

MARTINBOROUGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2906
Principal:	Craig Nelson
School Address:	Dublin Street
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Accountant / Service Provider:



MARTINBOROUGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Martinborough School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Nicola Jones
Full Name of Presiding Member

M Jones
Signature of Presiding Member

2 May 2025
Date:

CRAIG GORDON NELSON
Full Name of Principal

[Signature]
Signature of Principal

2 May 2025
Date:

Martinborough School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,569,124	2,361,718	2,483,373
Locally Raised Funds	3	143,412	13,200	170,311
Interest		10,538	5,000	8,516
Gain on Sale of Property, Plant and Equipment		-	-	612,324
Total Revenue		2,723,074	2,379,918	3,274,524
Expense				
Locally Raised Funds	3	58,566	10,200	52,370
Learning Resources	4	1,861,833	1,668,892	1,782,404
Administration	5	155,772	146,249	182,400
Interest		2,383	1,246	3,264
Property	6	671,987	554,100	619,425
Loss on Disposal of Property, Plant and Equipment		506	-	613
Total Expense		2,751,047	2,380,687	2,640,476
Net Surplus / (Deficit) for the year		(27,973)	(769)	634,048
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(27,973)	(769)	634,048

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		459,156	481,222	487,353
Total comprehensive revenue and expense for the year		(27,973)	(769)	634,048
Contributions from the Ministry of Education - Te Mana Tuuhono - MOE Contributi		-	-	42,819
Contributions from the Ministry of Education - Sale of School House		-	-	(720,000)
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	14,936
Equity at 31 December		431,183	480,453	459,156
Accumulated comprehensive revenue and expense		431,183	480,453	459,156
Equity at 31 December		431,183	480,453	459,156

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 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	547,556	325,068	138,031
Accounts Receivable	8	142,162	130,283	135,085
GST Receivable		-	10,309	21,394
Prepayments		899	9,177	3,056
Inventories	9	10,440	12,063	9,478
Investments	10	102,992	-	100,000
Funds Receivable for Capital Works Projects	16	26,711	-	25,081
		830,760	486,900	432,125
Current Liabilities				
GST Payable		51,675	-	-
Accounts Payable	12	190,791	131,048	184,909
Revenue Received in Advance	13	16,085	40,564	2,974
Provision for Cyclical Maintenance	14	9,800	-	-
Finance Lease Liability	15	10,494	27,342	24,875
Funds held for Capital Works Projects	16	384,363	-	60,062
		663,208	198,954	272,820
Working Capital Surplus/(Deficit)		167,552	287,946	159,305
Non-current Assets				
Property, Plant and Equipment	11	225,830	298,838	245,147
Work in Progress		113,250	-	113,250
		339,080	298,838	358,397
Non-current Liabilities				
Provision for Cyclical Maintenance	14	57,252	83,282	52,526
Finance Lease Liability	15	18,197	23,049	6,020
		75,449	106,331	58,546
Net Assets		431,183	480,453	459,156
Equity		431,183	480,453	459,156

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		561,642	550,075	598,911
Locally Raised Funds		151,418	13,200	129,880
Goods and Services Tax (net)		73,069	-	(11,085)
Payments to Employees		(294,293)	(247,500)	(277,330)
Payments to Suppliers		(256,716)	(370,473)	(364,350)
Interest Paid		(2,383)	(1,246)	(3,264)
Interest Received		10,454	5,000	7,287
Net cash from/(to) Operating Activities		243,191	(50,944)	80,049
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(127,754)	(10,000)	(114,325)
Purchase of Investments		(2,992)	-	(100,000)
Net cash from/(to) Investing Activities		(130,746)	(10,000)	(214,325)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	14,936
Finance Lease Payments		(25,591)	(25,637)	(26,082)
Funds Administered on Behalf of Other Parties		322,671	-	(128,196)
Net cash from/(to) Financing Activities		297,080	(25,637)	(139,342)
Net increase/(decrease) in cash and cash equivalents		409,525	(86,581)	(273,618)
Cash and cash equivalents at the beginning of the year	7	138,031	411,649	411,649
Cash and cash equivalents at the end of the year	7	547,556	325,068	138,031

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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 School's 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 Uniform and Stationery. 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 material.

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:

Board-owned Buildings	50 years
Building Improvements	20-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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 surplus or deficit.

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee 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 and annual leave earned, by non teaching staff, 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.

n) 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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.

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

The School 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.

s) Financial Instruments

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

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

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

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) Goods and Services Tax (GST)

The 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	590,438	553,460	599,995
Teachers' Salaries Grants	1,493,459	1,406,132	1,418,648
Use of Land and Buildings Grants	485,227	402,126	464,547
Other Government Grants	-	-	183
	2,569,124	2,361,718	2,483,373

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	6,154	2,000	33,915
Fees for Extra Curricular Activities	23,801	2,000	5,779
Trading	20,621	9,200	11,582
Fundraising and Community Grants	92,836	-	97,615
Other Revenue	-	-	21,420
	143,412	13,200	170,311
Expense			
Extra Curricular Activities Costs	8,957	1,000	14,727
Trading	28,419	9,200	10,473
Fundraising and Community Grant Costs	21,190	-	21,234
Other Locally Raised Funds Expenditure	-	-	5,936
	58,566	10,200	52,370
<i>Surplus for the year Locally Raised Funds</i>	84,846	3,000	117,941

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	53,491	50,500	94,889
Employee Benefits - Salaries	1,715,272	1,551,132	1,603,472
Staff Development	33,654	23,500	26,986
Depreciation	59,130	42,760	57,031
Other Learning Resources	286	1,000	26
	1,861,833	1,668,892	1,782,404

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,525	6,479	6,479
Board Fees and Expenses	7,409	10,100	6,176
Operating Leases	2,037	-	927
Other Administration Expenses	31,026	29,750	34,683
Employee Benefits - Salaries	89,365	83,000	114,245
Insurance	4,690	5,100	7,650
Service Providers, Contractors and Consultancy	12,720	11,820	12,240
	155,772	146,249	182,400

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	48,428	54,000	55,307
Cyclical Maintenance	14,526	11,333	(3,145)
Heat, Light and Water	17,613	14,000	14,544
Rates	27,371	19,191	21,749
Repairs and Maintenance	40,923	20,000	24,791
Use of Land and Buildings	485,227	402,126	464,547
Employee Benefits - Salaries	20,103	19,500	19,560
Other Property Expenses	17,796	13,950	22,072
	671,987	554,100	619,425

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	547,556	325,068	138,031
Cash and cash equivalents for Statement of Cash Flows	547,556	325,068	138,031

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

Of the \$547,556 Cash and Cash Equivalents, \$384,363 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$547,556 Cash and Cash Equivalents, \$16,085 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	4,456	184	196
Receivables from the Ministry of Education	1,884	-	5,807
Interest Receivable	1,313	-	1,229
Banking Staffing Underuse	-	10,819	-
Teacher Salaries Grant Receivable	134,509	119,280	127,853
	<u>142,162</u>	<u>130,283</u>	<u>135,085</u>
Receivables from Exchange Transactions	5,769	184	1,425
Receivables from Non-Exchange Transactions	136,393	130,099	133,660
	<u>142,162</u>	<u>130,283</u>	<u>135,085</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	-	88	-
Uniform	10,440	11,975	9,478
	<u>10,440</u>	<u>12,063</u>	<u>9,478</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	102,992	-	100,000
Total Investments	<u>102,992</u>	<u>-</u>	<u>100,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	135,777	7,270	-	-	(7,201)	135,846
Furniture and Equipment	24,701	5,543	-	-	(7,451)	22,793
Information and Communication Technology	54,216	1,691	(500)	-	(15,284)	40,123
Leased Assets	30,264	25,815	(6)	-	(29,118)	26,955
Library Resources	189	-	-	-	(76)	113
	245,147	40,319	(506)	-	(59,130)	225,830

The net carrying value of equipment held under a finance lease is \$26,955 (2023: \$30,264)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	239,389	(103,543)	135,846	160,016	(14,660)	145,356
Furniture and Equipment	242,113	(219,320)	22,793	318,783	(303,661)	15,122
Information and Communication Technology	97,631	(57,508)	40,123	105,111	(50,895)	54,216
Leased Assets	41,882	(14,927)	26,955	85,021	(54,757)	30,264
Library Resources	72,516	(72,403)	113	72,516	(72,327)	189
	693,531	(467,701)	225,830	741,447	(496,300)	245,147

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	1,513	1,739	10,909
Accruals	8,525	6,291	12,803
Banking Staffing Overuse	40,453	-	28,711
Employee Entitlements - Salaries	134,509	119,280	127,853
Employee Entitlements - Leave Accrual	5,791	3,738	4,633
	<u>190,791</u>	<u>131,048</u>	<u>184,909</u>
Payables for Exchange Transactions	190,791	131,048	184,909
	<u>190,791</u>	<u>131,048</u>	<u>184,909</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Income in Advance	-	32,260	-
Future Yr7&8 Camp Contributions	12,411	8,304	145
MOE Grants in Advance	3,674	-	2,829
	<u>16,085</u>	<u>40,564</u>	<u>2,974</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	52,526	71,949	55,671
Increase to the Provision During the Year	11,899	11,333	11,333
Use of the Provision During the Year	-	-	(33,000)
Other Adjustments	2,627	-	18,522
Provision at the End of the Year	<u>67,052</u>	<u>83,282</u>	<u>52,526</u>
Cyclical Maintenance - Current	9,800	-	-
Cyclical Maintenance - Non current	57,252	83,282	52,526
	<u>67,052</u>	<u>83,282</u>	<u>52,526</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.

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	12,292	27,342	26,263
Later than One Year and no Later than Five Years	19,903	23,049	6,300
Future Finance Charges	(3,504)	-	(1,668)
	28,691	50,391	30,895

Represented by

Finance lease liability - Current	10,494	27,342	24,875
Finance lease liability - Non current	18,197	23,049	6,020
	28,691	50,391	30,895

16. Funds Held for Capital Works Projects

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

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Project - Turf		227515	(18,711)	-	(8,000)	-	(26,711)
School Block D & G Classroom Upgrade		230490	60,062	85,883	(141,089)	-	4,856
Roofing Project		230488	(6,370)	412,910	(27,033)	-	379,507
Totals			34,981	498,793	(176,122)	-	357,652

Represented by:

Funds Held on Behalf of the Ministry of Education	384,363
Funds Receivable from the Ministry of Education	(26,711)

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Fire Alarm Upgrade		230491	(1,422)	2,892	(1,470)	-	-
Boiler Dismantle		217692	321	-	(321)	-	-
SIP Project - Turf		227515	164,599	-	(183,310)	-	(18,711)
RCD Electrical		230489	2,100	420	(2,520)	-	-
School Block D & G Classroom Upgrade		230490	-	185,645	(125,583)	-	60,062
Roofing Project		230488	-	-	(6,370)	-	(6,370)
Totals			165,598	188,957	(319,574)	-	34,981

Represented by:

Funds Held on Behalf of the Ministry of Education	60,062
Funds Receivable from the Ministry of Education	(25,081)

17. 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.

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	1,050	1,350
<i>Leadership Team</i>		
Remuneration	708,274	675,245
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	709,324	676,595

There are 6 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
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	2024 FTE Number	2023 FTE Number
100 - 110	5.00	3.00
110 - 120	0.00	2.00
120 - 130	1.00	0.00
	6.00	5.00

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

19. 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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$774,465 (2023: \$334,615) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
SIP Project - Turf	-8,000
School Block D & G Classroom Upgrade	22,128
Roofing Project	760,337
Total	774,465

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	547,556	325,068	138,031
Receivables	142,162	130,283	135,085
Investments - Term Deposits	102,992	-	100,000
	<u>792,710</u>	<u>455,351</u>	<u>373,116</u>

Financial liabilities measured at amortised cost

Payables	190,791	131,048	184,909
Finance Leases	28,691	50,391	30,895
	<u>219,482</u>	<u>181,439</u>	<u>215,804</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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MARTINBOROUGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Martinborough School (the School). The Auditor-General has appointed me, Adrienne Dempsey, using the staff and resources of Audit Plus Accounting Services Limited (AuditPLUS), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20 that comprise the Statement of Financial Position as at 31 December 2024, 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 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 6 May 2025. 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 of Trustees 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 of Trustees 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 arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance and Evaluation of the school's Student Progress and Achievement, the Kiwisport Report, Statement of Compliance with Employment Policy, List of Board Members 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 (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Adrienne Dempsey | Audit Plus Accounting Services Limited
On behalf of the Auditor-General

Eketāhuna, New Zealand

6 May 2025

Martinborough School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Craig Nelson	Principal	ex Officio	
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
Nicki Jones	Parent Representative	Elected	Sep 2025
Katelyn Johnson	Staff Representative	Elected	Sep 2025
Tess Monro	Other	Co-opted	Mar 2024

Martinborough School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3,671 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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 2024



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

2024 Target

- Greater understanding of Reading structure and targeted learning points
 - Girls are out-performing boys
 - Maori boys – close to 40% below- not the desired outcome
- 31% of Maori students remain below expected level

2024 Outcome

- Maori boys – have made significant improvement in reading
- 24% of maori students not reading at or above expected level
- Girls continue to out-perform boys in reading

Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2024 so that they will be reading at or above their expected level.

	2020 End	2021 End	2022 End	2023 End	2024 End
All	88.6	79.4	84.6%	80%	80.8%
Boys					85.7%
Girls					90.1%
Māori Boys					70.3%
Māori Girls					84.6%
Māori					76.2%

Evaluation & Recommendations:

There are significant shifts in the reading results. Moderation in the assessment of reading is to take place in 2025 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 2025:

- **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

2024 Target

- 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.
- 25.8% of boys remain below expected level – a positive shift
- 32.3% of Maori students are below the expected level in writing.

2024 Outcome

- Almost 46% of Maori boys are not achieving expected levels.
- Girls (non-Maori) are well above their peers with 90%
- Maori students, in general are below expected level

Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2024 so that they will be writing at or above the Standard.

	2020 End	2021 End	2022 End	2023 End	2024 End
All	77.7	78.9	77.6%	75.3%	73.2%
Boys					73.8%
Girls					90.2%
Māori Boys					54.1%
Māori Girls					80.8%
Māori					65.1%

Evaluation & Recommendations:

There are still large numbers of boys and Maori students (Maori boys in particular) 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 2025:

- Further develop the literacy link between reading and writing – Structured Literacy approach to literacy development.
- Targeted professional development provided for writing – Learning Matters to provide
- 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 – assessment of first 3 years of school a priority
- 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 Kahui Ako – Use of writing rubric developed by Kahui 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

2024 Target

- 76.2% of students At or Above expected standard
- Boys have made a substantial shift in achievement
- 66.1% of Maori students – At or Above

2024 Outcome

- All of our Maths data has taken a hit – the introduction of a new approach has made us rethink the levels, and ways of collecting data, And teaching.
- The levels of achievement are a great starting point for further investigation and action.

Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2024 so that they will be able to effectively use number knowledge and strategies to solve mathematical problems successfully at or above Standard

	2020 End	2021 End	2022 End	2023 End	2024 End
All	80.1	75.7	74.9%	76.2%	71.8%
Boys					78.6%
Girls					77%
Māori Boys					67.6%
Māori Girls					69.2%
Māori					68.2%

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. Data entered, analysed and moderated termly.

Actions for 2025:

- Embed PR1ME Maths – and make the required adjustments to our teaching.
- Specific development of number knowledge to ensure students are secure. Home/parent involvement to support learning.
- Syndicate leaders to monitor effective teaching (through coaching, regular conversations) 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.

School wide recommendations for 2025 – 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.
 - Implement a Numeracy approach that aligns with Structured Literacy scope and sequence
 - Reduced class sizes to support effective teaching practice
 - Improved moderation and monitoring processes – fortnightly intervention discussions/ coaching, allocation of teacher aides
 - Structured Literacy coaching model to build on effective teaching strategies (sustainability)
- 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 continues ; 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.
- 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