

MARANATHA CHRISTIAN SCHOOL



MARANATHA
CHRISTIAN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number: 1179

Principal: Mr Steve Farrand

School Address: 180 Hill Road, Belmont Hills, Lower Hutt, 5010

School Postal Address: PO Box 30438, Lower Hutt, 5040

School Phone: 04 - 565 0749

School Email: Principal@maranatha.school.nz and lynr@maranatha.school.nz

Accountant / Service Provider: Accounting For Schools Limited

MARANATHA CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
Financial Statements	
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 20	Notes to the Financial Statements
Other Information	
21	Members of the Board
22	Kiwisport / Statement of Compliance with Employment Policy
23 - 25	Audit Report
26	Analysis of Variance

Maranatha Christian School
Statement of Responsibility
For the year ended 31 December 2022

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

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

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

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

Nicola Genze

Full Name of Presiding Member



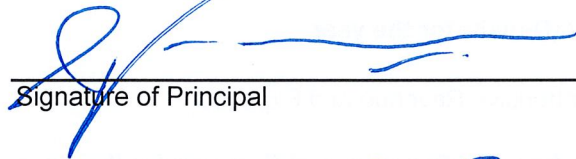
Signature of Presiding member

29 May 2023.

Date:

Steven Brent Farrand

Full Name of Principal



Signature of Principal

29 May 2023.

Date:

Maranatha Christian School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,201,811	1,063,050	1,106,568
Locally Raised Funds	3	108,653	99,393	110,537
Use of Proprietor's Land and Buildings		128,000	159,200	99,500
Interest income		4,887	3,000	1,461
		<u>1,443,351</u>	<u>1,324,643</u>	<u>1,318,066</u>
Expenses				
Locally Raised Funds	3	20,051	17,468	23,945
Learning Resources	4	1,014,546	936,730	989,811
Administration	5	189,849	152,535	152,388
Finance		1,315	-	810
Property	6	193,060	223,650	160,676
		<u>1,418,821</u>	<u>1,330,383</u>	<u>1,327,630</u>
Net Surplus / (Deficit) for the year		24,530	(5,740)	(9,564)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>24,530</u></u>	<u><u>(5,740)</u></u>	<u><u>(9,564)</u></u>

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

Maranatha Christian School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January	280,362	280,362	284,810
Total comprehensive revenue and expense for the year	24,530	(5,740)	(9,564)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	6,320	-	5,116
Equity at 31 December	311,212	274,622	280,362
Accumulated comprehensive revenue and expense Reserves	311,212 -	274,622 -	280,362 -
Equity at 31 December	311,212	274,622	280,362

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



Maranatha Christian School
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	150,177	154,389	127,352
Accounts Receivable	8	79,641	61,200	65,370
GST Receivable		4,585	2,500	4,895
Prepayments		9,796	2,500	6,802
Inventories	9	168	300	168
Investments	10	132,740	130,000	130,322
		<u>377,107</u>	<u>350,889</u>	<u>334,909</u>
Current Liabilities				
Accounts Payable	12	86,849	77,000	82,088
Revenue Received in Advance	13	7,469	6,500	5,454
Provision for Cyclical Maintenance	14	16,227	5,067	10,553
Finance Lease Liability	15	5,426	3,000	5,316
		<u>115,971</u>	<u>91,567</u>	<u>103,411</u>
Working Capital Surplus/(Deficit)		261,136	259,322	231,498
Non-current Assets				
Property, Plant and Equipment	11	88,082	63,100	95,778
		<u>88,082</u>	<u>63,100</u>	<u>95,778</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	28,641	45,800	37,534
Finance Lease Liability	15	9,365	2,000	9,380
		<u>38,006</u>	<u>47,800</u>	<u>46,914</u>
Net Assets		<u>311,212</u>	<u>274,622</u>	<u>280,362</u>
Equity		<u>311,212</u>	<u>274,622</u>	<u>280,362</u>

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

Maranatha Christian School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		352,435	289,050	292,322
Locally Raised Funds		111,962	100,852	109,283
Goods and Services Tax (net)		311	2,395	(1,309)
Payments to Employees		(255,746)	(198,688)	(219,670)
Payments to Suppliers		(200,047)	(161,895)	(166,649)
Interest Paid		(1,315)	-	(810)
Interest Received		3,532	3,018	1,509
Net cash from/(to) Operating Activities		<u>11,132</u>	<u>34,732</u>	<u>14,676</u>
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		13,952	1,679	(35,969)
Purchase of Investments		(2,418)	322	(1,376)
Net cash from/(to) Investing Activities		<u>11,534</u>	<u>2,001</u>	<u>(37,345)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,320	-	5,116
Finance Lease Payments		(6,161)	(9,696)	5,812
Net cash from/(to) Financing Activities		<u>159</u>	<u>(9,696)</u>	<u>10,928</u>
Net increase/(decrease) in cash and cash equivalents		<u><u>22,825</u></u>	<u><u>27,037</u></u>	<u><u>(11,741)</u></u>
Cash and cash equivalents at the beginning of the year	7	127,352	127,352	139,093
Cash and cash equivalents at the end of the year	7	<u><u>150,177</u></u>	<u><u>154,389</u></u>	<u><u>127,352</u></u>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Proprietors'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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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.



Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

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

h) Inventories

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

i) Investments

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

Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

j) Property, Plant and Equipment

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

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Straight line



Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) 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.

Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

p) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

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

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'loans and receivables' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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



Maranatha Christian School
Notes to the Financial Statements
For the year ended 31 December 2022

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	361,228	289,050	292,475
Teachers' Salaries Grants	839,506	774,000	813,329
Transport grants	1,077	-	764
	1,201,811	1,063,050	1,106,568

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations	82,585	78,125	79,434
Fees for Extra Curricular Activities	17,372	16,000	12,394
Other Revenue	8,696	5,100	12,092
Trading	-	168	-
Transport Revenue	-	-	6,617
	108,653	99,393	110,537
Expenses			
Extra Curricular Activities Costs	20,051	17,300	13,330
Trading	-	168	55
Transport (Local)	-	-	10,560
	20,051	17,468	23,945
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	88,602	81,925	86,592

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	14,513	14,550	17,644
Depreciation	33,645	31,000	30,638
Equipment Repairs	-	-	372
Information and Communication Technology	5,610	4,620	9,941
Extra-Curricular Activities	8,309	9,050	4,818
Library Resources	723	1,150	131
Employee Benefits - Salaries	947,956	866,960	919,769
Staff Development	3,790	9,400	6,498
	1,014,546	936,730	989,811



Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,496	8,500	6,751
Board of Trustees Expenses	1,520	1,500	2,996
Communication	10,001	7,910	8,364
Consumables	6,477	8,775	9,843
Other	17,248	15,180	15,260
Employee Benefits - Salaries	140,879	105,150	105,070
Insurance	2,211	2,520	2,414
Service Providers, Contractors and Consultancy	3,017	3,000	1,690
	189,849	152,535	152,388

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	4,558	5,000	5,106
Consultancy and Contract Services	30,035	28,500	28,429
Cyclical Maintenance Provision	8,681	11,700	8,380
Grounds	4,780	4,200	4,033
Heat, Light and Water	6,036	5,600	5,129
Repairs and Maintenance	9,653	8,300	9,437
Use of Land and Buildings	128,000	159,200	99,500
Security	1,317	1,150	662
	193,060	223,650	160,676

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash on Hand	300	300	300
Bank Current Account	147,058	151,589	124,480
Bank Call Account	2,819	2,500	2,572
Cash and cash equivalents for Statement of Cash Flows	150,177	154,389	127,352



Maranatha Christian School
Notes to the Financial Statements
For the year ended 31 December 2022

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	119	1,000	1,413
Receivables from the Ministry of Education	9,870	-	-
Interest Receivable	1,573	200	218
Teacher Salaries Grant Receivable	68,079	60,000	63,739
	79,641	61,200	65,370
Receivables from Exchange Transactions	1,692	1,200	1,631
Receivables from Non-Exchange Transactions	77,949	60,000	63,739
	79,641	61,200	65,370

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	168	300	168

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	132,740	130,000	130,322

Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Furniture and Equipment	29,865	6,845	-	-	(11,370)	25,340
Information Technology	13,924	11,523	-	-	(6,081)	19,366
Motor Vehicles	33,615	-	-	-	(8,964)	24,651
Leased Assets	14,238	5,951	-	-	(6,444)	13,745
Library Resources	4,136	1,629	-	-	(785)	4,980
Balance at 31 December 2022	95,778	25,948	-	-	(33,644)	88,082

The net carrying value of equipment held under a finance lease is \$13,745 (2021: \$14,238)

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Furniture and Equipment	258,393	(233,053)	25,340	251,547	(221,682)	29,865
Information Technology	101,115	(81,749)	19,366	89,896	(75,972)	13,924
Motor Vehicles	44,820	(20,169)	24,651	44,820	(11,205)	33,615
Leased Assets	30,150	(16,405)	13,745	23,894	(9,656)	14,238
Library Resources	40,516	(35,536)	4,980	38,886	(34,750)	4,136
Balance at 31 December	474,994	(386,912)	88,082	449,043	(353,265)	95,778

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	3,720	4,500	3,959
Accruals	11,570	10,000	11,312
Employee Entitlements - Salaries	68,483	60,000	63,739
Employee Entitlements - Leave Accrual	3,076	2,500	3,078
	86,849	77,000	82,088
Payables for Exchange Transactions	86,849	77,000	82,088
	86,849	77,000	82,088

The carrying value of payables approximates their fair value.



Maranatha Christian School
Notes to the Financial Statements
For the year ended 31 December 2022

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	772	-	-
Other Revenue in Advance	6,697	6,500	5,454
	<u>7,469</u>	<u>6,500</u>	<u>5,454</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	48,087	48,087	45,237
Increase/ (decrease) to the Provision During the Year	8,681	11,700	8,380
Use of the Provision During the Year	(11,900)	-	(5,530)
Provision at the End of the Year	<u>44,868</u>	<u>59,787</u>	<u>48,087</u>
Cyclical Maintenance - Current	16,227	5,067	10,553
Cyclical Maintenance - Non Current	28,641	45,800	37,534
	<u>44,868</u>	<u>50,867</u>	<u>48,087</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan prepared by a Ministry Engaged Consultant.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	6,488	3,250	6,403
Later than One Year and no Later than Five Years	10,338	2,250	10,747
Future Finance Charges	(2,035)	(500)	(2,454)
	<u>14,791</u>	<u>5,000</u>	<u>14,696</u>
Represented by			
Finance lease liability - Current	5,426	3,000	5,316
Finance lease liability - Non Current	9,365	2,000	9,380
	<u>14,791</u>	<u>5,000</u>	<u>14,696</u>

Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

16. Related Party Transactions

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

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

The Proprietor of the School (Maranatha Foundation Board) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

Principal: Steve Farrand - Ann Farrand is the mother of the principal and she occasionally volunteers at the school.

Board of Trustees Chair: Rohan Wong - Amy Wong is the wife of the BOT Chair. She is employed by the school as a casual office administrator.

Board of Trustees Deputy Chair: Rob Stentiford - Tabitha Stentiford is the wife of Rob Stentiford. She works as a full-time teacher at the school.

Treasurer of the Board of Trustees: Richard Schmidt -Jasmyn Schmidt is the treasurer's wife. She works as a part-time teacher and junior syndicate leader at the school. Richard Schmidt an Advisor in the Policy Advisory Group at the Department of the Prime Minister and Cabinet where he has access to the entire policy work programme of the government, including education.

Board of Trustees – Maranatha Foundation Board Representative: Jo McLeay - Jo McLeay has a standing conflict of interest relating to family members providing property maintenance quotes (for property maintenance discussions).

Deputy Principal: Lexia Copp - Joshua Copp is the son of Lexia Copp. He is tutoring MCS students online as part of Pasifika Kids Advancing and Loss of Learning funded largely by the Ministry of Education and partly on invoice. Conner McKenna is the son of Lexia Copp and occasionally undertakes paid ground and maintenance tasks around the school.



Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	-	-
<i>Leadership Team</i>		
Remuneration	260,495	255,513
Full-time equivalent members	2	2
Total key management personnel remuneration	260,495	255,513

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has 2 Finance meetings per term and 1 Property meeting quarterly. 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.

Principal

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

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

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	1
110 - 120	1	-
	1	1

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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 \$0	2021 Actual \$0
Total	\$0	\$0
Number of People	-	-

Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

19. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly installments 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 confirmed, 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.

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has no capital commitments:

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has no operating commitments.

(Operating commitments at 31 December 2021: \$nil)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	150,177	154,389	127,352
Receivables	79,641	61,200	65,370
Investments - Term Deposits	132,740	130,000	130,322
Total Financial assets measured at amortised cost	362,558	345,589	323,044

Financial liabilities measured at amortised cost

Payables	86,849	77,000	82,088
Finance Leases	14,791	5,000	14,696
Total Financial Liabilities Measured at Amortised Cost	101,640	82,000	96,784



Maranatha Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

22. Events After Balance Date

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

23. Comparatives

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

Maranatha Christian School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Nicola Geuze	Presiding Member	Elected November 2022	Portfolio Manager	May-25
Steve Farrand	Principal	Appointed May 2014	Principal	
Rob Stentiford	Deputy	Appointed May 2021	ERP Security Analyst	May-25
Lexia Copp	Staff Rep	Elected April 2018	Deputy Principal	May-25
Johann Henning	Parent Rep	Elected June 2019	Software Developer	May-25
Iain Coughlan	Parent Rep	Co-opted August 2022	Builder	Dec-23
Emma Hockly	Parent Rep	Elected August 2022	Investment Manager	May-25
Ed Oosterbaan	Parent Rep	Elected August 2022	Business Analyst	May-25
Richard Schmidt	Parent Rep	Elected March 2014	Project Manager	Resigned, December 2022
Rohan Wong	Presiding Member	Elected March 2014	Project Manager	Resigned, December 2022
Jo McLeay	Prop Rep	Appointed	Business Owner	Upon resignation
Debbie Middleton	Prop Rep	Appointed May 2021	Retired	Upon resignation

Maranatha Christian School

Kiwisport / Statement of Compliance with Employment Policy

For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$2,267 (excluding GST) (2021: \$2,267). The funding was spent on sports equipment and swimming lessons. 100% of the students participated in organised sports.

Statement of Compliance with Employment Policy

For the year ended 31 December 2022 the Maranatha Christian School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements, in accordance with our integration deed regarding tagged positions.

Independent auditor's report

To the readers of the financial statements of Maranatha Christian School for the year ended 31 December 2022

The Auditor-General is the auditor of Maranatha Christian School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

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

Our audit was completed on 29 May 2022. 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 Opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 21 to 22, and pages 26 to 40 but does not include the financial statements, and our auditor's report thereon.

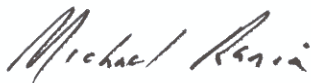
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Annual Plan Variance Report 2022

**Maranatha Christian School
Board of Trustees**

Growing Christ-Centred Learners & Leaders



**MARANATHA
CHRISTIAN SCHOOL**

Strategic Aim 1: Navigating Life with Wisdom & Integrity

Maranatha Christian School will provide a Christ-Centered education that equips students to walk as confident Christians in the world.

Key Objective 1

Ākongā/Learners will develop confidence in their faith and know their identity in Christ.

Indicator

Students will be enthusiastic about their faith – developing Biblical knowledge, practical handling of the scripture and living a worshipful life.

Links to Kahui Ako Achievement Challenge & National Education & Learning Priority

Kahui Ako Achievement Challenge B: Local Curriculum – Christian Worldview.

Target 1.1

Teachers will develop and deliver engaging classroom programmes using the Special Character Progressions.

Actions & Measurable Outcomes

- Daily school-wide praise and worship will occur with singing booklets provided and used.
Actioned daily Terms 1, 2, 3 & 4.
 - Teachers will plan interesting devotional programmes based on the Special Character Progressions.
Actioned daily Terms 1, 2, 3 & 4.
 - Students engage in prayer and Bible readings.
Actioned daily Terms 1, 2, 3 & 4 via whole school prayer and worship and during class devotions.
 - Teachers will integrate our Special Character into all planning.
Ongoing. To become more intentional as the local curriculum is developed.
 - Bible References will be included in all curriculum progressions.
Ongoing. Updated in Special Character & Maths Progressions.
- To become more embedded in other areas as the local curriculum is further developed.*

Resources:

- Special Character Donations **\$8775** (shared between Special Character priorities)
- Special Character Resources **\$250**
- LNIC Kāhui Ako...
 - o Professional Learning & Collaboration - Zoom Communities.
 - o Networking Opportunities & Kāhui wide Collaboration Events – ‘Big Day In’ & School Visits.

End of year analysis...

- All activities/events were actioned to the desired outcomes. No variance to report.

Strategic Aim 1: Navigating Life with Wisdom & Integrity

Maranatha Christian School will provide a Christ-Centred education that equips students to walk as confident Christians in the world.

Key Objective 3

Values of 'Love, Integrity, Faith & Excellence' (L.I.F.E) will be explicitly taught and evident in all aspects of school life.

Indicator

L.I.F.E values will be evident in planning and programmes of learning.

Links to Kahui Ako Achievement Challenge & National Education & Learning Priority

Kahui Ako Achievement Challenge B: Local Curriculum – Christian Worldview.

Target 1.2

LIFE Values will be evident in planning and visible in staff and student interactions.

Actions & Measurable Outcomes

- Teachers will be intentional about explicit teaching of LIFE Values in programmes of learning.
Actioned daily Terms 1, 2, 3 & 4. Intentional connections are made during the whole school devotional programme, more so than in classes.
- Teachers will look specifically for LIFE values in action in all students in their class over each term (awarded weekly).
Actioned daily Terms 1, 2, 3 & 4 via LIFE Tokens (Teacher & Student Leaders) as evident in whānau group token boxes. Weekly LIFE Certificates.
- Special school leadership tokens for Peer Mediators/Bus Monitors to acknowledge LIFE values in the playground/on the bus.
Actioned daily Terms 1, 2, 3 & 4 via LIFE Tokens (Student Leadership) as evident in whānau group token boxes.
- Teachers will encourage one another in the Word weekly and pray for one another.
Actioned daily Terms 1, 2, 3 & 4 via scheduled prayer and devotions before school and ad hoc based on individual needs.
- Students and teachers will resolve conflicts appropriately, showing love and integrity (following the restorative action plan).
Ongoing. Evident via yellow slips, restorative chats and noticing of trends in data.

Resources:

- Special Character Donations **\$8775** (shared between Special Character priorities)
- LNIC Kāhui Ako...
 - Professional Learning & Collaboration - Zoom Communities.
 - Networking Opportunities & Kāhui wide Collaboration Events – 'Big Day In' & School.

End of year analysis...

- All activities/events were actioned to the desired outcomes. No variance to report.

Strategic Aim 2: Leaders of Innovation & Excellence

Maranatha Christian School will embed a leading culture of innovation and excellence in all areas of school life.

Key Objective 1

Innovative teaching and learning programmes will draw on current pedagogical thinking leading to positive outcomes for all ākonga/learners.

Indicator

Students will show measurable progress in achievement against national expectations.

Target 1:1.1

Students not yet achieving in **reading** will make more than 12 months of progress by the end of the year.

Actions & Outcomes for Target 1:2.1	Time	Who	Progress Towards Outcomes
3rd Wave learner programmes adapted for use and evident in planning.	Ongoing	Teachers	Actioned Terms 1, 2, 3 & 4.
Termly Running Records (3) taken with planning reflecting identified needs.	Termly	Teachers	Actioned Terms 1, 2, 3 & 4. Use of Running Records a focus of the Junior Team including entering results in Edge (SMS). A Senior Team focus, as required, for individual students.
Advice/guidance on effective 3rd Wave learner strategies and Running Record assessment provided.	Terms 3&4	SENCo R/Support	Individual support/guidance provided to staff, as required by Reading Support Teacher.
Learning Support staff will take 1:1 or groups to support 3rd-Wave learners.	Terms 1-4	SENCo TA	Actioned Terms 1, 2, 3 & 4. Including Tutor Reading & HPP (Linking Oral Language & Literacy) programmes.
Non-3rd Wave learners supported through the Reading Support Programme.	Ongoing	R/Support	Actioned Terms 1, 2, 3 & 4. Evident via individualised 'Reading Support Programme' delivered by a former Reading Recovery Teacher. Concluded end of Term 3.
Termly staff/team meetings scheduled with learning conversations minuted.	Termly	SLT	Termly - via staff analysis of termly OTJ data
Home-school partnerships will be established by teachers.	Terms 1&2	Teachers	Ongoing, via 1:1 Meetings, Goal Setting, Learning Conferences, external tutoring and agency support.

Resources

- Learning Support Budget (Target Learners) **\$4600**
- Mathematics Resource Budget **\$800**
- LNIC Kāhui Ako Professional Learning & Collaboration - Zoom Communities

Overall Teacher Judgement (OTJ) Towards Target 1:1.1

Students not yet achieving in **reading** will make more than 12 months of progress by the end of the year.

Target Group: 10 students in the cohort, 7% of the school roll as of 25.03.22

All students are also represented in the *Reading & Math targets*.

Overall Teacher Judgement (OTJ) <i>Based on assessment data, teacher observation & conferencing, student voice and evaluation, work samples & presentation at relevant curriculum levels.</i>	Term 1 Overall Teacher Judgement	Term 2 Overall Teacher Judgement	Term 3 Overall Teacher Judgement	Term 4 Overall Teacher Judgement
Achieved Target (Accelerated progress - closed the gap!)		1/10 (10%)	5/9 (56%)	7/9 (78%)
Made Progress & On Track (Projecting to achieve the target by end of the year)	4/10 (40%)	3/10 (30%)	2/10 (22%)	
Made Some Progress (Not tracking towards achieving target)	6/10 (60%)	6/10 (60%)	2/9 (22%)	2/9 (22%)

End of year analysis...

- 78% of students in the cohort achieved the target.
- 22% of students in this cohort made progress towards the target (including x1 leaver).
- Implemented 3rd-wave programmes have shown improved engagement and achievement.
- 1:1 interventions have proven effective in raising self-esteem and therefore improved engagement.
- Work continued to engage some families with home/school partnerships.

Reasons for variance...

- Trauma impacting ability to retain learning.
- COVID-related disruptions to well-being and learning.
- One student had been 'on track' to achieve the target during Term 3, then consolidated during Term 4.

Evaluation (where to next in 2023)...

- One of the two students who did not achieve the target has since left the school.
- Comprehensive 3rd wave screening to identify specific/complex learning needs with strategies implemented.

Strategic Aim 2: Leaders of Innovation & Excellence

Maranatha Christian School will embed a leading culture of innovation and excellence in all areas of school life.

Key Objective 1

Innovative teaching and learning programmes will draw on current pedagogical thinking leading to positive outcomes for all ākonga/learners.

Indicator

Students will show measurable progress in achievement against national expectations.

Target 1:1.2

Students not yet achieving in **writing** will make more than 12 months of progress by the end of the year.

Actions & Outcomes for Target 1:2.1	Time	Who	Progress Towards Outcomes
3rd Wave learner programmes adapted for use and evident in planning.	Ongoing	Teachers	Actioned Terms 1, 2, 3 & 4.
Student work reviewed against rubrics and new goals set.	Termly	Teachers	Ongoing. Use of writing rubrics evident in SLT planning checks and OTJ formation. Used to inform planning, practice and reporting. Termly data discussed in staff meetings
Advice/guidance on effective 3rd Wave learner strategies provided.	Terms 3&4	SENCo	Actioned Terms 1, 2, 3 & 4. Scheduled Staff Meetings. Adhoc as required for 1:1 teacher guidance & support.
Learning Support staff will take 1:1 or groups to support 3rd-Wave learners.	Terms 1-4	SENCo TA	Actioned Terms 1, 2, 3 & 4. Addition of Pasifika Learners Advancing (PLA) tutoring Term 2, 3 & 4.
Termly staff/team meetings scheduled with learning conversations minuted.	Termly	SLT	Actioned Terms 1, 2, 3 & 4. Staff Meetings dedicated to OTJ analysis (R,W,M) and related discussion.
Home-school partnerships will be established by teachers.	Terms 1&2	Teachers	Ongoing, via 1:1 Meetings, Goal Setting, Learning Conferences, external tutoring and agency support.

Resources

- Learning Support Budget (Target Learners) **\$4600**
- Literacy Resource Budget **\$1800**
- LNIC Kāhui Ako Professional Learning & Collaboration - Zoom Communities

Overall Teacher Judgement (OTJ) Towards Target 1:2.2

All students not yet achieving curriculum expectations in **writing** will meet curriculum expectations by the end of 2021.

Target Group: 10 students in the cohort, 7% of the school roll as of 25.03.22

All students are also represented in the *Reading & Math targets*.

Overall Teacher Judgement (OTJ) <i>Based on assessment data, teacher observation & conferencing, student voice and evaluation, work samples & presentation at relevant curriculum levels.</i>	Term 1 Overall Teacher Judgement	Term 2 Overall Teacher Judgement	Term 3 Overall Teacher Judgement	Term 4 Overall Teacher Judgement
<i>Achieved Target (Accelerated progress - closed the gap!)</i>				5/9 (56%)
<i>Made Progress & On Track (Projecting to achieve the target by end of the year)</i>	5/10 (50%)	5/10 (50%)	7/9 (78%)	
<i>Made Some Progress (Not tracking towards achieving target)</i>	5/10 (50%)	5/10 (50%)	2/9 (22%)	4/9 (44%)

End of year analysis....

- 56% of students in the cohort achieved the target.
- 44% of students in this cohort made progress towards the target (including x1 leaver).
- Implemented 3rd-wave programmes have shown improved engagement and achievement.
- 1:1 interventions have proven effective in raising self-esteem and therefore improved engagement.
- Work continued to engage some families with home/school partnerships.
- Structured writing programme implemented effectively in one class.

Reasons for variance...

- Trauma impacting ability to retain learning.
- COVID-related disruptions to well-being and learning.
- Two students had been 'on track' to achieve the target during Term 3, then consolidated during Term 4.
- Deeper underpinning cognitive weaknesses are still to be identified.

Evaluation (where to next in 2023)...

- Some students did not make the same connections with writing as they did with reading and/or math. This will require a change of approach.
- Comprehensive 3rd wave screening to identify specific/complex learning needs with strategies implemented.
- Structured writing programme to be implemented throughout the senior school.

Strategic Aim 2: Leaders of Innovation & Excellence

Maranatha Christian School will embed a leading culture of innovation and excellence in all areas of school life.

Key Objective 1

Innovative teaching and learning programmes will draw on current pedagogical thinking leading to positive outcomes for all ākonga.

Indicator

Students will show measurable progress in achievement against national expectations.

Target 1:1.3

Students not yet achieving in **mathematics** will make more than 12 months of progress by the end of the year.

Actions & Outcomes for Target 1:2.1	Time	Who	Progress Towards Outcomes
3rd Wave learner programmes adapted for use and evident in planning.	Ongoing	Teachers	Actioned Terms 1, 2, 3 & 4.
Student work reviewed against rubrics and new goals set.	Termly	Teachers	Ongoing. Use of writing rubrics evident in SLT planning checks and OTJ formation. Used to inform planning, practice and reporting. Termly data discussed in staff meetings
Advice/guidance on effective 3rd Wave learner strategies provided.	Terms 3&4	SENCo	Actioned Term 2. Numicon sets purchased and PLD provided to L/Support & Junior Team. Ref. Meeting schedule & minutes.
Learning Support staff will take 1:1 or groups to support 3rd-Wave learners.	Terms 1-4	SENCo TA	Actioned Terms 1, 2, 3 & 4.
Termly staff/team meetings scheduled with learning conversations minuted.	Termly	SLT	Actioned Term 2 (specific to maths). Termly Staff Meetings dedicated to OTJ analysis (R,W,M) and related discussion.
Home-school partnerships will be established by teachers.	Terms 1&2	Teachers	Ongoing, via 1:1 Meetings, Goal Setting and Learning Conferences and external tutoring.

Resources:

MCS PLD Budget (including teacher release) **\$4150** (shared between priorities)

Learning Support Staff 'Target' allocation (Not including Special Education & ESOL) **\$4600** (shared between priorities)

Mathematics Resources Budget **\$800**

Overall Teacher Judgement (OT.J) Towards Target 1.2.3

All students not yet achieving curriculum expectations in **mathematics** will meet curriculum expectations by the end of 2021.

Target Group: 10 students in the cohort, 7% of the school roll as of 25.03.22

All students are also represented in the *Reading & Math targets*.

Overall Teacher Judgement (OT.J) <i>Based on assessment data, teacher observation & conferencing, student voice and evaluation, work samples & presentation at relevant curriculum levels.</i>	Term 1 Overall Teacher Judgement	Term 2 Overall Teacher Judgement	Term 3 Overall Teacher Judgement	Term 4 Overall Teacher Judgement
Achieved Target (Accelerated progress - closed the gap!)				5/9 (56%)
Made Progress & On Track (Projecting to achieve the target by end of the year)	5/10 (50%)	5/10 (50%)	5/9 (56%)	
Made Some Progress (Not tracking towards achieving target)	5/10 (50%)	5/10 (50%)	4/9 (44%)	4/9 (44%)

End of year analysis...

- 56% of students in the cohort achieved the target.
- 44% of students in this cohort made progress towards the target (including x1 leaver).
- Implemented 3rd-wave programmes have shown improved engagement and achievement.
- Introduction of Numicon and extended development of place value knowledge and understanding in junior school provided strong foundations.
- Work continued to engage some families with home/school partnerships.

Reasons for variance...

- Trauma impacting ability to retain learning.
- COVID-related disruptions to well-being and learning.
- Negative attitude towards learning impacting progress.
- One student made significant progress but did not meet the curriculum target.
- Deeper underpinning cognitive weaknesses are still to be identified.

Evaluation (where to next in 2023)...

- Professional development around student engagement.
- Comprehensive 3rd wave screening to identify specific/complex learning needs with strategies implemented.
- Numicon resources to be implemented throughout the Senior school.
- Repetition and explicit breakdown of concepts will continue to be required.

Strategic Aim 3: Building a Connected & Interactive Community

Maranatha Christian School will maintain a connected and interactive partnership with the school and wider community.

Key Objective 2

Strengthening cohesion between boards, leadership, staff and community.

Indicator

Māori & Pasifika partnerships will be strengthened leading to improved culturally responsive outcomes.

Target 3:2.1

In partnership with the Māori & Pasifika community, their language, culture and identity will be promoted and celebrated.

Actions & Measurable Outcomes

- Termly Māori Whānau Hui & Pasifika Fono will be held where the existing Māori & Pasifika Aspiration Plan will be reviewed and minuted.
Actioned Terms 2 & 3. Next steps - to engage with Local Iwi (Te Āti Awa) via Te Mako (CORE) and/or Wellington 10th Trust.
Work commenced Term 4 for Discovery ECE and Maranatha to connect with local iwi - initiated by Te Mako (CORE Education).
- Significant Māori & Pasifika cultural celebrations will be observed.
Matariki Hui (Star Gazing, Breakfast, Prayer Traditional Māori Games & Activities) & Samoan Language Week (Oral & Written Language) were observed.
White Sunday was not observed at Maranatha this year due to a bereavement in the school community at the time.
- Teachers will participate in Te Reo & Tikanga Māori and NZ Histories Professional Learning and incorporate it into their classroom programmes.
LNIC Kāhui Ako Conference - Keith Newman (Bible & Treaty), CORE Education - Te Mako (Culturally Responsive Practice & Te Reo Māori) via weekly staff meeting sessions - Terms 2 & 3.
Work commenced Term 4 between Discovery ECE and Maranatha to build on our shared Christian Tikanga with a culturally responsive approach to acknowledging graduates and welcoming new students & whānau - facilitated by Te Mako (CORE Education).
- Te Reo and Tikanga Māori will be taught in all classes with written and oral Te Reo Māori evident around the school.
Actioned Terms 2, 3 & 4. Evident in SLT Walk-Throughs (increased use of Te Reo oral language in class, written and oral communications, signage and student performances (singing and introductions at assembly). Visual displays depict current (not historical) learning, including depicting important places to the Māranatha whānau as well as our special character. Cultural Dances performed in Term 3, showcased Māori & Pasifika as well as all cultures represented at Maranatha. Programme involved parents/whānau/community representing whanaungatanga – developing of strong, meaningful and authentic relationships between children and families/whānau. Performances were shared at Celebration Evening (Term 4) including the haka to honour those leaving.
ERO Evaluation Partner commented positively on the efforts made by staff to include Te Reo in everyday lessons.
- Teachers' inquiry will reflect learning progress.
Actioned Terms 1, 2, 3 & 4

Resources

- LNIC Kāhui Ako
 - CORE Education – Culturally Responsive PLD – 50 Hours
 - Professional Learning & Collaboration - Zoom Communities
- Cultural Responsiveness Budget **\$350**
- Special Character Budget (Specific to Cultural Responsiveness) **\$3000**

End of year analysis...

- 72% (10 out of 14) of activities/events were able to be actioned to the desired outcomes.
- Engagement from the teachers was evident through the increased and deliberate use of Te Reo in all classes and their commitment to culturally responsive professional development.
- Increased visibility of Māori and Pasifika language, culture, values and identity was evident across the school.
- Work was supported by our Māori Whānau Group & Pasifika Fono, although hui numbers were low (and only two meetings were held) due to personal circumstances.

Reasons for variance...

- COVID-related restrictions
- Personal circumstances

Evaluation (where to next in 2023)...

- Continue with a culturally responsive focus in 2023.
- Re-connecting and engaging with our Māori Whānau Group and Pasifika Fono after another difficult year
- Continuing collaborative work with our Kāhui Ako (Lower North Island Christian Schools Community of Learning) in this area.

Strategic Aim 3: Building a Connected & Interactive Community

Maranatha Christian School will maintain a connected and interactive partnership with the school and wider community.

Key Objective 2

Strengthening cohesion between boards, leadership, staff and community.

Indicator

Opportunities to pray for and with each other will be evident within and across the school.

Target 3:2.2

A range of opportunities for prayer will be available across the school community.

Actions & Measurable Outcomes

- Weekly prayer meetings are scheduled for students to attend.
Actioned Terms 1, 2, 3 & 4. Evident via weekly scheduled prayer and worship meetings.
- Termly community prayer meetings are scheduled and organised by MFB.
*Actioned Term 2 (Matariki Hui).
Missed during Term 3 due to high illness rates. Dedicated time in prayer occurred at the SLT/BoT/MFB weekend hui on 05.11.22.
If an MFB priority, consider it as a target again in 2023. An additional consideration for contributing churches is to pray for the school (Like ANZACS).*
- All meetings (BOT/MFB/Staff/Parent/etc) are opened with prayer.
Actioned Terms 1, 2, 3 & 4.
- School day begins with scheduled prayer and worship with each class allocated time for prayer during devotions.
Actioned daily Actioned Terms 1, 2, 3 & 4 via whole school prayer and worship and during class devotions.
- School chaplain - opportunities for the children to pray with spiritual leaders.
*Pending appointment of new Chaplain (COVID delayed).
Terms 2, 3 & 4 - Pastor John & Children's Pastor Josh were available to share The Word and pray during assemblies and special events (not 1:1).*
- Opportunities will be made to pray with others in the Kahui Ako and to share around Special Character.
Actioned Terms 1, 2, 3 & 4. Evident via scheduled Zoom communities, conference breakout groups and LNIC Kāhui Ako SLT Road Trip visits.

Resources

- Special Character Donations \$8775 (shared between Special Character priorities)
- Special Character Resources \$250
- Community Engagement Budget \$800

End of year analysis...

- All activities/events were actioned to the desired outcomes with the exception of 3 missed community prayer events.
- Engagement from the community, staff and students was evident during times of prayer.
- Starting each day with prayer and worship was a change in our structure which developed whanaungatanga (close connections between people).

Reasons for variance...

- COVID-related restrictions
- Scheduling conflicts and availability of board members

Evaluation (where to next in 2023)...

- School Leadership and MFB to include prayer and praise in community events

Strategic Aim 3: Building a Connected & Interactive Community

Maranatha Christian School will maintain a connected and interactive partnership with the school and wider community.

Key Objective 3

Professional learning will be in collaboration with the Lower North Island Christian Schools Community of Learning (LNIC Kāhui Ako).

Indicator

Staff will be active participants in professional development and learning aligned with LNIC Kāhui Ako Achievement Objectives.

Target 3:3.1

Maranatha Christian School will be an active participant in the Lower North Island Christian Community of Learning (LNIC Kāhui Ako).

Actions & Measurable Outcomes

- All staff to attend 'The Big Day' Kahui Ako Collaboration events including facilitating learning conversations and running workshops, as appropriate.
- **Actioned Term 1. Evident via full MCS staff attendance at keynotes and breakout groups with constructive (and positive) feedback received.**
- Staff to facilitate learning conversations or present workshops at 'The Big Day Out', as appropriate.
- **Actioned Term 1. Evident by three MCS staff presenting (a high ratio given our small school size).**
- Teaching staff to participate in relevant (termly) Kāhui Ako Professional Learning Groups (PLG).
- **Actioned Terms 1, 2, 3 & 4. Full staff participation and engagement are evident in Zoom communities, and CORE PLD with Te Mako. Senior Leaders & Within School Leader/Teacher attended LNIC Kāhui Ako Evaluation Hui on 18.11.22.**

Resources

- LNIC Kāhui Ako
 - Professional Learning & Collaboration - Zoom Communities.
 - Networking Opportunities & Kāhui wide Collaboration Events – 'Big Day In' & School Visits.
 - Within-School Lead Teacher Release - 6 days (shared between priorities).

End of year analysis...

- All activities/events/learning opportunities were actioned to the desired outcomes.
- Engagement from the staff was evident through attendance and active contributions towards learning communities with the implementation of new learning evident in classrooms.

Reasons for variance...

- No variance to report.

Evaluation (where to next in 2023)...

- Continue collaborative work with our Kāhui Ako (Lower North Island Christian Schools Community of Learning) working towards the shared vision and achievement challenges.
- Outwork achievement challenges specific to digital technology and culturally responsive practice.

Links to National Education and Learning Priorities (NELP)

NELP Objective 1: Learners at the Centre

Action 2: Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, language and cultures.

Link to Target 3:2.1 (In partnership with the Māori & Pasifika community, their language, culture and identity will be promoted and celebrated).

NELP Objective 2: Barrier-Free Access

Action 3: Reduce barriers to education for all, including Māori and Pacific learners/ākonga, disabled learners and those with learning support needs.

Link to Target 3:2.1 (In partnership with the Māori & Pasifika community, their language, culture and identity will be promoted and celebrated).

Action 4: Ensure every learner/ākonga gain sound foundation skills including language, literacy and numeracy.

Link to Targets...

1:1.1 Students not yet achieving in reading will make more than 12 months of progress by the end of the year.

1:1.2 Students not yet achieving in writing will make more than 12 months of progress by the end of the year.

1:1.3 Students not yet achieving in mathematics will make more than 12 months of progress by the end of the year.

NELP Objective 3: Quality Teaching & Leadership

Action 5: Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning.

Link to Target 3:2.1 (In partnership with the Māori & Pasifika community, their language, culture and identity will be promoted and celebrated).

Action 6: Develop staff to strengthen teaching, leadership and learner support capability across the education workforce.

Link to Targets

1:1.1 Students not yet achieving in reading will make more than 12 months of progress by the end of the year.

1:1.2 Students not yet achieving in writing will make more than 12 months of progress by the end of the year.

1:1.3 Students not yet achieving in mathematics will make more than 12 months of progress by the end of the year.

3:3.1 Staff will be active participants in professional development and learning aligned with LNIC Kāhui Ako Achievement Objectives.

Refer to the full Charter, Strategic & Annual Plan Document for further NELP details as they pertain to each Annual Plan Target.

End of Report