

MARIST COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	70
Principal:	Raechelle Taulu
School Address:	31 Alberton Ave, Mt Albert, Auckland, 1025
School Postal Address:	31 Alberton Ave, Mt Albert, Auckland, 1025
School Phone:	09 846 8311
School Email:	admin@maristcollege.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Stephen Dallow	Presiding Member	Elected	October 2022
Raechelle Taulu	Principal ex Officio	Appointed	Current
Sela Alo	Parent Representative	Elected	October 2022
James Burr	Parent Representative	Elected	January 2022
Anjana Paul	Parent Representative	Elected	October 2022
Alipa Solomona	Parent Representative	Elected	January 2022
Michael Alofa	Proprietor Representative	Appointed	October 2022
Tracy Beuth	Proprietor Representative	Appointed	October 2022
Philip Marshall	Proprietor Representative	Appointed	June 2021
Gerard Thompson	Proprietor Representative	Appointed	October 2022
Oonagh Turner	Proprietor Representative	Appointed	October 2022
Hazel Brook	Staff Representative	Elected	March 2021
Makerita Tagomoa-Papali'i	Staff Representative	Elected	October 2022
Carmelite Tipi	Student Rep	Elected	October 2021

Accountant/Service Provider: Internal

MARIST COLLEGE

Annual Report - For the year ended 31 December 2021

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Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Stephen Dallow

Full Name of Presiding Member

Dallow

Signature of Presiding Member

20/7/22.

Date:

Raechell Taulu

Full Name of Principal

R. Taulu

Signature of Principal

20/07/22

Date:

Marist College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	6,431,513	6,266,208	6,154,349
Locally Raised Funds	3	978,502	899,125	1,073,335
Use of Proprietor's Land and Buildings		1,404,000	2,000,000	2,246,400
Interest Income		18,347	30,000	31,527
International Students	4	67,814	46,500	166,966
Other Revenue		30,682	21,000	69,600
		<u>8,930,858</u>	<u>9,262,833</u>	<u>9,742,177</u>
Expenses				
Locally Raised Funds	3	339,857	421,996	498,484
International Students	4	30,244	16,160	65,162
Learning Resources	5	5,708,077	5,655,380	5,392,794
Administration	6	584,932	592,159	605,141
Finance		8,806	3,500	4,763
Property	7	1,850,570	2,446,724	2,622,981
Depreciation	11	234,639	293,382	352,188
Loss on Disposal of Property, Plant and Equipment		(98,772)	-	126,056
Amortisation of Intangible Assets	12	3,564	6,564	3,564
		<u>8,661,917</u>	<u>9,435,865</u>	<u>9,671,133</u>
Net Surplus / (Deficit) for the year		268,941	(173,032)	71,044
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>268,941</u>	<u>(173,032)</u>	<u>71,044</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.

Marist College
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	502,882	611,186	271,386
Accounts Receivable	9	431,260	360,085	367,019
GST Receivable		19,658	26,166	26,160
Prepayments		79,525	79,570	79,570
Investments	10	1,869,245	1,468,516	1,942,315
		<u>2,902,570</u>	<u>2,545,523</u>	<u>2,686,450</u>
Current Liabilities				
Accounts Payable	13	522,254	565,778	465,496
Revenue Received in Advance	14	202,844	234,561	235,552
Provision for Cyclical Maintenance	15	72,487	11,526	11,526
Finance Lease Liability	16	37,629	32,383	32,383
Funds held in Trust	17	70,764	102,103	103,917
		<u>905,978</u>	<u>946,351</u>	<u>848,874</u>
Working Capital Surplus/(Deficit)		1,996,592	1,599,172	1,837,576
Non-current Assets				
Property, Plant and Equipment	11	943,692	820,644	822,746
Equitable Leasehold Interest	12	74,844	74,844	78,408
		<u>1,018,536</u>	<u>895,488</u>	<u>901,154</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	147,872	167,758	167,758
Finance Lease Liability	16	78,482	80,690	80,690
		<u>226,354</u>	<u>248,448</u>	<u>248,448</u>
Net Assets		<u><u>2,788,774</u></u>	<u><u>2,246,212</u></u>	<u><u>2,490,282</u></u>
Equity		<u><u>2,788,774</u></u>	<u><u>2,246,212</u></u>	<u><u>2,490,282</u></u>

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

Marist College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		2,490,282	2,391,181	2,391,175
Total comprehensive revenue and expense for the year		268,941	(173,032)	71,044
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		29,551	28,063	28,063
Equity at 31 December		2,788,774	2,246,212	2,490,282
Retained Earnings		2,704,772	2,091,165	2,335,235
Reserves		84,002	155,047	155,047
Equity at 31 December		2,788,774	2,246,212	2,490,282

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.

Marist College
Statement of Cash Flows
For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,568,871	1,466,208	1,528,921
Locally Raised Funds		1,042,080	859,233	1,040,543
International Students		34,166	(38,554)	81,912
Goods and Services Tax (net)		6,508	(25,156)	(25,156)
Payments to Employees		(1,040,079)	(1,069,208)	(982,508)
Payments to Suppliers		(1,206,837)	(1,098,316)	(1,265,474)
Interest Paid		(8,812)	(3,500)	(4,763)
Interest Received		19,908	33,256	34,782
Net cash from/(to) Operating Activities		415,805	123,963	408,257
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(256,814)	(191,297)	(222,135)
Sale/(Purchase) of Investments		73,070	(196,627)	(932,428)
Net cash from/(to) Investing Activities		(183,744)	(387,924)	(1,154,563)
Cash flows from Financing Activities				
Furniture and Equipment Grant		29,550	28,063	28,063
Finance Lease Payments		3,038	57,910	57,910
Funds Administered on Behalf of Third Parties		(33,153)	(110,859)	(92,910)
Net cash from/(to) Financing Activities		(565)	(24,886)	(6,937)
Net increase/(decrease) in cash and cash equivalents		231,496	(288,847)	(753,243)
Cash and cash equivalents at the beginning of the year	8	271,386	900,033	1,024,629
Cash and cash equivalents at the end of the year	8	502,882	611,186	271,386

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.

Marist College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Marist College (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 2021 to 31 December 2021 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 Proprietor'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 15.

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. 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.

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.

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.

Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

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) Investments

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

i) Property, Plant and Equipment

Land and buildings owned by the 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. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) Employee Entitlements

Short-term employee entitlements

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

l) Revenue Received in Advance

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

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

m) 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.

n) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

o) 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 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

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.

p) 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	1,436,809	1,412,544	1,413,774
Teachers' Salaries Grants	4,873,448	4,800,000	4,602,670
Other MoE Grants	121,256	53,664	137,905
	<u>6,431,513</u>	<u>6,266,208</u>	<u>6,154,349</u>

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

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	495,870	453,265	545,687
Fees for Extra Curricular Activities	379,246	336,680	344,447
Trading	14,129	16,000	74,751
Overseas Travel	-	-	26,355
Other Revenue	89,257	93,180	82,095
	<u>978,502</u>	<u>899,125</u>	<u>1,073,335</u>
Expenses			
Extra Curricular Activities Costs	325,654	414,350	368,605
Trading	7,504	7,646	103,524
Overseas Travel	6,699	-	26,355
	<u>339,857</u>	<u>421,996</u>	<u>498,484</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>638,645</u>	<u>477,129</u>	<u>574,851</u>

There was no Overseas Travel during the year ended 31 December 2021. (In 2020: There was no Overseas Travel during the year, trips were cancelled because of Covid-19 and refunded.)

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	2	1	19
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	67,814	46,500	166,966
Expenses			
Student Recruitment	7,324	-	20,655
Employee Benefit - Salaries	16,915	16,160	32,837
Other Expenses	6,005	-	11,670
	30,244	16,160	65,162
<i>Surplus/ (Deficit) for the year International Students</i>	37,570	30,340	101,804

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	231,367	197,324	223,307
Information and Communication Technology	38,457	5,290	25,677
Library Resources	3,078	3,240	2,543
Employee Benefits - Salaries	5,426,431	5,434,526	5,134,014
Staff Development	8,744	15,000	7,253
	5,708,077	5,655,380	5,392,794

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	11,572	11,000	11,312
Board Fees	5,165	7,480	7,590
Board Expenses	10,560	14,251	26,053
Communication	27,259	14,039	14,873
Consumables	1,619	2,500	1,517
Operating Lease (Contract Services (Fuji Xerox))	-	-	30,619
Legal Fees	-	10,000	-
Other	106,040	118,685	103,448
Employee Benefits - Salaries	407,623	388,535	389,610
Insurance	13,744	16,669	15,798
Service Providers, Contractors and Consultancy	1,350	9,000	4,321
	584,932	592,159	605,141

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	68,673	68,945	74,476
Consultancy and Contract Services	98,517	99,680	97,739
Cyclical Maintenance Provision	51,632	27,000	7,499
Grounds	2,636	11,140	5,858
Heat, Light and Water	77,313	77,600	59,612
Rates	699	250	232
Repairs and Maintenance	80,416	102,009	64,456
Use of Land and Buildings	1,404,000	2,000,000	2,246,400
Security	6,635	-	7,879
Employee Benefits - Salaries	60,049	60,100	58,830
	<u>1,850,570</u>	<u>2,446,724</u>	<u>2,622,981</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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.

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	502,882	611,186	271,386
Cash and cash equivalents for Statement of Cash Flows	<u>502,882</u>	<u>611,186</u>	<u>271,386</u>

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	7,036	38,993	38,992
Interest Receivable	4,873	6,433	6,434
Banking Staffing Underuse	-	-	6,934
Teacher Salaries Grant Receivable	419,351	314,659	314,659
	<u>431,260</u>	<u>360,085</u>	<u>367,019</u>
Receivables from Exchange Transactions	11,909	45,426	45,426
Receivables from Non-Exchange Transactions	419,351	314,659	321,593
	<u>431,260</u>	<u>360,085</u>	<u>367,019</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,869,245	1,468,516	1,942,315
Total Investments	1,869,245	1,468,516	1,942,315

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Equipment	670,585	191,297	98,772	-	(155,755)	804,899
Information and Communication Technology	114,739	59,970	-	-	(69,276)	105,433
Motor Vehicles	2,099	-	-	-	(2,099)	-
Library Resources	35,323	5,546	-	-	(7,509)	33,360
Balance at 31 December 2021	822,746	256,813	98,772	-	(234,639)	943,692

The following note can be used for each class of asset that are held under a finance lease:
The net carrying value of equipment held under a finance lease is \$62,239 (2020: \$132,520)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	1,779,496	(974,597)	804,899	1,588,199	(917,614)	670,585
Information and Communication Technology	556,372	(450,939)	105,433	496,402	(381,663)	114,739
Motor Vehicles	49,396	(49,396)	-	49,396	(47,297)	2,099
Textbooks	-	-	-	-	-	-
Library Resources	62,846	(29,486)	33,360	57,300	(21,977)	35,323
Balance at 31 December	2,448,110	(1,504,418)	943,692	2,191,297	(1,368,551)	822,746

12. Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the board's interest in capital works assets owned by the proprietor but paid for in whole or in part by the Board of Trustees, either from Government funding or from community raised funds.

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 40 years based on the economic life of the capital works assets involved. The interest may be realised on the sale of the capital works by the proprietor of the closure of the school.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
The major capital works assets included in the equitable leasehold interest are:			
Library/Multi Media Suite Building	34,986	34,986	36,652
Administration Building	39,858	39,858	41,756
Total	<u>74,844</u>	<u>74,844</u>	<u>78,408</u>

13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	56,595	206,609	106,327
Accruals	7,715	7,278	7,278
Banking Staffing Overuse	3,870	-	-
Employee Entitlements - Salaries	433,470	337,391	337,391
Employee Entitlements - Leave Accrual	20,604	14,500	14,500
	<u>522,254</u>	<u>565,778</u>	<u>465,496</u>
Payables for Exchange Transactions	522,254	565,778	465,496
	<u>522,254</u>	<u>565,778</u>	<u>465,496</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	49,897	83,545	83,545
Other revenue in Advance	152,947	151,016	152,007
	202,844	234,561	235,552

15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	179,284	179,284	201,918
Increase/ (decrease) to the Provision During the Year	50,386	27,000	7,499
Use of the Provision During the Year	(9,311)	(27,000)	(30,133)
Provision at the End of the Year	220,359	179,284	179,284
Cyclical Maintenance - Current	72,487	11,526	11,526
Cyclical Maintenance - Term	147,872	167,758	167,758
	220,359	179,284	179,284

16. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	37,629	32,383	32,383
Later than One Year and no Later than Five Years	78,482	80,690	80,690
	116,111	113,073	113,073
Represented by			
Finance lease liability - Current	37,629	32,383	32,383
Finance lease liability - Term	78,482	80,690	80,690
	116,111	113,073	113,073

17. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 70,764	\$ 102,103	\$ 103,917
	<u>70,764</u>	<u>102,103</u>	<u>103,917</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. 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 (Roman Catholic Bishop of Auckland) 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'.

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$1,017,123 (2020: \$1,119,697). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$110,129, (2020: \$108,954).

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,165	7,590
<i>Leadership Team</i>		
Remuneration	1,813,101	1,717,428
Full-time equivalent members	16	16
Total key management personnel remuneration	1,818,266	1,725,018

There are eight members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has Finance and Property (5 members) that meet monthly. 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	0 - 5	0 - 5

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	12.00	5.00
110 - 120	1.00	2.00
120 - 130	3.00	1.00
	16.00	8.00

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

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into any contractual agreements.

(Capital commitments at 31 December 2020: \$Nil)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

(b) operating lease for a school car;

	2021 Actual \$	2020 Actual \$
No later than One Year	4,275	7,470
Later than One Year and No Later than Five Years	780	2,230
	<u>5,055</u>	<u>9,700</u>

22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	502,882	611,186	271,386
Receivables	431,260	360,085	367,019
Investments - Term Deposits	1,869,245	1,468,516	1,942,315
Total Financial assets measured at amortised cost	<u>2,803,387</u>	<u>2,439,787</u>	<u>2,580,720</u>

Financial liabilities measured at amortised cost

Payables	522,254	565,778	465,496
Finance Leases	116,111	113,073	113,073
Total Financial Liabilities Measured at Amortised Cost	<u>638,365</u>	<u>678,851</u>	<u>578,569</u>

23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MARIST COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Marist College (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 21 July 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 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 the Crowe Australasia external audit division. 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 School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board are responsible for the other information. The other information obtained at the date of our report is the Marist Annual Plan and Variance Report 2021 and the Kiwisport Note 2021, but does not include the financial statements and our auditor's report thereon.

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

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

Independence

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

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



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand



MARIST COLLEGE ANNUAL PLAN AND VARIANCE REPORT 2021

In Mary's Way / Te Ara o Mēri

Bringing the Gospel of Jesus to the World. Thinking, judging, feeling and acting as Mary would in the world today.

'Do whatever he tells you'

John 2:5

Achievement in NCEA and UE: Marist College

Generated 9-Feb-2022

PR2 - Enrolment Based Cumulative Overall Results

Marist College

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2017	95.1	100.0	96.8	85.3
2018	91.4	99.0	91.8	74.5
2019	95.0	100.0	96.8	86.2
2020	97.7	100.0	93.9	82.9
2021	95.0	98.7	98.2	92.7

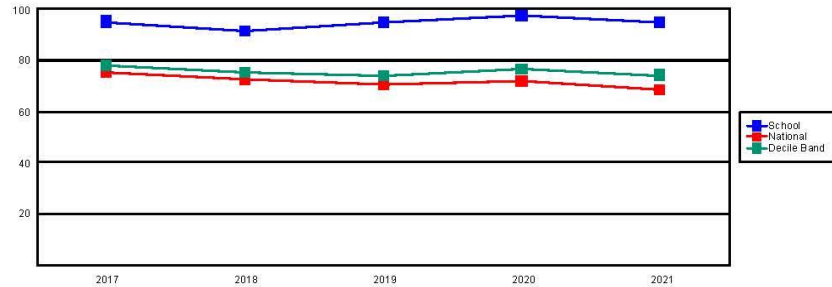
National

Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
75.0	78.5	65.5	48.9
72.4	77.6	66.1	48.9
70.6	77.5	67.3	49.3
71.8	80.1	72.1	53.4
68.5	77.4	69.9	50.8

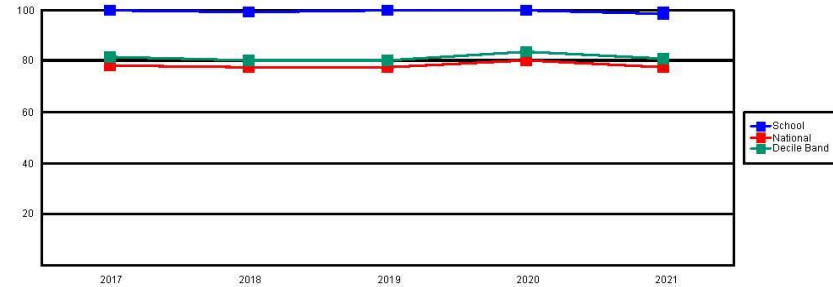
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Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
78.2	81.3	66.1	47.2
75.2	80.1	66.3	47.2
73.7	80.2	67.5	46.6
76.5	83.9	73.1	51.6
74.3	80.9	71.6	49.7

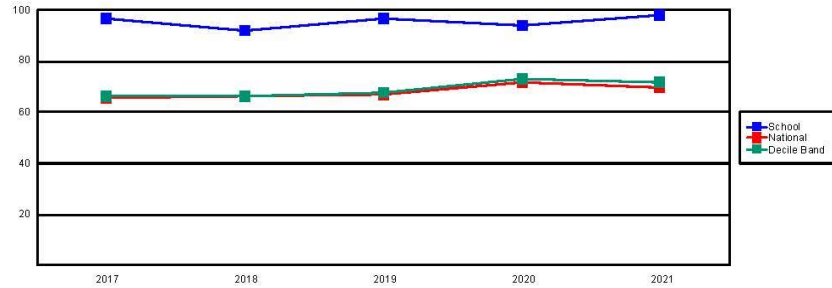
Year 11 - NCEA Level 1



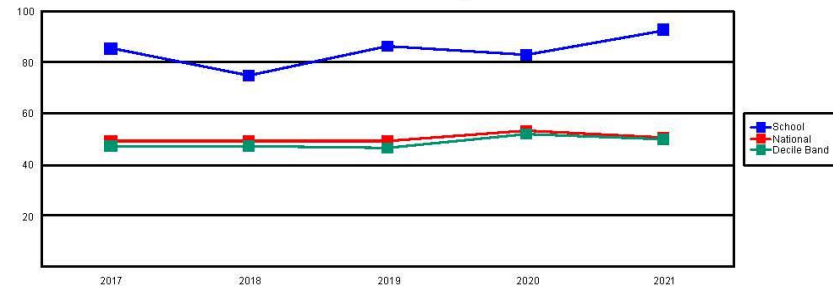
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance

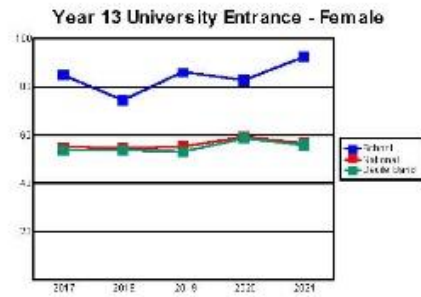
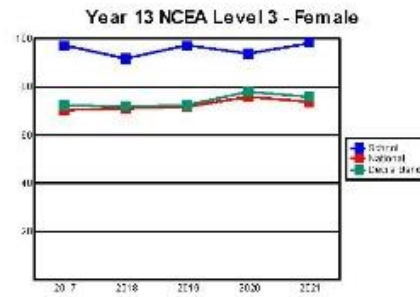
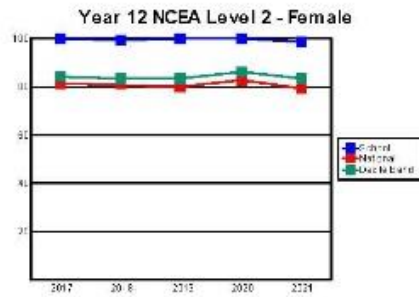
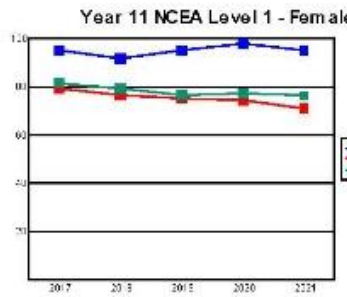
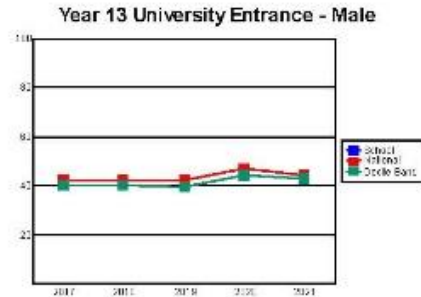
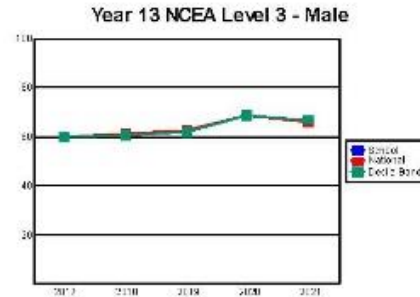
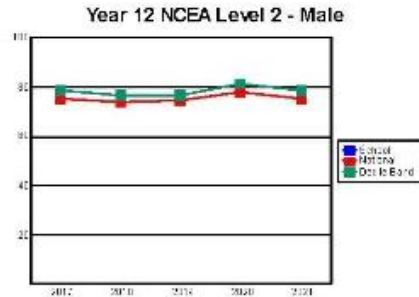
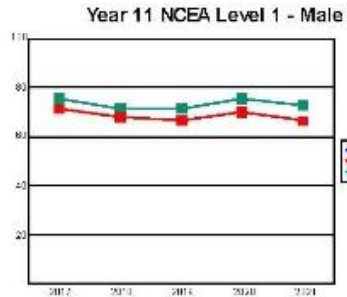


Achievement in NCEA and UE: Marist College

Generated 9-Feb-2022

PR2 - Enrolment Based Cumulative Results by Gender

Academic Year	Marist College				National				Decile 4-7			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2017					71.0	75.5	80.1	42.1	75.1	78.6	59.9	39.8
2018					68.2	74.2	61.0	42.4	71.6	76.7	60.3	40.0
2019					66.5	74.7	62.3	42.2	71.2	76.9	61.9	39.4
2020					69.6	77.8	68.5	46.8	75.6	81.4	68.3	44.3
2021					66.2	75.4	66.1	44.4	72.6	78.8	66.9	42.7
Female												
2017	95.1	100.0	96.8	85.3	79.2	81.5	70.5	55.2	81.6	84.2	72.1	54.4
2018	91.4	99.0	91.8	74.5	76.8	81.0	70.7	54.8	79.2	83.7	72.0	54.0
2019	95.0	100.0	96.8	86.2	74.9	80.2	71.9	55.8	76.4	83.6	72.6	53.4
2020	97.7	100.0	93.9	82.9	74.1	82.4	75.5	59.6	77.4	86.4	77.6	58.8
2021	95.0	98.7	98.2	92.7	70.8	79.3	73.5	56.6	76.2	83.2	76.0	56.4



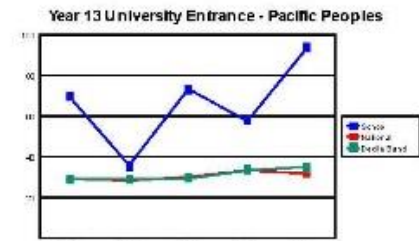
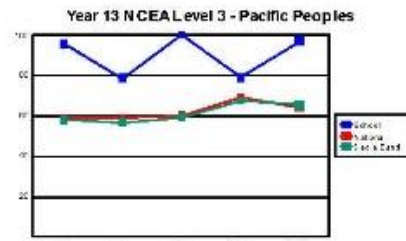
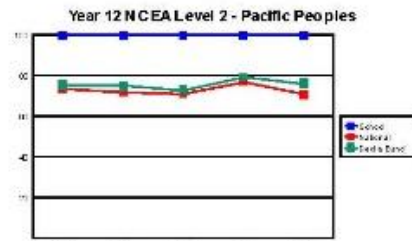
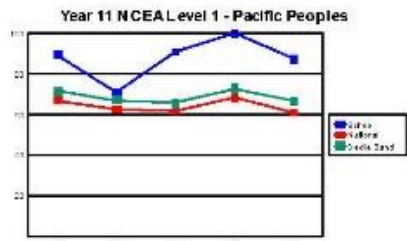
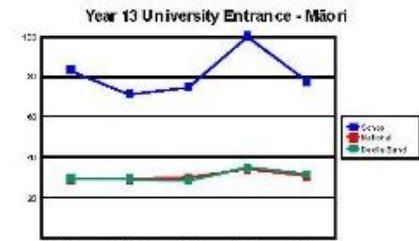
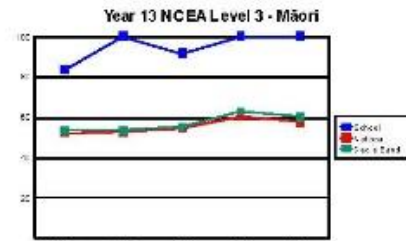
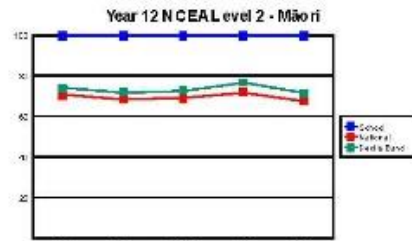
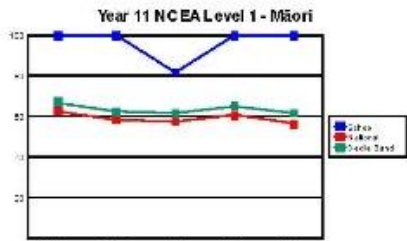
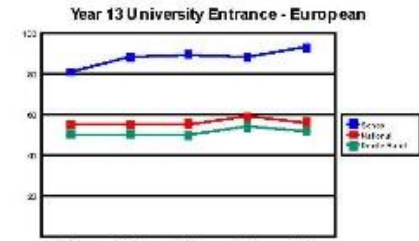
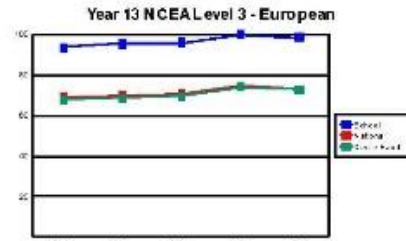
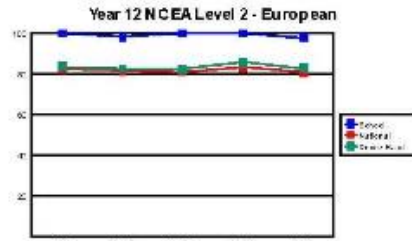
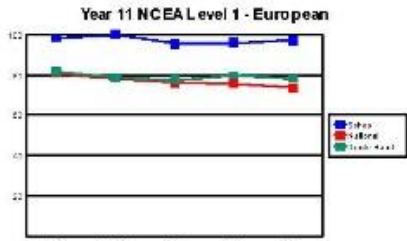
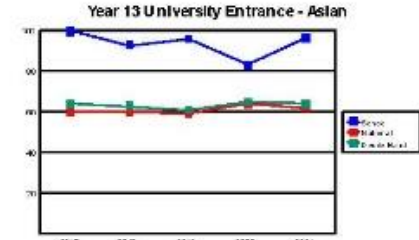
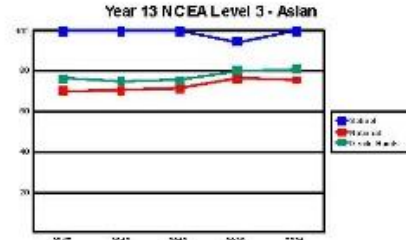
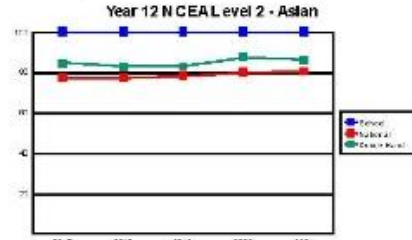
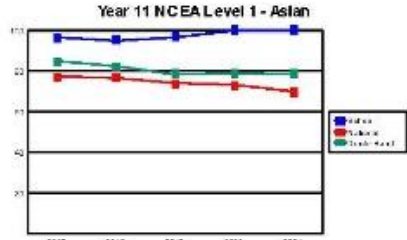
Achievement in NCEA and UE: Marist College

Generated 9-Feb-2022

PR2 - Enrolment Based Cumulative Results by Ethnicity

Academic Year	Marist College				National				Decile 4-7			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2017	96.4	100.0	100.0	100.0	77.3	77.6	70.2	60.1	84.7	84.4	76.4	63.9
2018	95.2	100.0	100.0	92.9	76.9	77.3	70.5	60.1	82.2	83.0	75.1	62.7
2019	96.8	100.0	100.0	96.0	73.9	78.3	71.3	59.3	78.4	83.1	75.7	61.0
2020	100.0	100.0	94.4	83.3	73.1	80.0	76.5	64.1	79.0	87.4	80.3	65.1
2021	100.0	100.0	100.0	96.4	69.6	80.7	75.8	62.2	78.4	86.3	81.1	64.2
European												
2017	98.1	100.0	93.6	80.9	80.5	82.3	69.2	55.0	81.5	83.6	67.9	50.1
2018	100.0	98.1	95.2	88.1	78.0	81.5	69.9	55.0	78.6	82.6	68.7	50.2
2019	95.5	100.0	95.8	89.6	76.0	81.1	70.8	55.1	77.5	82.3	69.4	49.6
2020	95.9	100.0	100.0	88.1	75.8	83.2	74.6	59.0	79.6	85.6	74.3	53.9
2021	97.0	97.7	98.3	93.3	73.5	80.8	72.7	56.2	78.0	82.9	72.6	52.0
Māori												
2017	100.0	100.0	83.3	83.3	62.9	70.7	52.6	29.3	67.1	74.0	53.6	29.8
2018	100.0	100.0	100.0	71.4	58.4	68.6	52.9	29.3	62.4	72.2	53.8	29.8
2019	81.8	100.0	91.7	75.0	57.7	68.9	55.1	29.9	61.5	72.8	55.5	28.7
2020	100.0	100.0	100.0	100.0	60.8	71.9	60.7	34.1	65.4	76.8	63.1	34.9
2021	100.0	100.0	100.0	77.8	56.5	67.5	57.8	30.9	61.7	71.5	60.2	31.9
Middle Eastern/Latin American/African												
2017	50.0		100.0	80.0	76.5	76.5	64.6	51.0	79.7	77.9	62.2	44.4
2018		100.0			74.0	78.4	66.5	50.2	77.9	81.4	65.7	46.5
2019			100.0	100.0	67.5	75.5	68.3	52.0	71.0	77.0	68.4	50.5
2020	100.0				72.4	77.6	73.2	57.7	76.7	82.5	72.6	55.9
2021	100.0	100.0			67.9	77.0	69.8	54.2	71.5	80.0	72.4	54.1
Other Ethnicity												
2017	100.0		100.0	100.0	73.8	77.5	68.1	52.9	81.1	81.4	72.8	53.0
2018		100.0			72.9	75.9	63.6	50.8	78.7	80.7	68.1	52.9
2019	100.0		100.0	100.0	74.4	75.1	67.4	52.9	82.7	80.2	63.8	50.3
2020		100.0			74.6	81.0	74.3	56.9	79.7	87.6	79.2	61.4
2021	100.0		100.0	100.0	71.8	77.5	72.2	53.7	80.3	81.9	78.1	60.5
Pacific Peoples												
2017	89.7	100.0	95.7	69.6	67.1	73.9	58.9	29.3	71.5	75.3	57.8	29.3
2018	70.8	100.0	78.6	35.7	62.8	72.1	58.9	28.6	67.2	74.7	56.7	29.0
2019	90.9	100.0	100.0	73.1	61.8	71.3	60.3	30.3	65.8	72.7	59.3	29.5
2020	100.0	100.0	78.9	57.9	68.2	77.1	68.9	33.7	72.8	79.3	67.4	33.9
2021	87.5	100.0	96.8	93.5	61.0	70.6	64.2	31.9	66.7	76.3	65.6	35.1

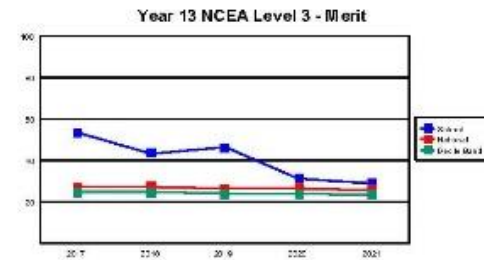
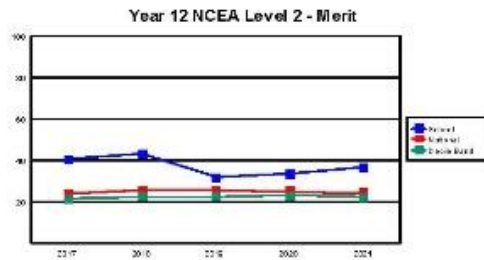
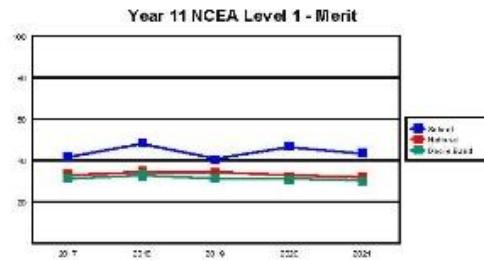
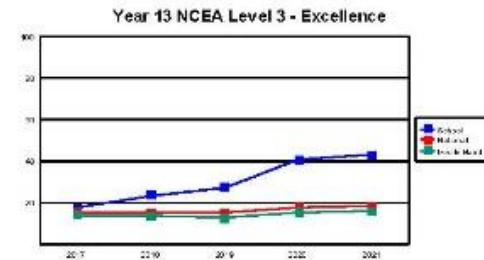
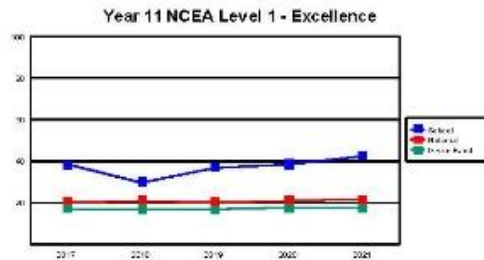
PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Marist College



NCEA Certificate Endorsement: Marist College
PR4 - Cumulative Results by Percentage

Generated 9-Feb-2022

Academic Year	Marist College			National			Decile 4-7		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
<u>Achieved with Excellence</u>									
2017	37.8	27.9	17.4	20.0	16.4	15.5	16.8	13.6	13.6
2018	29.4	29.6	23.3	20.5	16.5	15.0	16.6	13.2	13.2
2019	36.8	32.9	27.5	19.9	16.7	14.8	16.4	13.6	12.6
2020	38.1	41.5	40.3	20.7	17.9	17.5	17.1	14.8	15.0
2021	42.5	37.7	43.0	21.1	17.7	17.9	17.2	14.2	15.5
<u>Achieved with Merit</u>									
2017	41.8	40.4	53.3	33.0	23.5	26.7	31.3	21.2	24.4
2018	48.2	42.9	43.3	34.3	25.2	27.0	32.7	22.5	24.3
2019	40.4	31.8	46.2	33.9	25.1	26.2	31.4	22.4	23.6
2020	46.4	33.1	31.2	32.3	24.9	26.3	30.9	22.9	23.7
2021	43.4	36.4	29.0	32.2	24.2	25.6	30.2	22.0	23.4

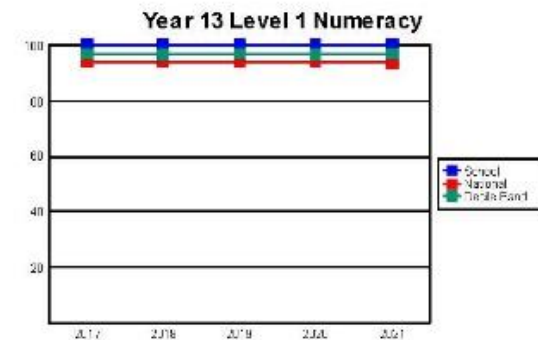
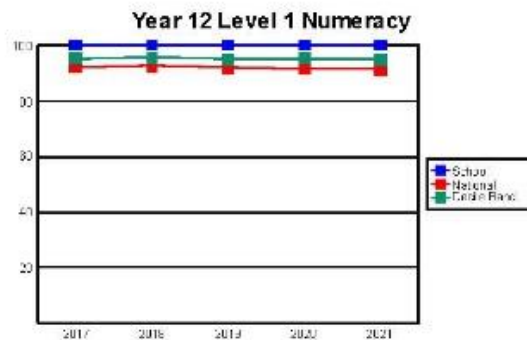
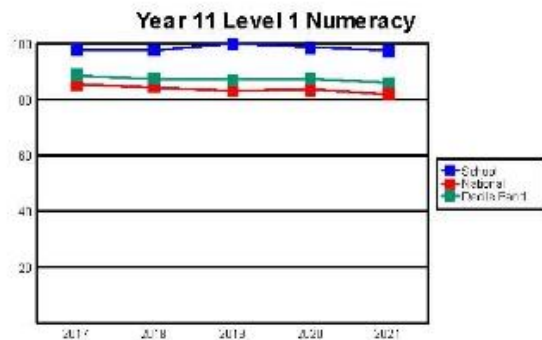
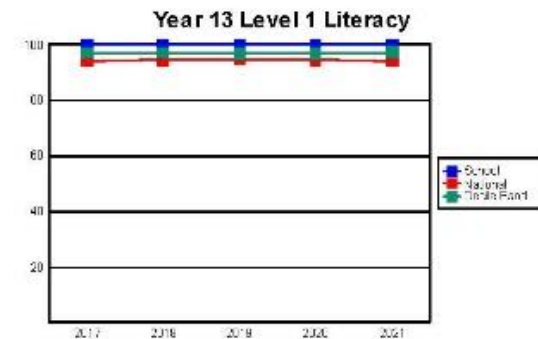
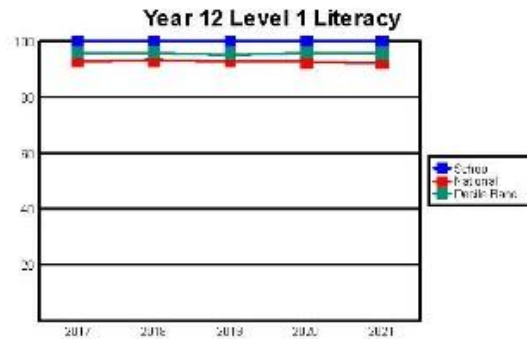
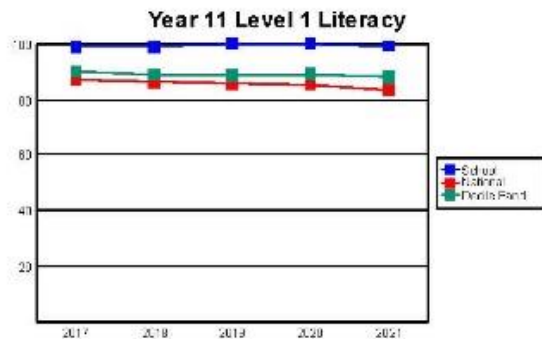


Level 1 Literacy and Numeracy: Marist College

Generated 9-Feb-2022



PR 3 - Cumulative Results by Percentage

Academic	Year	Achievement	Marist College			National			Decile 4-7		
			Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
Literacy	2017	Literacy	99.0	100.0	100.0	87.1	92.8	94.2	90.0	95.8	96.9
	2018	Literacy	98.9	100.0	100.0	86.2	93.3	94.4	88.8	96.0	96.9
	2019	Literacy	100.0	100.0	100.0	85.5	92.8	94.6	88.7	95.5	96.9
	2020	Literacy	100.0	100.0	100.0	85.1	92.7	94.4	89.0	96.0	96.8
	2021	Literacy	99.2	100.0	100.0	83.4	92.2	94.2	88.1	95.5	97.1
Numeracy	2017	Numeracy	98.1	100.0	100.0	85.5	92.0	93.7	88.8	95.2	96.7
	2018	Numeracy	97.8	100.0	100.0	84.4	92.4	93.8	87.6	95.5	96.7
	2019	Numeracy	100.0	100.0	100.0	83.4	91.8	94.0	87.2	94.9	96.7
	2020	Numeracy	98.8	100.0	100.0	83.6	91.7	93.7	87.7	95.3	96.6
	2021	Numeracy	97.5	100.0	100.0	82.2	91.3	93.5	86.2	94.9	96.7



GOAL 1: STRATEGIC FOCUS



To improve students' interactions and relationships so that they reflect Gospel Values.

Actions	Evaluation
<ul style="list-style-type: none"> • To grow our Social Action Service Programme to include Year 11 to 13. • To demonstrate social actions through school extra curricula building initiative. 	<p>This programme was rolled out to our year 11 –13 students. While we were hoping for acts of service at home the extended lockdown made this task difficult. Students have all received service booklets for 2022. Service hours will be signed off by the RE department.</p> <p>10 students committed to our school hard materials social action project. Year one involved gaining the skills required to produce a small wooden item. In stage two our students will hopefully build a shed and sell this for a profit. The money will then go to an organisation such as Women's Refuge. Social responsibility in action.</p> <div style="display: flex; justify-content: space-around;">   </div>
<ul style="list-style-type: none"> • To provide professional development to staff on facilitating Restorative Circles. • To provide opportunities in Whanau time to build relationships using restorative circles. 	<p>DP Pastoral delivered PLD session for whole staff and Deans attended PLD off site.</p>
<ul style="list-style-type: none"> • To implement the KiVA Anti Bullying Programme in years 7 to 9 in our school health programme. 	<p>Term 1 -2: The implementation of the KiVa program has been a success. It works well embedded in the Health curriculum. The students are receiving the lessons well and enjoy the game scenarios throughout the learning progression. The feedback from Term 1-2 in Year 8 has been they would like to discuss; home issues and how they impact moods at school further, how to deal</p>

	<p>with friendship changes, and how to approach your friends when they are having ‘mood swings’. In Year 9 the feedback has been; they would like to talk more about mental health (unit upcoming in Health T4), about their identity and feeling like a misfit, and struggling with jealousy. Both year levels have sound knowledge of what bullying is, why people might bully, and how the bystanders can be empowered to change the situation.</p> <p>Term 3-4 goals: KiVa project in each of the home rooms. Lunch time activity or a visual display. A common goal decided by each core class that they will work together to complete. A focus in Year 9 on talking to someone if they are struggling with home issues. They are feeling the pressure to vape and drink, so emphasis on peer pressure (if repeated) as a form of bullying. These goals will carry over for 2022.</p> <p>We have had 12 KiVa ‘bullying cases’ in 2021. We have worked through these in a timely matter, thanks to the support of the Deans. Most of the cases have been in Year 8. Our KiVa liaison teacher is always encouraging more KiVa referrals / for students to speak up. None of the cases have been reoccurring once the process has been followed in full.</p>																
<ul style="list-style-type: none"> Establish Digital Citizenship at Year 7 through a programme delivered by our homeroom teachers, established using external facilitators including Netsafe and Viv. 	<p>Netsafe presented to both parents and students and digital citizenship was delivered with the support of the Digitech programme and the beginning of year orientation programme. This will continue in 2022.</p>																
<ul style="list-style-type: none"> To establish and create a BOT Charism Teaching and Learning Plan. Implement this into our monthly meeting schedule. 	<p>Charism and Catholic Character training is now a regular agenda item in our Board meetings. The Principal’s Report has selected an important Catholic event or theme that is reported on each meeting. The themes for 2021 included:</p> <table border="0"> <tr> <td>May</td> <td>Marcellin Champagnat</td> </tr> <tr> <td>June</td> <td>St Peter Chanel</td> </tr> <tr> <td>July</td> <td>The Assumption of Mary</td> </tr> <tr> <td>August</td> <td>New Zealand Catholic Bishops rededicated. <i>Aotearoa New Zealand to Mary, Mother of God, Assumed into Heaven.</i></td> </tr> <tr> <td colspan="2">A message from the Catholic Diocese of Christchurch.</td> </tr> <tr> <td>September</td> <td>Catholic Schools Day 2021</td> </tr> <tr> <td>October</td> <td>no PLD – Covid update</td> </tr> <tr> <td>November</td> <td>Advent</td> </tr> </table>	May	Marcellin Champagnat	June	St Peter Chanel	July	The Assumption of Mary	August	New Zealand Catholic Bishops rededicated. <i>Aotearoa New Zealand to Mary, Mother of God, Assumed into Heaven.</i>	A message from the Catholic Diocese of Christchurch.		September	Catholic Schools Day 2021	October	no PLD – Covid update	November	Advent
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November	Advent																
<ul style="list-style-type: none"> Prepare for our Catholic Review Office visit. 	<p>Due to Covid this review was postponed until 2023.</p>																

GOAL 2: STRATEGIC FOCUS

To develop our charism and traditions to create cultural change which reflects our diverse community.

Actions	Evaluation
<ul style="list-style-type: none"> Curriculum lead Yr 9 project “what it is to be a New Zealander” – includes all curriculum to build a culturally responsive project 	<p>In Term 1 of 2021 our Year 9 students participated in a project to discover what it means to be a New Zealander. Each subject area developed a learning programme for 10 weeks that focused on New Zealand, paying particular attention to Māori concepts and teachings.</p> <p>At the end of the project our students participated in a trip to Northland to visit significant places both for Church history and NZ history. The project was reviewed and will be repeated in 2022.</p> <p>In preparation for the implementation of the Teaching of NZ History curriculum, we have established a Professional Learning Group focused on developing the curriculum. As part of the development process, we completed a community consultation with our Whanau Māori. This established the foundation of the themes that will be taught at each year level. New Zealand History will be taught as a stand-a-lone subject in 2022.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>

<p>Develop a school strategic direction for the next three years.</p> <ul style="list-style-type: none"> • BOT – Full school strategic review • - School Culture • - Teaching and learning 	<p>SchoolDocs review process set up for ease of consultation for BOT, Staff, Whanau and Community</p> <p>The Principal and the Board of Trustees commissioned an external review of the school in preparation for setting the strategic direction for the next three to five years. Staff, students, the Board, and the entire school community were interviewed and surveyed as part of the research and review. Overall findings were extremely positive with the school review stating that Marist College is a highly effective school. It provided recommendations to support our move to becoming an exceptionally performing school.</p>
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GOAL 3: Strategic Focus

To achieve personal excellence across a range of learning pathways

Actions	Evaluation
<ul style="list-style-type: none"> Demonstrate quality teaching for diverse learners and develop strategies to extend students with particular abilities in a given curriculum area and action additional support for students who needs are not being met. 	<p>Diverse learners supported through Teacher's Aide allocation, through specific correspondence and online learning platforms, through an RTLB project and through the Enhance Learning class run by the Enhance Learning Co-ordinator. Programmes were extensively modified by Curriculum Leaders and teachers to accommodate the changing needs of students in an online learning environment.</p>
<ul style="list-style-type: none"> 25% Scholarships in 2021 100% students will gain University Entrance. 40% of our NCEA Certificates will be endorsed with Excellence at Level 1. 35% of our NCEA Certificates will be endorsed with Excellence at Levels 2 and 3. 	<p>25% Scholarships in 2021</p> <p>Marist College had a goal of achieving 25 Scholarships for 2021. We are proud to have achieved 8 Scholarships despite students being out of school for a significant amount of time last year. 96 had registered for scholarship examinations, 28 appeared/submitted the portfolios and 8 students achieved scholarships.</p> <p><u>UE</u> 100% students will gain University Entrance. The goal of Marist College was to achieve 100% UE. We have achieved 93% UE</p> <p><u>Excellence Endorsements</u> 40% of our NCEA Certificates will be endorsed with Excellence at Level 1.</p> <p>Marist college has obtained 48 Excellence endorsements at L1 which equates to 41% Excellences at L1. We have been successful in achieving this goal.</p> <p><u>Merit Endorsements</u> 35% of our NCEA Certificates will be endorsed with Excellence at Levels 2 and 3. At L2 in 2021, 28 students were awarded Merit endorsements which equates to 36% and at L3 there were 31 students who were awarded Merit endorsements which equates to 28%. We are slightly short of 35% overall Merit endorsements.</p>

Tertiary Education

86.81% of our school leavers complete a University degree. This ranks Marist College as the top performing school in Auckland and second highest performing school in New Zealand according to data released by the Villa Education Trust.

Mathematics

Metro Magazine 2021 ranked Marist College as Auckland's top performing school in Mathematics Level 1. Marist College was ranked in the top 10 out of 98 schools in Science, English & Communications, and Social Sciences.

Science

In 2021 our Marist College Science department junior programme was published by Te Ihuwaka / Education Evaluation Centre (ERO) as a best practice school. The report "Growing Curiosity, Teaching strategies to engage years 5-11 students in science" shares teaching approaches and strategies that ERO has identified as being highly engaging and successful in ensuring student achievement. Marist College was the only Auckland Secondary School selected to be published in this research.



<ul style="list-style-type: none"> To identify at risk learners in Years 7-10 through the unpacking of National norm data 	<p>PAT data for comprehension, listening for Maths skills and for scientific knowledge used to identify students at risk in the junior school. Enhance Learning programmes offered at Years 7, 8 and 9 to create additional support and an RTLB project also in place at Year 9, where an additional group requiring support was needed.</p> <p>This will continue in 2022 if there is a need and the RTLB service have the resourcing.</p>
<ul style="list-style-type: none"> Improve the average number of credits attained in each course for Maori and Pacifica students to equal total average achieved in 2020/ (AoV) 	<p>See data above – Achievement in NCEA and UE: Marist College (PR2 – Enrolment Based Cumulative Results by Ethnicity; Page 4)</p>
<ul style="list-style-type: none"> Goal setting, reflection, and review Yr 7-10. 	<p>Engagement reporting used to track students and support them in achieving personal academic goals.</p> <p>1:1 interview via Whereby for Yr13 and Yr10 for future focus, option choices and university planning.</p> <p>A school assembly focused on goal setting took place and the school diary included notes on how to set goals as a reminder for students. In 2022 student in the senior school are learning how to use digital planning and online learning platforms to improve time management and organisation.</p>

GOAL 4: Effective Teacher Profile

To grow teacher capability that reflects the Effective Teacher Profile

Actions	Evaluation
<ul style="list-style-type: none"> • To grow teacher capability that reflect the College's Effective Teacher Profile. • To develop and participate a professional development plan that unpacks Tapasa and Tātaiako. 	<p>Effective teacher profile unpacked for staff by WST. WST has resigned but has left templates for staff for ETP.</p> <p>Professional learning groups with Tapasa and Tataiako focus have worked throughout the year to unpack and explore the documents and presented this to staff in a PLD opportunity.</p> <p>Individual staff also attended PLD opportunities with outside experts.</p> <p>Alana Madgwick presented to all staff on the power of culturally responsive classrooms. Staff were also encouraged to read Richard Bishops research on relational based learning in practice.</p>
<ul style="list-style-type: none"> • To align the staff appraisal and teacher professional grow cycle with our schools ETP. 	<p>Professional Growth Cycle templates from PPTA integrated into process for staff registration and goal setting.</p> <p>Presentations by WST re: Effective Teacher profile throughout the year and how these align with the professional growth cycle.</p>
<ul style="list-style-type: none"> • To develop a professional development plan that unpacks and implements Ka Hikitia and the Pacific Action Plan. 	<p>Professional Learning groups formed, each with a focus on a current educational initiative. Met regularly before August. Reported back at the end of the year. This will be an ongoing initiative for 2022.</p> <p>Professional Learning Group for 2021.</p> <ul style="list-style-type: none"> • Numeracy / Literacy standards • NCEA Changes • Ka Hikitea • NZ History curriculum • Mana orite mo te matauranga Maori • The Pacific Education Plan • Tapasa and Tataiako

Kiwisport Note 2021

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2021, the school received \$16,495 (excluding GST). The funding was spent on promoting sport in the school, including a significant proportion used to pay for a sport coordinator assistant.