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 Macleans College (the 'Group') consists of Macleans College and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

The School's subsidiary is incorporated and domiciled in New Zealand.

##### **b) Basis of Preparation**

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

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

###### ***Basis of Consolidation***

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

###### ***Subsidiaries***

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

###### ***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 consolidated financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards as appropriate to public benefit entities that qualify for Tier 1 reporting. The Group 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***

The Group qualifies for Tier 1 as the group is not publicly accountable and is considered large as it falls within the expenditure threshold of exceeding \$30 million per year. All relevant reduced disclosure concessions have been taken.

**Measurement Base**

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

**Presentation Currency**

These consolidated 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 consolidated 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 15.

**Useful lives of property, plant and equipment**

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 16. Future operating lease commitments are disclosed in note 16.

**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.

**Consolidation of entities**

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 26.

## c) Revenue Recognition

### **Government Grants**

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group 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. These 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 Group 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. Interest revenue is accrued using the effective interest method.

## d) Operating Lease Payments

Payments made under operating leases are recognised in the Consolidated 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.

## 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 Consolidated 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.

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense because they are investments that the group intends to hold for long term strategic purposes. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b)(ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.

#### **j) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these consolidated 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 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 Consolidated 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 Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	50 years
Board Owned Buildings	50 years
Synthetic Turf	10 years
Furniture and equipment	5-15 years
Information and communication technology	4 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the Group 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 Consolidated Statement of Comprehensive Revenue and Expense when incurred.

#### *Fees to access the supplier's application software in a SaaS arrangement:*

Where the SaaS contract only gives the school the right to receive access to the supplier's application software, costs associated with the licence would be expensed when incurred due to a lack of control over an identified asset. When the Group receives rights beyond right of access, this could indicate that the Group has an intangible asset, if the definition and recognition criteria under PBE IPSAS 31 are satisfied.

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 Consolidated Statement of Comprehensive Revenue and Expense.

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

The Group 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 Group 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 group engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

#### **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the Group 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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also 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.

#### **o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

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

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

**q) 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.

**r) Provision for Cyclical Maintenance**

The property from which the Group 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 Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the Group, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, the groups 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 group 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

**s) Financial Instruments**

The Group'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 group 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 Group'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) 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.



**u) Goods and Services Tax (GST)**

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

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





## 2. Government Grants

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	5,441,204	4,547,577	4,616,098	5,441,204	4,547,577	4,616,098
Teachers' Salaries Grants	14,620,739	11,142,413	13,690,399	14,620,739	11,142,413	13,690,399
Use of Land and Buildings Grants	9,436,904	4,643,122	8,071,131	9,436,904	4,643,122	8,071,131
Other Government Grants	52,985	19,964	43,866	52,985	19,964	43,866
	<b>29,551,832</b>	<b>20,353,076</b>	<b>26,421,494</b>	<b>29,551,832</b>	<b>20,353,076</b>	<b>26,421,494</b>

The school has not opted in to the donations scheme for this year.

## 3. Locally Raised Funds

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

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>						
Donations and Bequests	955,460	885,000	892,720	955,460	885,000	892,720
Fundraising & Community Grants	75,932	104,500	128,300	92,284	104,500	412,856
Curriculum related activities - Purchase of goods and services	208,684	11,520	152,315	208,684	11,520	152,315
Trading	277,504	295,000	312,106	277,504	295,000	312,106
Fees for Extra Curricular Activities	359,060	-	383,580	359,060	-	383,580
International Student Fees	2,882,678	2,498,000	3,554,558	2,882,678	2,498,000	3,554,558
	<b>4,759,318</b>	<b>3,794,020</b>	<b>5,423,580</b>	<b>4,775,670</b>	<b>3,794,020</b>	<b>5,708,136</b>
<b>Expenses</b>						
Extra Curricular Activities costs	643,238	418,564	557,318	643,238	418,564	557,318
Trading	91,133	25,000	93,572	91,133	25,000	93,572
Fundraising and Community Grant Costs	42,382	-	1,155	42,382	-	1,155
International Student - Student Recruitment	154,111	400,000	440,780	154,111	400,000	440,780
International Student - Employee Benefit - Salaries	332,393	350,000	342,338	332,393	350,000	342,338
International Student - Other Expenses	78,642	197,500	132,620	78,642	197,500	132,620
	<b>1,341,899</b>	<b>1,391,064</b>	<b>1,567,783</b>	<b>1,341,899</b>	<b>1,391,064</b>	<b>1,567,783</b>
	<b>3,417,419</b>	<b>2,402,956</b>	<b>3,855,797</b>	<b>3,433,771</b>	<b>2,402,956</b>	<b>4,140,353</b>

Surplus for the year Locally raised funds

During the year the School hosted 269 International students (2021:200)

During the year ended December 2022 the director of International Students & Principal travelled to Vietnam, Thailand, Germany, South Korea and Sydney at a cost of \$53,449.12 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

## 4. Learning Resources

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	852,593	703,464	703,952	852,593	703,464	703,952
Equipment Repairs	59,955	60,700	34,423	59,955	60,700	34,423
Information and Communication Technology	179,563	94,339	49,725	179,563	94,339	49,725
Library Resources	14,931	35,042	14,455	14,931	35,042	14,455
Employee Benefits - Salaries	17,478,375	13,848,641	16,634,457	17,478,375	13,848,641	16,634,457
Staff Development	50,139	90,000	46,829	50,139	90,000	46,829
Depreciation	1,039,912	800,000	937,492	1,039,912	800,000	937,492
	<b>19,675,468</b>	<b>15,632,186</b>	<b>18,421,333</b>	<b>19,675,468</b>	<b>15,632,186</b>	<b>18,421,333</b>



## 5. Administration

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	13,670	10,000	13,272	13,670	10,000	13,272
Board Fees	7,595	5,000	4,340	7,595	5,000	4,340
Board Expenses	31,170	22,000	12,034	31,170	22,000	12,034
Communication	18,877	27,280	14,183	18,877	27,280	14,183
Consumables	87,362	54,864	78,307	87,362	54,864	78,307
Operating Lease	23,550	35,000	23,263	23,550	35,000	23,263
Other	77,177	100,017	63,280	77,228	100,017	63,780
Employee Benefits - Salaries	1,132,983	1,017,000	977,653	1,132,983	1,017,000	977,653
Insurance	87,401	85,000	85,041	87,401	85,000	85,041
Service Providers, Contractors and Consultancy	13,685	22,000	13,614	13,685	22,000	13,614
	<u>1,493,470</u>	<u>1,378,161</u>	<u>1,284,987</u>	<u>1,493,521</u>	<u>1,378,161</u>	<u>1,285,487</u>

## 6. Property

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	327,511	300,000	355,943	327,511	300,000	355,943
Cyclical Maintenance Provision	130,701	60,000	(25,397)	130,701	60,000	(25,397)
Grounds	157,161	161,110	98,816	157,161	161,110	98,816
Heat, Light and Water	255,203	290,000	242,963	255,203	290,000	242,963
Rates	1,721	5,000	1,857	1,721	5,000	1,857
Repairs and Maintenance	375,575	212,500	207,482	375,575	212,500	207,482
Use of Land and Buildings	9,436,904	4,643,122	8,071,131	9,436,904	4,643,122	8,071,131
Security	111,249	93,000	102,803	111,249	93,000	102,803
Employee Benefits - Salaries	271,753	295,000	264,354	271,753	295,000	264,354
	<u>11,067,778</u>	<u>6,059,732</u>	<u>9,319,952</u>	<u>11,067,778</u>	<u>6,059,732</u>	<u>9,319,952</u>

The use of land and buildings figure represents 5% of the Group's total property value. This is used as a 'proxy' for the market rental of the property. 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 \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	2,072,744	4,233,459	3,717,506	2,304,099	4,233,459	4,131,934
Short-term Bank Deposits	-	-	5,500,000	201,148	-	5,500,000
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	<u>2,072,744</u>	<u>4,233,459</u>	<u>9,217,506</u>	<u>2,505,247</u>	<u>4,233,459</u>	<u>9,631,934</u>

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

Of the \$2,072,744 Cash and Cash Equivalents, \$35,010 is held by the Group on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned Group buildings.



## 8. Accounts Receivable

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	13,611	6,590	6,590	13,611	6,590	6,590
Receivables from the Ministry of Education	-	35,547	35,547	-	35,547	35,547
Interest Receivable	168,984	24,863	24,863	170,885	24,863	24,863
Teacher Salaries Grant Receivable	1,283,664	-	1,141,257	1,283,664	-	1,141,257
	<u>1,466,258</u>	<u>67,000</u>	<u>1,208,257</u>	<u>1,468,159</u>	<u>67,000</u>	<u>1,208,257</u>
Receivables from Exchange Transactions	182,594	31,453	31,454	184,495	31,453	31,454
Receivables from Non-Exchange Transactions	1,283,664	35,547	1,176,804	1,283,664	35,547	1,176,804
	<u>1,466,258</u>	<u>67,000</u>	<u>1,208,257</u>	<u>1,468,159</u>	<u>67,000</u>	<u>1,208,257</u>

## 9. Inventories

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	14,725	25,113	25,113	14,725	25,113	25,113
	<u>14,725</u>	<u>25,113</u>	<u>25,113</u>	<u>14,725</u>	<u>25,113</u>	<u>25,113</u>

## 10. Investments

The Group and School's investments are classified as follows:

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset						
Short-term Bank Deposits	18,135,916	12,104,702	6,604,702	18,135,916	12,104,702	6,604,702
	<u>18,135,916</u>	<u>12,104,702</u>	<u>6,604,702</u>	<u>18,135,916</u>	<u>12,104,702</u>	<u>6,604,702</u>
Total Investments	<u>18,135,916</u>	<u>12,104,702</u>	<u>6,604,702</u>	<u>18,135,916</u>	<u>12,104,702</u>	<u>6,604,702</u>

## 11. Property, Plant and Equipment

### GROUP

2022	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	780,000	-	(780,000)	-	-	-
Turf	1,582,636	-	-	-	(132,202)	1,450,434
Building Improvements	6,007,119	44,519	(2,175,227)	-	(144,707)	3,731,704
Furniture and Equipment	872,007	579,755	(15,813)	-	(389,339)	1,046,610
Information and Communication Technology	196,447	158,344	-	-	(114,050)	240,741
Motor Vehicles	179,208	10,557	(833)	-	(71,534)	117,398
Textbooks	37,631	33,722	-	-	(36,551)	34,802
Leased Assets	157,133	103,859	-	-	(135,789)	125,203
Library Resources	110,372	15,550	-	-	(15,740)	110,182
Balance at 31 December 2022	<u>9,922,554</u>	<u>946,306</u>	<u>(2,971,873)</u>	<u>-</u>	<u>(1,039,912)</u>	<u>6,857,075</u>



GROUP	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	780,000	-	780,000
Turf	1,978,830	(528,396)	1,450,434	1,978,829	(396,193)	1,582,636
Building Improvements	4,488,715	(757,011)	3,731,704	7,213,076	(1,205,957)	6,007,119
Furniture and Equipment	4,722,885	(3,676,275)	1,046,609	4,218,876	(3,346,868)	872,007
Information and Communication Technology	1,864,273	(1,623,532)	240,741	1,792,039	(1,595,592)	196,447
Motor Vehicles	511,375	(393,978)	117,398	501,651	(322,443)	179,208
Textbooks	109,548	(74,746)	34,802	121,416	(83,784)	37,631
Leased Assets	408,418	(283,216)	125,203	399,977	(242,844)	157,133
Library Resources	268,489	(158,307)	110,182	252,939	(142,567)	110,372
<b>Balance at 31 December</b>	<b>14,352,534</b>	<b>(7,495,460)</b>	<b>6,857,074</b>	<b>17,258,802</b>	<b>(7,336,248)</b>	<b>9,922,554</b>

SCHOOL	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2022</b>						
Land	780,000	-	(780,000)	-	-	-
Buildings	1,582,636	-	-	-	(132,202)	1,450,434
Building Improvements	6,007,119	44,519	(2,175,227)	-	(144,707)	3,731,704
Furniture and Equipment	872,007	579,755	(15,813)	-	(389,339)	1,046,610
Information and Communication Technology	196,447	158,344	-	-	(114,050)	240,741
Motor Vehicles	179,208	10,557	(833)	-	(71,534)	117,398
Textbooks	37,631	33,722	-	-	(36,551)	34,802
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Library Resources	110,372	15,550	-	-	(15,740)	110,182
<b>Balance at 31 December 2022</b>	<b>9,922,554</b>	<b>946,306</b>	<b>(2,971,873)</b>	<b>-</b>	<b>(1,039,912)</b>	<b>6,857,075</b>

SCHOOL	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	780,000	-	780,000
Buildings	1,978,830	(528,396)	1,450,434	1,978,829	(396,193)	1,582,636
Building Improvements	4,488,715	(757,011)	3,731,704	7,213,076	(1,205,957)	6,007,119
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Library Resources	268,489	(158,307)	110,182	252,939	(142,567)	110,372
<b>Balance at 31 December</b>	<b>14,352,534</b>	<b>(7,495,460)</b>	<b>6,857,074</b>	<b>17,258,802</b>	<b>(7,336,248)</b>	<b>9,922,554</b>

The net carrying value of furniture and equipment held under a finance lease is \$125,203 (2021: \$157,133)

#### 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.



## 12. Accounts Payable

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	827,838	962,113	962,113	827,838	962,113	962,113
Accruals	9,670	8,875	8,875	9,670	8,875	8,875
Banking Staffing Overuse	34,428	55,328	55,328	34,428	55,328	55,328
Employee Entitlements - Salaries	1,425,160	313,269	1,454,529	1,425,160	313,269	1,454,529
Employee Entitlements - Leave Accrual	139,731	114,569	114,569	139,731	114,569	114,569
	<u>2,436,826</u>	<u>1,454,154</u>	<u>2,595,414</u>	<u>2,436,826</u>	<u>1,454,154</u>	<u>2,595,414</u>
Payables for Exchange Transactions	2,436,826	1,454,154	2,595,414	2,436,826	1,454,154	2,595,414
	<u>2,436,826</u>	<u>1,454,154</u>	<u>2,595,414</u>	<u>2,436,826</u>	<u>1,454,154</u>	<u>2,595,414</u>

The carrying value of payables approximates their fair value.

## 13. Borrowings

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Loans due in one year	13,873	-	-	13,873	-	-
Loans due after one year	48,556	-	-	48,556	-	-
	<u>62,429</u>	<u>-</u>	<u>-</u>	<u>62,429</u>	<u>-</u>	<u>-</u>

The Group has borrowings at 31 December 2022 of \$58,960 (31 December 2021 \$ nil). This loan is from EECA for the purpose of upgrading the lighting in the school to LED. The loan is unsecured and is interest free.

The carrying value of the loan approximates its fair value.

## 14. Revenue Received in Advance

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	2,671,879	2,161,738	2,161,738	2,671,879	2,161,738	2,161,738
Other revenue in Advance	695,455	895,792	895,791	695,455	895,792	895,791
	<u>3,367,334</u>	<u>3,057,530</u>	<u>3,057,530</u>	<u>3,367,334</u>	<u>3,057,530</u>	<u>3,057,530</u>

## 15. Provision for Cyclical Maintenance

	2022 Actual \$	School and Group 2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	363,561	363,561	451,360
Increase to the Provision During the Year	130,701	-	(25,397)
Use of the Provision During the Year	(74,032)	-	(62,402)
Provision at the End of the Year	<u>420,230</u>	<u>363,561</u>	<u>363,561</u>
Cyclical Maintenance - Current	26,250	-	-
Cyclical Maintenance - Non current	393,980	363,561	363,561
	<u>420,230</u>	<u>363,561</u>	<u>363,561</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.



## 16. Finance Lease Liability

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

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	111,853	81,698	81,698	111,853	81,698	81,698
Later than One Year and no Later than Five Years	112,920	145,326	145,326	112,920	145,326	145,326
	<u>224,773</u>	<u>227,024</u>	<u>227,024</u>	<u>224,773</u>	<u>227,024</u>	<u>227,024</u>
<b>Represented by</b>						
Finance lease liability - Current	111,853	81,698	81,698	111,853	81,698	81,698
Finance lease liability - Non-current	112,920	145,326	145,326	112,920	145,326	145,326
	<u>224,773</u>	<u>227,024</u>	<u>227,024</u>	<u>224,773</u>	<u>227,024</u>	<u>227,024</u>

## 17. Funds held in Trust

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,287,709	1,045,290	1,045,290	1,287,709	1,045,290	1,045,290
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-	-	-	-
	<u>1,287,709</u>	<u>1,045,290</u>	<u>1,045,290</u>	<u>1,287,709</u>	<u>1,045,290</u>	<u>1,045,290</u>

These funds relate to arrangements where the school is acting as agent and therefore these are not included in the Consolidated Statement of Comprehensive Revenue and Expense.

## 18. Funds Held for Capital Works Projects

During the year the School and Group 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 per note 7.

### School and GROUP

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution	Closing Balances \$
Portocom Toilets		25,106	-	-	-	25,106
5YA Gym Entry		21,571	-	(66,090)	44,519	-
Hockey Courts Turf Replacement		-	40,000	29,059	(69,059)	-
Rms L & K Lighting & Additional DB Replacement Heaters		(600)	36,617	(40,728)	4,711	-
Electrical Project		(600)	38,580	(40,380)	2,400	-
Tennis Court Fencing		9,393	1,685	(11,078)	-	-
Electronic Locking		(600)	-	600	-	-
Install Cabling & Electronic Exit Doors		52,810	-	(52,810)	-	-
E1, XB: Roofing Works (213379)		-	55,404	(45,500)	-	9,904
Decking Collapse		-	-	(37,209)	-	(37,209)
Gym Portals		-	-	(4,945)	-	(4,945)
<b>Totals</b>		<u>107,080</u>	<u>172,286</u>	<u>(269,081)</u>	<u>(17,429)</u>	<u>(7,144)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

35,010  
(42,154)



2021	Opening Balances	Receipts from MoE	Payments	Board Contribution	Closing Balances
	\$	\$	\$	\$	\$
Portocom Toilets	25,105	-	-	-	25,106
Gym Roof 5YA Project	13,355	-	(13,355)	-	-
5YA Gym Entry	32,331	-	(10,760)	-	21,571
Hockey Courts Turf Replacement	14,619	320,000	(734,046)	399,427	-
Sports Pavillion	(133,501)	-	-	133,501	-
Rms L & K Lighting & Additional DB Replacement Heaters	-	-	(600)	-	(600)
Electrical Project	-	-	(600)	-	(600)
Tennis Court Fencing	-	49,973	(40,580)	-	9,393
Electronic Locking	-	-	(600)	-	(600)
Install Cabling & Electronic Exit Doors	-	52,810	-	-	52,810
<b>Totals</b>	<b>(48,091)</b>	<b>422,783</b>	<b>(800,541)</b>	<b>532,928</b>	<b>107,080</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	108,880
Funds Receivable from the Ministry of Education	(1,800)

**19. Related Party Transactions**

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 Group 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.

**20. Remuneration**

*Key management personnel compensation (School and Group)*

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

	2022 Actual \$	2021 Actual \$
<i>Board Members - School</i>		
Remuneration	7,595	4,340
<i>Leadership Team</i>		
Remuneration	1,163,460	1,280,927
Full-time equivalent members	8	9
<b>Total key management personnel remuneration</b>	<b>1,171,055</b>	<b>1,285,267</b>

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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	270 - 280	250 - 260
Benefits and Other Emoluments	5 - 10	5 - 10
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
160 - 170	0.00	1.00
140 - 150	4.00	3.00
130 - 140	1.00	1.00
120 - 130	0.00	2.00
110 - 120	16.00	13.00
100 - 110	19.00	13.00
<b>Total</b>	<b>40.00</b>	<b>33.00</b>

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



## 21. 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 \$100,016	2021 Actual
School and GROUP		
Total	2	-
Number of People		

## 22. Contingencies

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

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school 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 wash up payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works.

(a) \$61,560 contract for E1, XB Roofing Works to be completed in 2023, which will be fully funded by the Ministry of Education. \$55,404 has been received of which \$45,550 has been spent on the project to date; and

(b) \$157,819 contract for T16 I, L3, L6 & E2 Deck Construction to be completed in 2023, which will be fully funded by the Ministry of Education. No funds have been received as yet but \$37,209 has been spent on the project to date; and

(c) \$52,229 contract for repairs to the Gym Portals to be completed in 2023, which will be fully funded by the Ministry of Education. No funds have been received as yet but \$4,945 has been spent on the project to date.

(Capital commitments at 31 December 2021: nil)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

(Operating commitments at 31 December 2021: nil)

## 24. 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 \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	2,072,744	4,233,459	9,217,506	2,505,247	4,233,459	9,631,934
Receivables	1,466,258	67,000	1,208,257	1,468,159	67,000	1,208,257
Investments - Term Deposits	18,135,916	12,104,702	6,604,702	18,135,916	12,104,702	6,604,702
<b>Total Financial Assets Measured at Amortised Cost</b>	<b>21,674,918</b>	<b>16,405,161</b>	<b>17,030,466</b>	<b>22,109,322</b>	<b>16,405,161</b>	<b>17,444,894</b>

### Financial liabilities measured at amortised cost

Payables	2,436,826	1,454,154	2,595,414	2,436,826	1,454,154	2,595,414
Borrowings - Loans	62,429	-	-	62,429	-	-
Finance Leases	224,773	227,024	227,024	224,773	227,024	227,024
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>2,724,028</b>	<b>1,681,178</b>	<b>2,822,439</b>	<b>2,724,028</b>	<b>1,681,178</b>	<b>2,822,439</b>

### Financial assets at fair value through other comprehensive revenue and expense

#### Financial instrument risks

The school activities expose it to a variety of financial instrument risks, including market risk, credit risk, and liquidity risk. The School has policies to manage these risks and seeks to minimise exposure from financial instruments. These policies do not allow transactions that are speculative in nature to be entered into.





#### Market risk

##### *Fair value interest rate risk*

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market interest rates. The School's exposure to fair value interest rate risk is limited to its bank deposits that are held at fixed rates of interest. The School does not actively manage its exposure to fair value interest rate risk.

##### *Cash flow interest rate risk*

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investments and borrowings issued at variable interest rates expose the School to cash flow interest rate risk.

The School's investment policy requires a spread of investment maturity dates to limit exposure to short-term interest rate movements. The currently has no variable interest rate investments.

The School's borrowing policy requires a spread of interest rate repricing dates on borrowings to limit the exposure to short-term interest rate movements. The School's borrowing policy does not permit the use of interest rate derivatives to manage cash flow interest rate risk.

##### *Currency risk*

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

The School makes purchases of goods and services overseas that require it to enter into transactions denominated in foreign currencies. The School also holds small balances of GBP at call with international banks in order to settle transactions denominated in foreign currencies when necessary. As a result of these activities, exposure to currency risk arises.

The School manages foreign currency risks arising from contractual commitments and liabilities by entering into forward foreign exchange contracts to manage the foreign currency risk exposure.

##### *Credit risk*

Credit risk is the risk that a third party will default on its obligation to the School, causing it to incur a loss.

The School is exposed to credit risk from cash and term deposits with banks, receivables, and derivative financial instrument assets. For each of these, the maximum credit exposure is best represented by the carrying amount in the statement of financial position.

##### *Risk management*

For receivables, the School reviews the credit quality of customers before granting credit. It continues to monitor and manage receivables based on their ageing and adjusts the expected credit loss allowance accordingly. There are no significant concentrations of credit risk.

Due to the timing of its cash inflows and outflows, the School invests surplus cash with registered banks with a Standard and Poor's credit rating of at least A2 for short-term investments and A for long-term investments. The School limits the amount of credit exposure to any one financial institution for term deposits to no more than 25% of total investments held. The School invests funds and enters into derivative financial instruments only with registered banks that have a Standard and Poor's credit rating of at least A2 for short-term investments and A for long-term investments. The Schools investments in term deposits are considered to be low-risk investments. The credit ratings of banks are monitored for credit deterioration.

##### *Liquidity risk*

###### Management of liquidity risk

Liquidity risk is the risk that the School will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash and the ability to close out market positions.

##### *Contractual maturity analysis of financial liabilities, excluding derivatives*

The table below analyses financial liabilities (excluding derivatives) into their relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate of the instrument at balance date. The amounts disclosed are the undiscounted contractual cash flows.

	Carrying amount \$000s	Contractual cashflows \$000s	Less than 6 months \$000s	6 - 12 months \$000s	More than 1 year \$000s
<b>2022</b>					
Payables (excluding income in advance, taxes payable and grants received subject to conditions)	871,936	871,936	871,936	-	-
Finance Leases	224,773	250,200	47,622	64,232	112,920
Secured Loans	62,429	62,429	6,937	6,937	48,556
<b>Total</b>	<b>1,159,137</b>	<b>1,184,564</b>	<b>926,494</b>	<b>71,168</b>	<b>161,476</b>
<b>2021</b>					
Payables (excluding income in advance, taxes payable and grants received subject to conditions)	1,026,317	1,026,317	1,026,317	-	-
Finance Leases	264,977	227,024	40,287	41,410	145,326
Secured Loans	-	-	-	-	-
<b>Total</b>	<b>1,291,294</b>	<b>1,253,341</b>	<b>1,066,604</b>	<b>41,410</b>	<b>145,326</b>

#### 25. Events After Balance Date

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



## 26. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held		Value of investment \$000	
			2022	2021	2022	2021
Macleans College Development Foundation Trust	Raising Funds	Auckland, New Zealand	100%	100%	432,502	414,428

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity. Under its constitution, the company is prohibited from paying dividends (or similar distributions) to the School.

The Trust was not audited on stand alone basis and is not compliant with the requirement Trust's deed to prepare audited financial statements on an annual basis.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF MACLEANS COLLEGE'S GROUP FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Macleans College and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the Group on his behalf.

**Opinion**

We have audited the financial statements of the Group on pages 1 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 Group:

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

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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### **Responsibilities of the Board for the financial statements**

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

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

In preparing the financial statements, the Board is responsible on behalf of the Group for assessing the Group'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 Group, 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 Group'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 Group'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 Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Kiwi Sport Note and Statement of Compliance with Good Employer Policy but does not include the financial statements, and our auditor's report thereon.

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

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

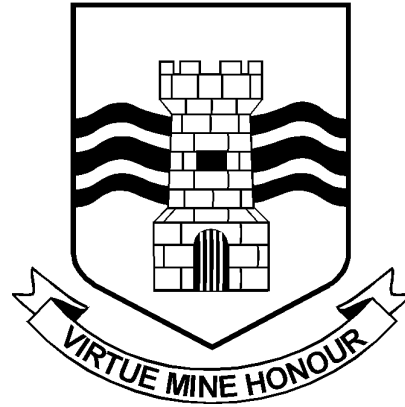
### **Independence**

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

Other than the audit, we have no relationship with or interests in the Group.



Brendan Lyon  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand



# **Macleans College**

## **Analysis of Variance 2022 A review of the 2022 Annual Improvement Plan**

**Submitted March 2023**

## **Comment regarding impact of COVID-19 on 2022 Annual Improvement Plan**

Some aspects of the 2022 Annual Improvement Plan were modified or completely changed due to the impacts of COVID-19.

Staff and students faced many challenges related to isolation requirements and illness. The operating restrictions required by the Red Traffic Light protocols and the vaccine mandate had an impact on school events and participation in extra-curricular activities and prevented the school engaging with the community in the normal way.

Student learning and attendance (engagement) was impacted with the effects felt unequally across the student community.

School priorities changed during the heights of the illnesses and absences. The school priority was to keep learning happening whilst keeping staff and students safe. This approach prioritised social and emotional wellbeing of students and supported learning. It did, however, put enormous pressure on staff who were supporting absent students and colleagues and dealing with their own concerns around illness.

## Strategic Initiative 1. Pedagogy

To maximise academic achievement for each student through the implementation of a pedagogy based on the science of learning and proven, evidence backed methods.

Strategy (projects and workstreams)	2022 Actions, outcomes and responsibilities	Progress / Variance from target	Evaluation (next steps)
<p>Determine and document our philosophy of classroom practice. (Clarify the roles of teacher, technology and student)</p>	<p>Project team to examine our current classroom practice, role of teacher, device use, place of written work, place of digital learning and assessment, use of the GTT, and use of Deliberate Practices. Lead a school-wide shaping and determination of our teaching philosophy and classroom methods. Begin roll out (or reinforcement) of the revised 'method of teaching' as determined by the project. <b>Project led by MAC, HAR, MAI, 2 x HOF (RODB, HAMU)</b></p>	<p>MAC led team to review classroom pedagogy and impact of devices. 5 principles developed to inform practice, determine content delivery. Roll out progressed to staff engagement.</p>	<p>SMT to champion 5 principles. HOFs to lead roll out in 2023. All teachers to monitor bookwork, evidence of homework, word limits, reduce device use. Review through 2023.</p>
<p>Effective teaching and learning in every class is supported through a comprehensive programme of professional development</p>	<p>Detailed annual PLD plan written <b>MCG, HAR</b> Classroom practice to be the basis of PLD, Faculty meetings, observations and Cycle of Growth reflections <b>MCG, HAR</b> Peer observations completed, SMT and HOF paired walk throughs. To be reported on at SMT meetings. <b>SMT, HOFs</b> Deliberate and adequately resourced school-wide PLD in Te Ao Maori, tikanga and Te Reo. <b>MCG, MAC, SARH, RODB</b> Ensure Maori concepts and values are part of everyday classroom practice <b>MCG, SARH, HAR</b></p>	<p>PLD plan done and used for 2022. Many peer observations deferred due to Covid illnesses and absences.  Te Ao Māori PLD delivered by HOD Māori and Ngai Tai as per plan.</p>	<p>2023 plan to be written and used (annual process). Continue open door policy, peers supporting each other, walk throughs. Led by HOFs.  Te Ao Māori focus to continue. Look to include Ngai Tai visit and resume staff marae trip.  Teacher registration meetings to examine commitment to Te Ao Māori, matauranga in class.</p>



	<p>T and L Team support staff with developing their practice, working intensively where needed <b>MCG</b></p> <p>All staff complete Professional Cycle of Growth documents and present to HAR for recertification. Goal to relate to GTT, Deliberate Practices or Te Ao Maori. <b>CAMB, HAR</b></p> <p>Use of Professional Learning google site <b>MCG, SNEK</b></p> <p>Successes and reflections shared at Friday meetings <b>MCG, SNEK</b></p> <p>PLD planned and executed for Teacher Aids. <b>MAI</b></p>	<p>Small number of staff received remedial support. Effective BT programme.</p> <p>Done. All staff submitted PGC.</p> <p>Site updated and used.</p> <p>Friday briefings done on limited basis.</p> <p>Done for LS staff.</p>	<p>Continue.</p> <p>Continue. (Required.)</p> <p>Continue.</p> <p>Increase frequency. Part of kahui ako focus.</p> <p>As needed for new staff.</p>
<p><b>Improve tracking, monitoring and support for students at risk of not achieving.</b></p>	<p>Use data to track, monitor, and identify students at risk of not achieving. <b>GDR, PHIR</b></p> <p>Develop improved support for student progress, including Maori, Pasifika and those who need special assistance. <b>GDR, MAI</b></p> <p>Improve links to Learning Support. <b>GDR, MAI</b></p> <p>More timely entry of NCEA data, introduce School Point <b>THO</b></p> <p>Use of NCEA internal data to track and monitor students at risk of not achieving <b>MCG</b></p> <p>Referrals made to provide specific support (ESOL, Learning Support, MNU, ESU, Academic Mentors). <b>MCG, ALL STAFF</b></p> <p>Academic Mentors – appointed if Kahui Ako progresses in time <b>HAR</b></p> <p>Maori and Pasifika student data used to track and monitor student progress and</p>	<p>Ranking list created. At risk identified.</p> <p>Interventions for year 13 students created. December programme delivered 24 credit course at Level 2 and 3.</p> <p>School point introduced. Still with limited understanding in this capacity.</p> <p>Kahui ako roles created to mentor identified students.</p> <p>Māori and Pacific mentor role created.</p>	<p>New project created for timely data entry and intervention options.</p> <p>This area has not seen the required progress.</p>

	then refer on to Academic Mentoring. MAC, <b>MCG</b>		
Reward and acknowledge student achievement	School and House assemblies, prize giving ceremonies continue to be enhanced. <b>HAR</b> Investigate the place of a formal Sports and / or Cultural Prizegiving evening event. <b>MAC</b>	Done well. Managed to keep full school assemblies going through covid. Investigation done. Options for formal evening to be vetted. Individual prizegiving held for codes.	Embed.

## Strategic Initiative 2: Curriculum

To provide a rigorous, knowledge-rich curriculum that delivers a broad and balanced education, and access to national and international qualifications.

Strategy (projects and workstreams)	2022 Actions, outcomes and responsibilities	Progress / Variance from target	Evaluation (next steps)
<p><b>Determine the place of Cambridge and Scholarship in our curriculum pathways.</b></p>	<p>Project team to complete an analysis of the viability of our dual pathway, value and role of CAIE, place of Scholarship. <b>Led by THO, PEK.</b> Provide successful qualification pathways for students at all levels of the achievement continuum. Develop strategies for the growing needs of students requiring Learning Support. <b>MAI</b></p>	<p>Project put on hold due to delay of NCEA changes. This project contingent on outcomes of NCEA changes and the impact on student choice of pathway.</p>	<p>Defer this project to 2024.</p>
<p><b>Use the Curriculum Design Coherence Model from the Knowledge Rich Project to develop Scheme of Work and Unit Plan templates.</b></p>	<p>First seven Faculties map out vertical coherence of <i>concepts</i> for all subjects in their Faculty. (To ensure vertical coherence and scaffolded progression of subject concepts). <b>THO</b> Develop a 'Scheme of Work' template / model by term 3. <b>THO, THOM, HAMU</b> First two Faculties map out horizontal coherence to ensure consistency of <i>content</i> delivery across classes. <b>THO, THOM, HAMU</b> Develop a Unit Plan template / model by end of term 4. <b>THO, THOM, HAMU</b> Curriculum and Faculty meetings reinforce the need for content rich courses that lay the foundation for skill development in critical thinking, problem solving, creativity, and collaboration. <b>HAR, PEK, THO, HOF</b></p>	<p>All but one Faculty has completed the Vertical Coherence mapping.  Scheme of work template complete. Faculties have some freedom within the requirements for schemes.  Unit plan template deferred to 2023.</p>	<p>One faculty to complete.  Begin Horizontal Coherence mapping. All faculties to complete.  Use horizontal coherence mapping to audit Unit plans.</p>

<p>Target and resource academic achievement, examinations and competitions at the highest level</p>	<p>Examine staff expectations around academic rigour and 'scholarship'. Scholarship staffing and reward / recognition to be reviewed to encourage teachers to teach Scholarship classes <b>PEK</b> Student acknowledgement of participation and achievement in academic competitions <b>HAR</b> Resource participation and coaching in academic competitions <b>HAR</b></p>	<p>Smaller project completed with changes planned for timetabling banded scholarship classes.  HAR and scholarship team met and mentored students.  Funding and time allocated.</p>	<p>New portfolio owner to conduct further review of Extension and Scholarship together.</p>
<p>Continue to strengthen bi-cultural and multi-cultural perspectives within courses of study and school practices, including opportunities for education in Te Reo Maori. Recognise the unique place of Maori in the heritage of Aotearoa New Zealand.</p>	<p>Maoritanga and tikanga Maori are woven into the day-to-day life of the school. <b>HAR, MCG, MAC, SARH</b> Continuation of; school haka roll-out, marae visit for year 9 and FFPs, staff marae PLD trip, staff Te Reo classes, Te Reo videos and celebration of Maori Language Week, Matariki celebration, audit faculty plans for inclusion of Maori resources. <b>HAR, MCG, MAC, SARH</b> Learning of a staff waiata. <b>HAR, MCG, MCNM, SARH</b> Continue to develop our relationship with Ngai Tai ki Tamaki. <b>HAR, BOT</b> Prepare the Aotearoa New Zealand Histories courses for 2023 <b>HAMU</b> See PLD in Section 1 above.</p>	<p>Use of Māori introductions all at assemblies and meetings. Staff performed waiata on appropriate occasions. Ngai Tai kaumatua opened prize giving. Matariki staff PLD and student activities all week. Ngai Tai led two PLD sessions for whole staff. Aotearoa History curriculum audit completed to ensure coverage between Year 9 Māori Studies and 9SOS, 10SOS. (all compulsory courses).</p>	<p>New Kaiako Māori appointed. To strengthen iwi links, kapa haka and te reo courses.  Staff to add haka to waiata.  New students to learn waiata and haka.  Continue all staff PLD led by iwi.</p>
<p>Comprehensive career counselling and planning</p>	<p>Transition to new HOD Careers, opportunity to reshape focus of Department and Careers education as part of the curriculum <b>THO</b></p>	<p>New HOD appointed.</p>	<p>Appoint new 2IC careers.</p>

To provide opportunities that allow each student to acquire the characteristics of the Graduate Profile.

Schemes of work are written to include references to indicate how the Graduate Profile will be deliberately taught. **THO, HAR**  
The 'formal' and 'informal' curriculum of the school includes opportunities for students to develop the attributes of the Macleans College Graduate Profile. **ALL**  
Acknowledgement that our primary goal is to provide a rigorous academic qualification but that on its own is not sufficient. Making this belief explicit at staff meetings and briefings. **HAR**  
Promotion of Graduate Profile attributes through form class, House and School Assembly. **HAR**

All classes display Graduate Profile.  
Emphasis on Graduate Profile for well-rounded students.

Well embedded now. BAU.

### Strategic Initiative 3: Extra-curricular

To promote holistic development and enjoyment of school through the provision of an extensive extra-curricular programme that involves all staff and students.

Strategy (projects and workstreams)	2022 Actions, outcomes and responsibilities	Progress / Variance from target	Evaluation (next steps)
Further develop a coaching and management model that promotes character development and full participation.	Examine the causes of falling levels of staff engagement in core / traditional extra-curricular activities and develop a strategy to address this issue. <b>MAC</b> Write a manual that links coaching habits to specific character and values development (see Balance is Better and Sports NZ programmes) <b>Sports Director</b> Acknowledge and reward staff contribution to the extra-curricular programme <b>HAR, MAC</b>	Staff involvement stable. Sports teams harder to cover and more parent involvement. Provision of extracurricular reimbursement and Macleans' clothing. Sports Director and DP worked with premier team captains on values and leadership.	Increase support for staff involved in sports, particularly weekend sports.
Provide an extensive range of sporting, cultural, artistic and service activities from social to elite level for the holistic development of well-rounded young people	Annually review programme of activities and ensure it remains viable and as broad as possible. <b>MAC</b> Audit student involvement to ensure full participation (annually). <b>MAC, House Leaders</b> Develop better recognition of national and international representatives (Honours Board). <b>MAC, HAR</b> Extend intra-school sports <b>MAC, Sports Director</b>	Despite covid there were approximately 100 extra curricular activities offered. House Leaders monitored and followed up involvement through form classes. Full house sport programme. Social sport programme partially run – covid illnesses a barrier to participation and team entries.	Add to social sport programme. Tennis to be added to basketball, badminton, table tennis and football.
Increase parent and community involvement in the extra-curricular programme	Extend management model for parent committee based activities (Rowing, cycling, cricket). <b>MAC, Sports Director</b> Source parent coaches and helpers <b>Sports Director, school coaches</b>	Cricket committee running. Cycling and rowing parent involvement crucial to successful management.	No intention to add to committees. Embed these groups.

	Increase support and recognition for volunteer coaches. <b>MAC, Sports Director</b>	Recognition not increased. Funding needs to be found.	Parental involvement in other codes to increase and be recognised.
Foster student leadership opportunities	Premier captains mentored in leadership role by Principal, DP, Code Head, Premier team manager. <b>HAR, MAC</b> Standards and expectations of player appearance and conduct reinforced – school and house assembly, newsletter to parents. <b>MAC, HAR</b>	Implemented. Director of sport and DP worked with captains. All tournament teams received a briefing – sustained improvement in conduct and feedback.	Embed.
Profile and acknowledge student achievement and participation	Acknowledgement at assemblies, letters home HAR, HL, MAC Extra-curricular prizegiving events reviewed <b>MAC</b>	Full programme of sporting and drama codes prize givings held.	Embed / continue.

#### Strategic Initiative 4: Pastoral and Whānau House

Provision of comprehensive pastoral care, and the expectation of exemplary conduct and acquisition of the Macleans Values through the Whanau House system.

Strategy (projects and workstreams)	2022 Actions, outcomes and responsibilities	Progress / Variance from target	Evaluation (next steps)
<p>Revisit cornerstone values to minimise impact of Covid on student wellbeing, student learning and school tone and culture.</p>	<p>Monitor student attitude, conduct, wellbeing and appearance as we return after disrupted term 4, 2021 and respond accordingly. Feedback through House structure. <b>SMT, HL</b>            Ensure clear and consistent communication and implementation of school expectations of student conduct by SMT, HL, HOF and classroom teachers.  <b>Led by HAR</b>            Newsletters, assemblies and parent meetings used to clarify and communicate school expectations of conduct and appearance <b>HAR, MAC, House Leaders</b>            All staff to uphold expectations of conduct and appearance. Covered regularly at staff meetings. <b>HAR, SMT</b></p>	<p>Feedback has led to 2023 strategic goal of a focus on culture and Macleans Values.             HAR led at staff meetings.            Reinforced by House Leaders.</p>	<p>Strategic Plan focus for 2023. School culture and Macleans Values in a post-covid school setting.</p>
<p>Improve the recording, tracking and follow up of student attendance.</p>	<p>Consistent tracking of student attendance and follow-up where necessary to ensure 92% average annual attendance. <b>MAC, HL, Form Teachers</b>            Expectations of attendance to be communicated. <b>HAR, House Leaders, Form Teachers</b>            Attendance data to be collected, entered into KAMAR and patterns of concern followed up. <b>MAC, 1SIM</b></p>	<p>Term 1 averaged 92.4% attendance, terms 2 and 3 averaged 90.1% attendance. For a covid year this is seen as a success.            HL and FT consistently followed up and reinforced at assembly and prize giving address by HAR.</p>	<p>HL and FT procedures reviewed.            Clear messaging via newsletter and assemblies to community re importance of attendance.</p>



	<p>Audit of attendance done, issues identified and home contacted. <b>Form Teacher, House Leaders</b></p> <p>Form teachers and House Leaders to contact parents <b>by phone</b> at earliest opportunity <b>HL, FT</b></p>		
<p>Extend the role of restorative practice within the Discipline and pastoral Care Plan</p>	<p>Continue staged roll-out of restorative practice in chosen situations to determine its value in Macleans setting. <b>HLs, HAR, MAC, MCG</b></p> <p>Train suitable staff to increase capacity for Restorative practice <b>MCG. MAI</b></p> <p>Use Restorative meetings as an addition and / or alternative to Stand Downs when appropriate. <b>HAR</b></p>	<p>Successful use of Restorative practice processes and meetings in selected situations. All House Leaders trained.</p> <p>Diverted some potential stand down and suspension incidents.</p>	<p>Progress use of Restorative Practices.</p>
<p>Provide opportunities for leadership development of staff and students</p>	<p>School Prefects, House Executive, Peer Support Leaders, House Prefects are provided with leadership coaching and development opportunities within the House <b>MAC, House Leaders</b></p> <p>House staff are identified for leadership roles – eg. form teacher experts, DHL and provided with coaching and development <b>House Leaders</b></p>	<p>Not executed as planned. Variable training done – prefects received public speaking training. Some House Leaders gave mentoring.</p> <p>Staff succession planning completed to some degree.</p>	<p>Clearer expectation for House Leaders to develop and mentor executive committee.</p>
<p>Promotion of student wellbeing</p>	<p>All students benefit from effective leadership of Whānau House <b>HLs</b></p> <p>All students benefit from effective use of form time – self-review from <b>House Leaders</b> to implement.</p> <p>Identification of at-risk students and referrals made promptly when necessary – agenda item at HL meetings, to SAS,</p>	<p>House system remains strong and was a core component of getting through covid.</p> <p>Kahui ako roles created for effective use of form time.</p> <p>SAS effective in identifying at risk students through proactive</p>	<p>House system well embedded to continue. Ongoing review and honing of system continues.</p> <p>SAS programmes, including high risk register and building a culture of help seeking.</p>

	Academic Mentoring, Maori & Pasifika groups. <b>HLs, All Staff</b>	means – Travellers, Riding the Wave, new Year 11 programme. Māori and Pacific student leader group running well under new DP.	Māori and Pacific group to continue growth with new DP, accessing external programmes and identification of internal opportunities for leadership.
Promotion of the Macleans Values	Communication / promotion of the Macleans Values and Graduate Profile. Via assemblies, form classes. <b>HAR, MAC, House Leaders</b> Extra-curricular and coaching model to develop Macleans Values and character <b>MAC</b> Set tone and expectations at assemblies. Include BOT Chair in first assemblies. <b>HAR, MAC, HLs</b> Agenda item at first staff meeting to make level of expectations clear. <b>HAR, MAC</b>	Done to a large extent. Operational matters such as health and safety issues / covid management taking up assembly and comms time. Premier captains received mentoring sessions from DP and principal – but not as many as planned. All students and parents receive letter re conduct and expectations.	Macleans Values and their link to school culture are Strategic Goal 1 for Annual Plan. Post covid rebuild requires focus on values.
Provide a comprehensive counselling and support network through the Whanau House, Health Centre, SAS and curriculum Health programme	Extra timetabled time provided to support curriculum delivery of student's health and well-being education. <b>HAR, VENM</b> Regular meetings held between SAS, HOD Health, THO and House Leaders to ensure coverage of emergent issues in the lives of students. (Integrated Junior Health Programme to meet pastoral needs). <b>THO</b> Implementation of the coordinated Health Plan focussed on forming Healthy Relationships. Specialised proactive mental health initiatives put in place by the counselling department eg. Seasons for Growth, Travellers, Parent Programmes, Anxiety workshop. <b>MAC, COA</b>	Done. Health and PE programme given extra half hour per week to address health and wellbeing in curriculum time.  Healthy relationships focus for Health and SAS delivered and remains focus.  Proactive SAS programmes implemented as listed. Covid has paused parent programmes.	Embed this programme using the extra half hour of curriculum time.  Continue and embed this focus on Healthy Relationships through SAS and Health.  Proactive programmes as listed continue. Restart parent and parent courses.

	Student Council used as a forum for student voice. <b>THO, HAR</b>	Student council active and bringing student voice to SMT.	Student Council continues.
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### Strategic Initiative 5: Organisational development and culture – see PLD annual plan and PLD website

To become a *Centre of Excellence* in staff development. To attract, retain and develop staff of the highest quality and to develop academic leadership capacity. To provide a positive and formative school culture for staff.

Strategy (projects and workstreams)	2022 Actions, outcomes and responsibilities	Progress / Variance from target	Evaluation (next steps)
<b>Devolve and develop pedagogical and academic leadership</b>	SMT to work closely with HOFs to mentor and develop leadership capacity <b>SMT</b> Fortnightly HOF meetings to focus on pedagogical leadership, staff development <b>HAR</b> Investigate partnerships eg. Rangitoto Partnership. UOA <b>HAR, MCG</b> HOF to attend SMT meetings on rotating basis <b>HAR</b>	Instituted fortnightly HOF meetings. Covid illnesses limited attendance at times. Some progress on developing pedagogical leadership. External PLD for HOF and HODs (separately). Ended Rangitoto partnership – time factor. Partnered with UOA on mathematical identity project. HOFs not attending SMT.	SMT to each continue working with HOF. More targeted coaching to be done. HOF to present to SMT re their Faculty leadership. Further PLD for HOFs. Continue UOA partnership re maths identity.
Prioritise and resource school-wide professional development.  <i>Become a Centre of Excellence in staff development</i>	Write a comprehensive staff professional development programme. See section 1 above. <b>MCG</b> Review, and implement as appropriate, new PLD initiatives such as Friday Forum, Professional Reading, Briefing Presentations. <b>MCG</b> Source external speakers for TOD's to reinforce school-wide professional development focus. <b>HAR, MCG</b>	Plan written and followed (as much as Covid allowed). Te Ao Māori PLD from own Kaiako and Ngai Tai delivered. Friday briefing presentations / pedagogy tips done. External PLD – Dr Nina Hood, wellbeing x 2 speakers.	Update plan annually.  Execute school-wide PLD plan in areas of focus – GTT / Deliberate Practices, Te Ao Māori, promotion of Literacy, place of physical writing and reading books.

	<p>All staff complete a triennial attestation of the Standards for the Teaching Profession that includes; a completed Professional Growth Cycle, two formal observations, one formal discussion about teaching practice with a line manager, a student voice survey, data analysis. Audit of submissions (100%) by the Teaching &amp; Learning Team. <b>MCG, CAMB</b></p> <p>Conduct a thorough staff induction for all new and beginning teachers <b>HAR, GDR</b></p> <p>Conduct a 'Best Practice' Beginning Teacher programme <b>MCG, CAMB</b></p> <p>Maintain / review internal funding for Teaching and Learning Team – staffing and resourcing. <b>HAR</b></p>	<p>Teaching Council endorsements all signed by me after a formal meeting with staff member. All presented a PGC, evidence for standards and reflection.</p> <p>Staff induction done. Gap is for staff who begin during the year. Beginning teachers and Overseas trained teachers served very well.</p> <p>T &amp; L team staffing increased with use of Kahui Ako funding.</p>	<p>Continue with this formalised model of endorsement.</p> <p>Focus on induction of staff who begin during the year.</p> <p>Model under review. Depends on kahui ako funding.</p>
<p>Appoint staff of the highest calibre who are dedicated to excellence, committed to enhancement of their practice and to the extra-curricular life of the school</p>	<p>Complete staffing analysis by end of term 2 for early advertisement of vacancies and potential vacancies. <b>GDR</b></p> <p>Ensure appointees have a philosophical alignment with the school. <b>HAR, GDR</b></p> <p>Use locally raised funds where needed to incentivise positions. <b>HAR</b></p> <p>Provide school-based teacher training through Waikato University where feasible <b>HAR, CAMB</b></p>	<p>Staffing analysis done and proactive appointments made.</p> <p>Not always possible to compile a shortlist of candidates due to lack of quality / alignment with values.</p> <p>Secured two appointments for Waikato Training programme. The challenge is finding staff of the highest calibre in a market with very limited choice.</p>	<p>Recruit early and anticipate needs. Term 2 evaluation and offers to trainees.</p> <p>Add to the two Waikato trainees. Expand this programme.</p> <p>Err on the side of over-staffing to ensure coverage in hard to staff subjects and to cater for roll growth.</p>
<p>Maintain a school environment, profile and culture that retains and attracts talented staff</p>	<p>Prioritise staff welfare and development through; extensive professional development, staff rewards, acknowledgement of staff efforts, EAP subscription, BOT funded events. <b>HAR, Board</b></p>	<p>Maintained PLD funding at current levels in a tight budget environment.</p> <p>Supported staff in tertiary studies.</p> <p>Organised school wide PLD with external providers in</p>	<p>Board support for staff culture and wellbeing development. Funding team building events and whakawhanaungatanga.</p> <p>PLD continues to be a focus area and well resourced.</p>

	Publicity of school achievements; website, communications to school stake holders. <b>HAR</b>	strategic areas – wellbeing, pedagogy, curriculum, leadership. Very accommodating with PLD and leave requests. Publicity resourced with Comms role and Development office.	Development and Comms to develop as staff grow into roles.
Identify and develop high performing staff and those with leadership potential	Select staff for postgraduate study to maximise leadership development. Share learnings from study amongst those studying, and more broadly with the wider staff. <b>HAR, GDR, MCG</b> Career pathway discussions between Principal and identified staff. <b>HAR</b> All positions of responsibility advertised openly – internally and externally. <b>HAR</b> Mentoring of those with leadership potential by senior and middle management. Succession planning and career development mentoring with identified staff. <b>HAR, SMT</b>	Promotion of scholarships to staff for tertiary study. Offer taken up by two staff after discussion with four.  Every vacancy for a position of responsibility advertised to whole staff. All unsuccessful candidates offered debrief interviews. Up to 20 post application interviews held with career progression discussions held.	Staff study scholarships provided for in budget.  This is a robust process and it will be followed on an ongoing basis.  To open up to future leaders.
Implement an effective annual performance review process	All SMT to be appraised by the Principal. House Leaders appraised by the Principal and DP with HL responsibility. SMT to each appraise and mentor Faculty Heads. <b>HAR</b> Train staff responsible for staff evaluation / coaching (Professional Partners). <b>MCG</b> Embed the Cycle of Professional Growth. <b>MCG, CAMB</b> Embed observation of House Leader classroom practice by SMT / Principal. <b>MAC, HAR</b>	Maintained the appraisal cycle within the Growth Cycle process. That is, Line Manager conducted a performance review / observation of all direct reports.  All staff completed Professional Growth Cycle.  Not all HL received SMT observation.	Valuable process that will be repeated. To add milestone conversation and observation prior to summative discussion.  PGC process embedded.

## Strategic Initiative 6: Community and whanau

To strengthen school-community relationships, with Maori and Ngai Tai ki Tamaki in particular.

Strategy (projects and workstreams)	2022 Actions, outcomes and responsibilities	Progress / Variance from target	Evaluation (next steps)
Strengthen school – community - iwi relationships.	<p>Continue to develop relationship with local marae and iwi (Ngai Tai ke Tamaki). <b>HAR, BOT Chair</b></p> <p>Ngai Tai to support introduction of local tikanga into school events. <b>HAR, SARH</b></p> <p>Work in partnership with parent groups - Māori and Pacific, Chinese, Accelerate, (reporting, pathway, parenting etc). <b>MAC, MCG, PEK, HAR</b></p> <p>Develop the involvement of parents and past-students in the school – <b>HAR, MAC</b></p>	<p>Very good progress developing relationship with Ngai Tai ki Tamaki.</p> <p>Two all-staff PLD sessions run by iwi on local history, waiata and legends. Ngai Tai kaumatua opened school prize giving for first time. Macleans hosted, with Ngai Tai, a local kapa haka competition.</p> <p>Whānau evening hosted to showcase Māori and Pacific student leaders and cultural performances.</p> <p>Chinese parent WeChat group growing and providing helpful communication to parents.</p>	<p>Embed the relationship and activities (Ngai Tai led PLD, whānau evening).</p> <p>Maintain close relationship with kaumatua for appropriate advice and events.</p> <p>Hold another kapa haka event.</p> <p>Hold Community Carnival to welcome all parents and community members into school.</p>
Deliver timely and appropriate communications to whanau and school community	Continue development of Parent Portal, website and social media as means of communicating. <b>THO, HAR, 1HAR</b>	Website – via front screen box – and timely social media posts. Used frequently and effectively.	Well-established as a means of parent notification, information, promotion and acknowledgement of students.
Play an active role in the Te Ara Bucklands Beach Kahui Ako	Support co-leaders of the Kahui Ako in development of the Achievement Challenge and across school appointments <b>HAR</b>	Made appointments for WSL roles. Two ASL appointments from Macleans. A series of projects begun to lift Literacy,	Continue to support kahui ako leaders.

		Numeracy, support at-risk students, upskill form teachers. On appointments panel to support kahui ako leaders.	Monitor work of WSL staff (13 in total).
Develop the school alumni	Appoint a Development Officer <b>HAR</b> Connect Alumni to the Development Trust <b>HAR</b>	Appointment made mid-year. Office established. Connection made to other school Development Offices.	Target first event to establish connection to Alumni and community. Begin building connections to local businesses and friends of school that can support student achievement.
Utilise the Whanau House system to support charitable organisations in the community	Maintain community links to local charities via Whanau Houses. Student time given in lieu of monetary donations where possible. <b>HLs</b>	Extensive fundraising to support House Charities. School value of Service to the fore.	This is well-established.

## Strategic Initiative 7: Learning environment and resourcing

To provide the resourcing and infrastructure needed to achieve the school's objectives.

Strategy (projects and workstreams)	2022 Actions, outcomes and responsibilities	Progress / Variance from target	Evaluation (next steps)
<p><b>Determine the impact of in-zone roll growth on property and resourcing requirements, ballot options and international students.</b></p>	<p>Project team to investigate impact of predicted roll growth and provide alternative courses of actions <b>GDR, HAR, PEK</b></p>	<p>Completed roll forecasting and analysis. Roll growth predicted. Removed all Category 6 enrolments. Post-covid border reopening has increased in zone enrolments beyond expectation.</p>	<p>Removed Category 6 for 2024. Restricted FFP numbers to 150 FTE.</p>
<p><b>Commence planning for Admin block and Auditorium rebuild.</b></p>	<p>Generate alternative property solutions and determine the financial commitment for the school for the redevelopment of the school entrance way, Administration Block, Auditorium and possibility of a ninth whanau. <b>HAR, PEK, 1LAU, Board</b> Complete construction of Graphics Design Block <b>PEK</b> Property and grounds are developed to enhance the learning experience and meet the evolving needs of the school <b>HAR, PEK</b></p>	<p>Planning not commenced due to MOE delays. Potential sites for extra classrooms and 9<sup>th</sup> whānau mapped. Graphics (Design) Block completed and occupied late 2022. New contractor employed for grounds.</p>	<p>Pressure MOE to expedite Admin and Auditorium work. Board funded classrooms project to complete.</p>
<p><b>Manage the COVID-19 response in accordance with government directives to support student health, wellbeing and learning.</b></p>	<p>Comply with all government directives issued in response to COVID-19. <b>HAR, PEK, 1VYA</b> Weigh all health and safety measures against the wellbeing and learning needs of the students. Attempt to continue with school programmes wherever possible. <b>HAR</b></p>	<p>Done successfully. Maintained a 90% attendance rate.</p>	<p>Health and safety remains a priority but should require less covid mitigation.</p>



<p>Prudently manage the school's finances</p>	<p>Decrease reliance on International Student income <b>HAR, 1LAU</b>  Source other income streams <b>HAR, 1LAU</b>  Communicate school reliance on parent donations. <b>HAR</b>  Source sufficient funds to meet the increasing demands of the school and community. <b>HAR</b>  Continue to explore ways to diversify income sources eg. sale of advertising space, charitable trust applications, endowments / gifting, Development Foundation Trust. <b>HAR</b></p>	<p>Continued drop in board funded component of operational costs from above 50% to approximately 40%.  Development Office opened.  Sponsorship, hire of facilities increased.</p>	<p>Continue to reduce Board funded component of Operational costs.   Development Office to establish community connections, Alumni and local business connections.</p>
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# 2022 Annual Improvement Plan – Academic Targets

## MCERT

**Achievement profile to mirror 2019 (base year) IGCSE attainment, with corresponding course rigour maintained**

ie. 90% of papers will be graded as 'passes', 35% of papers will be graded > 80%. **On target. 90% of papers graded A+ to D.**

## CIE students will achieve the following levels of performance:

AS	80% of papers will be graded a to d grades.	<b>On target. 90% of papers graded as passes (a to d grades).</b>
AS	25% of papers will be graded A .	<b>On target. 40% of papers graded a.</b>
A	98% of papers will be graded A-D grades.	<b>Near target. 97% of papers graded as passes (A to D grades).</b>
A	45% of papers will be graded A*and A.	<b>On target. 55% of papers graded A* and A.</b>

## NCEA students will achieve the following levels of performance:

Level 2: Course progression credits (85% of students will gain 14 or more credits in the subject). **On target. Students average 19.4 credits per subject. 92% pass rate for Level 2 NCEA.**

Level 3: 85% of students will gain the minimum 14 credits in each Level 3 subject to contribute towards University Entrance. **On target. Students averaged 19.6 credits per subject. Pass rate of 93% for Level 3 NCEA.**

95% of eligible students will gain NCEA Level 2. **Actual = 91.7% of all students passed L2. Just below target.**

90% of eligible students will gain NCEA Level 3. **Actual = 93.1% of all students passed L3. On target.**

10% of NCEA Certificates will be endorsed with Excellence. **Actual = L2 with 14% Excellence, L3 with 18% Excellence. Well above target.**

35 % of certificates will be endorsed with Merit at L2 and L3. **Actual – L2 with 23% Merit, L3 with 25% Merit. Below target.**

90% of eligible students will gain UE upon leaving school. **Achieved. Eligible rate Leavers UE rate of 77%.**

## NZQA Scholarship

Target of 150 Scholarship passes. **Actual = 99 scholarship passes. Well below target and review conducted and new programme established.**

## **Māori and Pasifika students**

To achieve at rates identified above. **On target.**

**Attendance Rate**

92% average attendance rate across the school. **Actual attendance rate = 92.4% Term 1. 90.1% Term2. 90.1% Term 3. Slightly below target but Covid a factor.**

# **Macleans College**

For the year ended 31 December 2022

## **Statement of Compliance with Good Employer Policy**

As of 31<sup>st</sup> of December 2022, Macleans College has ensured the fair and property treatment of its employees in all aspects of employment by:

- Employing a full-time Health and Safety Officer to ensure that good and safe working conditions are provided.
- Confirming that we meet our Equal Employment Opportunities requirements.
- By following our Appointment Procedure and requirements around this, Appointments are made on merit considering all candidates.
- Professional development is provided to all staff in Tikanga Māori and Te Reo Māori with Iwi input.
- Confirming that policies and procedures relating to personnel have been reviewed.
- Confirming that it meets the requirements identified as best practice.
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contracts, providing flexibility within roles were possible.
- Confirming that we meet the requirements identified in best practise.

## **Kiwisport Note**

Kiwisport is a government funding initiative to support students' participation in organised sport.

In 2022, the school received total Kiwisport funding of \$63,663.69 (excluding GST).

The funding was spent on professional coaching and extra equipment for adventure racing, aerobics, athletics, badminton, basketball, cricket, cross country, cycling, fencing, gold, hockey, house sport, multisport, netball, orienteering, rowing, rugby, soccer, squash, swimming, table tennis, tennis, volleyball, water polo and yachting.

The number of students participating in organised sport at Macleans College increased in 2022 from 36% to 40% of the school roll.