

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF MARTINBOROUGH SCHOOL'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Martinborough School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 26 May 2023. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**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 arises from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport and Statement of Compliance with Employment Policy, the Board Member list, and the Statement of Responsibility, 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.



Vivien Cotton  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand



# MARTINBOROUGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2906

**Principal:** Craig Nelson

**School Address:** Dublin Street

**School Postal Address:** 14-16 Dublin Street, Martinborough, 5711

**School Phone:** 06 306 9602

**School Email:** [office@martinborough.school.nz](mailto:office@martinborough.school.nz)

**Accountant / Service Provider:**

**Education  Services.**  
*Dedicated to your school*

# MARTINBOROUGH SCHOOL

Annual Report - For the year ended 31 December 2022

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# Martinborough 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.

Mark Guscott

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

26 May 2023

Date:

Craig Nelson

Full Name of Principal

[Signature]

Signature of Principal

26 May 2023

Date:

**Martinborough School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,349,504	2,225,913	2,214,634
Locally Raised Funds	3	102,734	45,900	167,204
Interest Income		2,266	-	266
		<u>2,454,504</u>	<u>2,271,813</u>	<u>2,382,104</u>
<b>Expenses</b>				
Locally Raised Funds	3	56,637	10,900	71,071
Learning Resources	4	1,705,750	1,545,905	1,729,058
Administration	5	134,898	109,425	100,361
Finance		4,379	1,145	5,294
Property	6	494,954	606,578	519,741
Loss on Disposal of Property, Plant and Equipment	10	2,709	-	4,168
		<u>2,399,327</u>	<u>2,273,953</u>	<u>2,429,693</u>
<b>Net Surplus / (Deficit) for the year</b>		55,177	(2,140)	(47,589)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>55,177</u>	<u>(2,140)</u>	<u>(47,589)</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.



**Martinborough School**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Equity at 1 January</b>		432,176	477,571	479,765
Total comprehensive revenue and expense for the year		55,177	(2,140)	(47,589)
Contributions from the Ministry of Education				
<b>Equity at 31 December</b>		487,353	475,431	432,176
Accumulated comprehensive revenue and expense		487,353	475,431	432,176
<b>Equity at 31 December</b>		487,353	475,431	432,176

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.





**Martinborough School**  
**Statement of Financial Position**  
As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	411,649	213,970	262,843
Accounts Receivable	8	130,283	113,630	137,123
GST Receivable		10,309	14,454	9,517
Prepayments		9,177	28,499	9,876
Inventories	9	12,063	18,196	15,675
Funds Receivable for Capital Works Projects	15	1,422	-	2,375
		574,903	388,749	437,409
<b>Current Liabilities</b>				
Accounts Payable	11	131,048	125,086	135,125
Revenue Received in Advance	12	40,564	40,094	160
Provision for Cyclical Maintenance	13	-	34,746	78,776
Finance Lease Liability	14	27,342	41,685	27,543
Funds held for Capital Works Projects	15	167,020	-	97,380
		365,974	241,611	338,984
<b>Working Capital Surplus/(Deficit)</b>		208,929	147,138	98,425
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	357,144	336,037	398,141
		357,144	336,037	398,141
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	55,671	-	19,653
Finance Lease Liability	14	23,049	7,744	44,737
		78,720	7,744	64,390
<b>Net Assets</b>		487,353	475,431	432,176
<b>Equity</b>		487,353	475,431	432,176

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



**Martinborough School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		544,844	462,146	485,420
Locally Raised Funds		142,954	22,500	128,558
Goods and Services Tax (net)		(792)	-	4,937
Payments to Employees		(220,763)	(180,500)	(232,567)
Payments to Suppliers		(341,338)	(238,032)	(365,489)
Interest Paid		(4,379)	(1,145)	(5,294)
Interest Received		2,266	-	267
Net cash from/(to) Operating Activities		122,792	64,969	15,832
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(19,090)	(17,845)	(7,829)
Net cash from/(to) Investing Activities		(19,090)	(17,845)	(7,829)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(25,489)	(36,499)	(42,970)
Funds Administered on Behalf of Third Parties		70,593	-	94,465
Net cash from/(to) Financing Activities		45,104	(36,499)	51,495
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>148,806</b>	<b>10,625</b>	<b>59,498</b>
Cash and cash equivalents at the beginning of the year	7	262,843	203,345	203,345
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>411,649</b>	<b>213,970</b>	<b>262,843</b>

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.



# **Martinborough School**

## **Notes to the Financial Statements**

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

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

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

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

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

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

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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

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

##### **Other Grants where conditions exist**

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

##### **Donations, Gifts and Bequests**

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



### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

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

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

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

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

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

### **Finance Leases**

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



### **Depreciation**

Property, plant and equipment 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	20-50 years
Buildings	50 years
Furniture and Equipment	5-20 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **m) Accounts Payable**

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





**n) Employee Entitlements**

*Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

Funds are held in trust where they have been received by the 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 Comprehensive Revenue and Expense.

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

**q) Funds held for Capital works**

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

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

**r) Shared Funds**

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



**s) Provision for Cyclical Maintenance**

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

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

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

**t) Financial Instruments**

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

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

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

**u) 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.

**v) 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.

**w) Budget Figures**

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

**x) 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

Government Grants - Ministry of Education  
Teachers' Salaries Grants  
Use of Land and Buildings Grants

2022	2022	2021
Actual	Budget (Unaudited)	Actual
\$	\$	\$
530,427	462,146	489,735
1,416,951	1,302,508	1,365,044
402,126	461,259	359,855
<b>2,349,504</b>	<b>2,225,913</b>	<b>2,214,634</b>

## 3. Locally Raised Funds

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

### Revenue

Donations & Bequests  
Fees for Extra Curricular Activities  
Trading  
Fundraising & Community Grants  
Other Revenue

2022	2022	2021
Actual	Budget (Unaudited)	Actual
\$	\$	\$
25,569	19,000	64,812
31,773	3,500	11,054
13,769	3,400	10,665
5,040	-	65,283
26,583	20,000	15,390
<b>102,734</b>	<b>45,900</b>	<b>167,204</b>

### Expenses

Extra Curricular Activities Costs  
Trading  
Fundraising & Community Grant Costs  
Other Locally Raised Funds Expenditure

25,293	1,000	10,861
16,824	3,400	11,603
1,639	-	14,243
12,881	6,500	34,364
<b>56,637</b>	<b>10,900</b>	<b>71,071</b>

Surplus for the year Locally raised funds

<b>46,097</b>	<b>35,000</b>	<b>96,133</b>
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## 4. Learning Resources

Curricular  
Library Resources  
Employee Benefits - Salaries  
Staff Development  
Depreciation

2022	2022	2021
Actual	Budget (Unaudited)	Actual
\$	\$	\$
58,946	47,000	89,196
686	-	665
1,548,863	1,422,508	1,525,945
32,162	33,000	38,093
65,093	43,397	75,159
<b>1,705,750</b>	<b>1,545,905</b>	<b>1,729,058</b>



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,291	7,234	6,108
Board Fees	1,175	2,500	2,050
Board Expenses	16,833	11,341	6,801
Communication	2,532	3,700	2,940
Consumables	7,710	2,000	8,175
Operating Lease	-	-	45
Other	19,839	21,150	17,083
Employee Benefits - Salaries	62,312	44,000	41,939
Insurance	6,386	6,000	3,400
Service Providers, Contractors and Consultancy	11,820	11,500	11,820
	<b>134,898</b>	<b>109,425</b>	<b>100,361</b>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	12,592	11,500	15,662
Cyclical Maintenance Provision	(42,758)	16,278	11,952
Grounds	2,614	2,500	1,767
Heat, Light and Water	14,632	11,000	14,146
Rates	18,534	23,191	16,500
Repairs and Maintenance	19,997	11,750	15,649
Use of Land and Buildings	402,126	461,259	359,855
Security	774	600	522
Employee Benefits - Salaries	18,227	16,500	18,347
Consultancy And Contract Services	48,216	52,000	65,341
	<b>494,954</b>	<b>606,578</b>	<b>519,741</b>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	411,649	213,970	262,843
Cash and cash equivalents for Statement of Cash Flows	<b>411,649</b>	<b>213,970</b>	<b>262,843</b>

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

Of the \$411,649 Cash and Cash Equivalents \$167,020 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	184	1,288	-
Receivables from the Ministry of Education	-	-	2,077
Banking Staffing Underuse	10,819	7,795	22,000
Interest Receivable	-	1	-
Teacher Salaries Grant Receivable	119,280	104,546	113,046
	<u>130,283</u>	<u>113,630</u>	<u>137,123</u>
Receivables from Exchange Transactions	184	1,289	-
Receivables from Non-Exchange Transactions	130,099	112,341	137,123
	<u>130,283</u>	<u>113,630</u>	<u>137,123</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	88	-	496
Uniform	11,975	18,196	15,179
	<u>12,063</u>	<u>18,196</u>	<u>15,675</u>



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	65,000	-	-	-	-	65,000
Buildings	46,123	-	-	-	(1,800)	44,323
Building Improvements	156,016	-	-	-	(7,204)	148,812
Furniture and Equipment	42,520	3,655	(643)	-	(13,245)	32,287
Information and Communication Technology	9,228	16,512	(2,067)	-	(6,295)	17,379
Leased Assets	78,895	6,639	-	-	(36,459)	49,074
Library Resources	359	-	-	-	(90)	269
<b>Balance at 31 December 2022</b>	<b>398,141</b>	<b>26,806</b>	<b>(2,710)</b>	<b>-</b>	<b>(65,093)</b>	<b>357,144</b>

The net carrying value of equipment held under a finance lease is \$49,074 (2021: \$78,895)

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	65,000	-	65,000	65,000	-	65,000
Buildings	90,000	(45,677)	44,323	90,000	(43,877)	46,123
Building Improvements	234,979	(86,167)	148,812	234,979	(78,963)	156,016
Furniture and Equipment	248,049	(215,762)	32,287	247,335	(204,815)	42,520
Information and Communication Technology	62,293	(44,914)	17,379	51,410	(42,182)	9,228
Leased Assets	86,465	(37,391)	49,074	168,479	(89,584)	78,895
Library Resources	72,516	(72,247)	269	72,516	(72,157)	359
<b>Balance at 31 December</b>	<b>859,302</b>	<b>(502,158)</b>	<b>357,144</b>	<b>929,719</b>	<b>(531,578)</b>	<b>398,141</b>





## 11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	1,739	12,890	13,137
Accruals	6,291	5,931	6,108
Employee Entitlements - Salaries	119,280	104,546	113,046
Employee Entitlements - Leave Accrual	3,738	1,719	2,834
	<u>131,048</u>	<u>125,086</u>	<u>135,125</u>
Payables for Exchange Transactions	131,048	125,086	135,125
	<u>131,048</u>	<u>125,086</u>	<u>135,125</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	32,260	33,260	-
Future Yr7&8 Camp Contributions	8,304	6,834	160
	<u>40,564</u>	<u>40,094</u>	<u>160</u>

## 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	98,429	18,468	86,477
Increase to the Provision During the Year	11,333	16,278	16,278
Other Adjustments	(54,091)	-	(4,326)
Provision at the End of the Year	<u>55,671</u>	<u>34,746</u>	<u>98,429</u>
Cyclical Maintenance - Current	-	34,746	78,776
Cyclical Maintenance - Non current	55,671	-	19,653
	<u>55,671</u>	<u>34,746</u>	<u>98,429</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.



#### 14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	30,323	41,685	31,668
Later than One Year and no Later than Five Years	24,098	7,744	48,082
Future Finance Charges	(4,030)	-	(7,470)
	<u>50,391</u>	<u>49,429</u>	<u>72,280</u>

#### Represented by

Finance lease liability - Current	27,342	41,685	27,543
Finance lease liability - Non current	23,049	7,744	44,737
	<u>50,391</u>	<u>49,429</u>	<u>72,280</u>

#### 15. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
	230491	84,397	-	(85,819)	-	(1,422)
	230492	12,090	2,248	(14,338)	-	-
	233735	893	-	(893)	-	-
	217692	(2,375)	96,038	(93,342)	-	321
	227515	-	168,399	(3,800)	-	164,599
	230489	-	44,100	(42,000)	-	2,100
Totals		<u>95,005</u>	<u>310,785</u>	<u>(240,192)</u>	<u>-</u>	<u>165,598</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	167,020
Funds Receivable from the Ministry of Education	(1,422)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
	230491	-	127,192	(42,795)	-	84,397
	230492	-	12,090	-	-	12,090
	233735	-	5,763	(4,870)	-	893
		-	1,648	(1,648)	-	-
	217692	-	-	(2,375)	-	(2,375)
Totals		<u>-</u>	<u>146,693</u>	<u>(51,688)</u>	<u>-</u>	<u>95,005</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	97,380
Funds Receivable from the Ministry of Education	(2,375)



## 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 conditions 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.

## 17. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	1,175	2,050
<i>Leadership Team</i>		
Remuneration	617,930	640,837
Full-time equivalent members	6.04	6.00
Total key management personnel remuneration	<u>619,105</u>	<u>642,887</u>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	2.00
	<u>1.00</u>	<u>2.00</u>

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

## 19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) 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 Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

### Holidays Act Compliance – schools payroll

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

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

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



## **20. Commitments**

### **(a) Capital Commitments**

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

\$148,958 contract for the Fire Alarm Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$127,192 has been received of which \$128,614 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$96,038 contract for the Boiler Dismantle as agent for the Ministry of Education. This project is fully funded by the Ministry and \$96,038 has been received of which \$95,717 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$312,110 contract for the SIP Project - Turf as agent for the Ministry of Education. This project is fully funded by the Ministry and \$168,399 has been received of which \$3,800 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$49,662 contract for the RCD Electrical as agent for the Ministry of Education. This project is fully funded by the Ministry and \$44,100 has been received of which \$42,000 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$148,788 contract for the Fire Alarm Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$127,192 has been received of which \$42,795 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$15,100 contract for the Stormwater Drainage Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,090 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$7,250 contract for the Spouting Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$5,763 has been received of which \$4,870 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$101,635 contract for the Boiler Dismantle as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$2,375 has been spent on the project to balance date. This project has been approved by the Ministry.)

### **(b) Operating Commitments**

The School is 3/4 through a 2 year cleaning contract with Supercare. \$4,200(excluding GST) is the monthly charge. (2021:Supercare \$4,200/month)



## 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	411,649	213,970	262,843
Receivables	130,283	113,630	137,123
Total Financial assets measured at amortised cost	541,932	327,600	399,966

### Financial liabilities measured at amortised cost

Payables	131,048	125,086	135,125
Finance Leases	50,391	49,429	72,280
Total Financial Liabilities Measured at Amortised Cost	181,439	174,515	207,405

## 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.





## Martinborough School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Kirsty Shepherd	Presiding Member	Elected	Sep 2022
Craig Nelson	Principal	ex Officio	
Rachel Griffiths	Parent Representative	Elected	Sep 2022
John Kirkup	Parent Representative	Elected	Sep 2022
Mark Guscott	Parent Representative	Elected	Sep 2022
Grant Plumbley	Parent Representative	Elected	Sep 2022
Mark Guscott	Parent Representative	Elected	Sep 2025
Ed Wilkie	Parent Representative	Elected	Sep 2025
Ariel Codde	Parent Representative	Elected	Sep 2025
Nicola Ansell	Parent Representative	Elected	Sep 2025
Dylan Firth	Parent Representative	Elected	Sep 2025
Megan Pentecost	Staff Representative	Co-opted	Sep 2022
Katelyn Johnson	Staff Representative	Elected	Sep 2025
Tess Monro	Other	Co-opted	Sep 2022

## **Martinborough School**

## **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$3,694 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2022 the Martinborough School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects 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 contracts 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.

# MARTINBOROUGH SCHOOL 2906

## Analysis of Variance for 2022



MARTINBOROUGH  
SCHOOL

# Martinborough School Analysis of Variance

## Reading

### Strategic Aim

Students will be reading at expected levels to enable them to access the curriculum successfully

### 2022 Target

- Shifts from Well Below into below and Below into At
- Boys performing below Girls
- 29% of Maori students are below
- Years 3 and 4 is of concern (2022)
- Year 3 students continue to require accelerated progress. Year 4 students have improved dramatically, making accelerated progress.
- Boys have made accelerated progress across the school
- 21% of Maori students remain below expected level – an improvement from 2021

### 2022 Outcome

### Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2022 so that they will be reading at or above their expected level.

### Reading – % reaching appropriate level of achievement

	2019 End	2020 End	2021 End	2022 End
All	85	88.6	79.4	84.6%
Boys	78.5	83.1	74.3	80.8%
Girls	90.8	91.8	84.4	88.8%
Māori	69.8	78.4	71.4	78.3%

## **Evaluation & Recommendations:**

There are significant shifts in the reading results. Moderation in the assessment of reading is to take place in 2023 to ensure greater consistency and looking at reading more holistically. The focus on Structured Literacy – Phonics approach: a greater investment in reading development.

We will take a closer look at assessment and progress in the first 3 years of school. This may need a concentrated effort to develop a way of showing progress through a structured literacy lens.

### **Actions for 2023:**

- **School wide Professional Learning – Structured Literacy**
- School wide targeting of priority learners. Teachers to identify target groups within their classroom.
- Focus Group – teachers critically investigating best practice and applying it to their situation.
- Effective resourcing
- Investigate alternative ways of engaging priority learners – relevant contexts, modern and relevant texts, access to a variety of genre through digital versions
- Continue to closely monitor children against monthly reading level benchmarks and quickly move children through the levels when they are ready.
- Refine and scrutinise the processes for collecting and moderating reading assessment within and across schools.
- Use of supporting agencies and specialist teachers to support teachers with those students who are not progressing across the reading levels.
- Target learning support programmes – through employing specialized staff to work with staff and students.
- Greater involvement of parents and whanau to support learning at home

# Martinborough School Analysis of Variance

## Writing

### Strategic Aim

Students will be writing at expected levels to enable them to access the curriculum successfully

### 2022 Target

- 25% of Maori students are below expected level
- 29 % of boys are below expected level
- Target Years 1 and 2 – understand writing progression in correlation to Structured Lit development

### 2022 Outcome

- Writing remains a focus for development across the school, where we need to gain a better understanding the correlation between spelling, reading and writing progression.
- 29% of boys remain below expected level
- 33% of Maori students are below the expected level in writing – we are investigating the increase in these numbers

### Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2022 so that they will be writing at or above the Standard.

### Writing – % reaching appropriate level of achievement

	2019 End	2020 End	2021 End	2022 End
All	78	77.7	78.9	77.6%
Boys	66.7	64.7	67.9	70.8%
Girls	88	89.7	89.9	85%
Māori	68.8	68.9	75	66.7%



## Evaluation & Recommendations:

There are still large numbers of boys and Maori students who are not achieving at the expected writing standard. Clear links to the improvement of writing through a Structured Literacy approach need to be made. We will take a closer look at assessment and progress in the first 3 years of school. This may need a concentrated effort to develop a way of showing progress through a structured literacy lens. Writing development across the school, where we can understand the correlation between spelling, reading and writing progression, is required.

## Actions for 2023:

- Further develop the literacy link between reading and writing – Structured Literacy approach to literacy development.
- Moderation and consistency of tracking progress of all students
- School wide targeting of priority learners. Teachers to identify priority learners within their classroom.
- Moderation across school of writing is occurring – Consistent use of Kahu Ako Writing Matrix. Children do not begin writing until after Stage 1, Concept 4 – After students have acquired all of the sounds.
- Continue to focus on writing for a purpose rather than teaching genre. Helping students to understand and choose purposes for writing across the curriculum.
- Continued Involvement in a coaching focus on self-review and deliberate teaching acts across the curriculum, with particular interest remaining with writing
- Development of self-regulation in students – following criteria, editing skills, self and peer assessment.
- Refine the processes for collecting and moderating within and across schools.
- Involvement in Kahu Ako – Use of writing rubric developed by Kahu Ako and the progressions aligned with the iDeal Platform
- Lifting the profile of writing through the extension of successful writers
- Closing the gap between primary and secondary through staff interactions/moderation, understanding of progressions and secondary expectations

# Martinborough School Analysis of Variance

## Maths

### Strategic Aim

Students will be numerate at expected levels to enable them to access the curriculum successfully

### 2022 Target

- 75.7% of students At or Above expected standard – a decrease on previous year
- An increase in achievement across all gender and ethnicity groups is required
- 69.6% of Māori students achieving At or Above
- Target years 1-3

### 2022 Outcome

- 74.9% of students At or Above expected standard
- An increase in the number of Maori students at risk of not achieving were recorded
- Years 1-3 showed greater improvement than in previous years – a focus on number knowledge was achieved

### Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2022 so that they will be able to effectively use number knowledge and strategies to solve mathematical problems successfully at or above Standard

### Maths % reaching Expected Standard

	2019 End	2020 End	2021 End	2022 End
All	78	80.1	75.7	74.9%
Boys	77	78.7	76.1	75%
Girls	79.2	81.5	75.2	74.7%
Māori	69.8	74.3	69.6	63.4%

### **Evaluation & Recommendations:**

We have seen a negative shift in student outcomes across the school. The number of Māori students in the school achieving below the standard is also disproportionate. Continue to strengthen teachers' analysis of assessment using the PaCT Tool, JAM, Gloss and iKan. Data entered, analysed and moderated termly.

### **Actions for 2023:**

- Teachers to analyse and track last year class levels/class lists and identify individual students who need monitoring – and nominating individual students for extra support with numeracy target teaching/groups where funds are available. This will require closer and more regular monitoring from syndicates and should be a focus area for target groups and explicit teaching of skills.
- Specific development of number knowledge to ensure students are secure. Home/parent involvement to support learning.
- Syndicate leaders to monitor effective teaching (through coaching) and ensure the mathematics implementation guidelines are being followed, to allow the best use of targeted teaching through use of data and explicit teaching.
- Refine the processes for collecting and moderating assessment across the school.
- Specific targeting of student needs through additional 'specialist' teacher time and support programmes.
- Trial "Number Agents", scope and sequence in years 1 – 2.

### **School wide recommendations for 2023 – based on observations, data analysis, staff feedback**

- In general, the assessment data is positive. We have seen great shifts with our students who receive support. Structured Literacy has resulted in accelerated shifts in both reading and writing in the Junior School.
- Planning specifically targets proposed structured maths pathway – juniors number focus, Mid/Sen develop strand knowledge. Syndicate monitor planning of maths approach.
- School wide Professional Learning of Structured Literacy (iDeal Learning); to ensure the building blocks of reading success are secure
- Structured Literacy to focus on addressing the links between reading and writing, particularly with teachers making the teaching of the technical aspects of writing clear and explicit.
- Planning, assessing and moderating using the PaCT tool to ensure student learning is accelerated in mathematics.
- Learning needs to become more relevant and purposeful to the students, with explicit links and connections made – integration needs to be highlighted and clarified.

- Student agency will then be able to be further developed, with students understanding better what they are learning and why, as well as what their next steps in skill development are.
- Closer identification of students at risk of not achieving. Appropriate support networks and programmes put in place
- Termly monitoring of students in Literacy and Numeracy
- Data entry – Edge to set up Mark Books to accept termly entries – a way of monitoring progress in SL
- Syndicates will moderate reading, writing and numeracy to ensure consistency in approaches
- Kahui Ako writing matrix used consistently across school to support moderation and assessment
- SENCO will monitor and support intervention for students at risk
- Teacher aides continue to be upskilled in current approaches (SENCO to action)
- Syndicates will define expectations of delivery for Literacy, Numeracy and other areas