

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF MARTINBOROUGH SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 2020, 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 2020; 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 23 May 2021. 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 Novopay 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 Statement, the list of Trustees 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 2020

#### School Directory

<b>Ministry Number:</b>	2906
<b>Principal:</b>	Craig Nelson
<b>School Address:</b>	Dublin Street
<b>School Postal Address:</b>	14-16 Dublin Street, Martinborough, 5711
<b>School Phone:</b>	06 306 9602
<b>School Email:</b>	office@martinborough.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Kirsty Shepherd	Chairperson	Elected	Jan 2022
Craig Nelson	Principal	ex Officio	
Rachel Griffiths	Parent Rep	Elected	Jan 2022
John Kirkup	Parent Rep	Elected	Jan 2022
Mark Guscott	Parent Rep	Elected	Jan 2022
Grant Plumbley	Parent Rep	Elected	Jan 2022
Megan Pentecost	Staff Rep	Co-opted	Jan 2022
Tess Monro	Secretary	Co-opted	Jan 2022

**Accountant / Service Provider:** Education Services Ltd

# MARTINBOROUGH SCHOOL

Annual Report - For the year ended 31 December 2020

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Martinborough School

## Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees 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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

KIRSTY SHEPHERD  
Full Name of Board Chairperson

  
Signature of Board Chairperson

19/5/21  
Date:

CRAIG NEESON  
Full Name of Principal

  
Signature of Principal

19/5/21  
Date:

**Martinborough School**  
**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,290,990	2,032,332	2,165,634
Locally Raised Funds	3	57,072	79,500	161,964
Interest income		1,329	-	4,402
Gain on Sale of Property, Plant and Equipment		-	-	339
		<u>2,349,391</u>	<u>2,111,832</u>	<u>2,332,339</u>
<b>Expenses</b>				
Locally Raised Funds	3	50,264	7,000	98,868
Learning Resources	4	1,544,885	1,382,473	1,485,265
Administration	5	102,658	103,636	110,538
Finance		4,888	3,200	7,209
Property	6	618,657	526,567	575,747
Depreciation	7	87,968	93,023	93,372
		<u>2,409,320</u>	<u>2,115,899</u>	<u>2,370,999</u>
<b>Net Surplus / (Deficit) for the year</b>		(59,929)	(4,067)	(38,660)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(59,929)</u>	<u>(4,067)</u>	<u>(38,660)</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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		509,767	542,621	543,480
Total comprehensive revenue and expense for the year		(59,929)	(4,067)	(38,660)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,230	-	4,947
Funds From Closure Of Schools		17,982	-	-
Assets From Closure Of Schools		715	-	-
<b>Equity at 31 December</b>	23	479,765	538,554	509,767
Retained Earnings		479,765	538,554	509,767
<b>Equity at 31 December</b>		479,765	538,554	509,767

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	203,345	105,989	196,775
Accounts Receivable	9	113,630	98,951	89,801
GST Receivable		14,454	-	6,813
Prepayments		28,499	2,111	8,554
Inventories	10	18,196	13,012	13,145
Investments	11	-	216,863	150,000
		<u>378,124</u>	<u>436,926</u>	<u>465,088</u>
<b>Current Liabilities</b>				
GST Payable		-	7,865	-
Accounts Payable	13	125,086	107,924	131,286
Revenue Received in Advance	14	40,094	7,808	8,092
Provision for Cyclical Maintenance	15	62,960	49,455	137,689
Finance Lease Liability - Current Portion	16	41,685	32,717	43,642
Funds held for Capital Works Projects	17	-	-	22,050
		<u>269,825</u>	<u>205,769</u>	<u>342,759</u>
<b>Working Capital Surplus/(Deficit)</b>		108,299	231,157	122,329
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	402,727	332,637	454,401
		<u>402,727</u>	<u>332,637</u>	<u>454,401</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	23,517	-	31,910
Finance Lease Liability	16	7,744	25,240	35,053
		<u>31,261</u>	<u>25,240</u>	<u>66,963</u>
<b>Net Assets</b>		<u>479,765</u>	<u>538,554</u>	<u>509,767</u>
<b>Equity</b>		<u>479,765</u>	<u>538,554</u>	<u>509,767</u>

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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		513,255	483,990	466,924
Locally Raised Funds		87,786	70,500	169,751
Goods and Services Tax (net)		(7,641)	-	(14,678)
Payments to Employees		(216,683)	(199,100)	(207,029)
Payments to Suppliers		(354,506)	(339,082)	(341,074)
Cyclical Maintenance Payments in the year		(95,938)	-	-
Interest Paid		(4,888)	(3,200)	(7,209)
Interest Received		2,314	-	9,034
Net cash from/(to) Operating Activities		(76,301)	13,108	75,719
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(14,684)	(30,000)	(17,458)
Purchase of Investments		-	-	(150,000)
Proceeds from Sale of Investments		150,000	-	216,862
Net cash from/(to) Investing Activities		135,316	(30,000)	49,404
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		11,230	-	4,947
Owners Contributions		17,982	-	-
Finance Lease Payments		(46,462)	(45,874)	(51,422)
Funds Held for Capital Works Projects		(35,195)	-	(50,628)
Net cash from/(to) Financing Activities		(52,445)	(45,874)	(97,103)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>6,570</b>	<b>(62,766)</b>	<b>28,020</b>
Cash and cash equivalents at the beginning of the year	8	196,775	168,755	168,755
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>203,345</b>	<b>105,989</b>	<b>196,775</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 2020

#### 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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



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

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

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

#### *Cyclical maintenance*

A school recognises its obligation to maintain the 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.



**Other Grants**

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

**Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

**e) 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.

**f) 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.

**g) 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.

**h) Accounts Receivable**

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

**i) Inventories**

Inventories are consumable items held for sale and comprise 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.



## j) 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.

## k) 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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

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



## **I) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

## **m) 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. 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.

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.

## **n) 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.



## **o) Employee Entitlements**

### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

## **p) 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.

## **q) Funds Held in Trust**

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

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

## **r) Shared Funds**

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

## **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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

## **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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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



**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.

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

**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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	433,561	399,098	373,045
Teachers' Salaries Grants	1,310,303	1,157,473	1,283,413
Use of Land and Buildings Grants	461,259	390,869	417,446
Resource Teachers Learning and Behaviour Grants	3,237	6,000	2,417
Other MoE Grants	77,338	78,892	75,373
Other Government Grants	5,292	-	13,940
	<u>2,290,990</u>	<u>2,032,332</u>	<u>2,165,634</u>

The school is not entitled to the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$10,801 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	19,742	15,000	20,442
Bequests & Grants	-	5,000	2,000
Activities	13,402	4,500	64,668
Trading	14,928	-	11,862
Fundraising	-	46,000	53,682
Other Revenue	9,000	9,000	9,310
	<u>57,072</u>	<u>79,500</u>	<u>161,964</u>
<b>Expenses</b>			
Activities	17,704	-	65,185
Trading	13,461	-	11,639
Fundraising (Costs of Raising Funds)	13,115	-	17,634
Other Locally Raised Funds Expenditure	5,984	7,000	4,410
	<u>50,264</u>	<u>7,000</u>	<u>98,868</u>
<i>Surplus for the year Locally raised funds</i>	<u>6,808</u>	<u>72,500</u>	<u>63,096</u>

## 4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	53,464	52,500	40,353
Library Resources	560	3,000	1,188
Employee Benefits - Salaries	1,462,377	1,298,973	1,417,324
Staff Development	28,484	28,000	26,400
	<u>1,544,885</u>	<u>1,382,473</u>	<u>1,485,265</u>



## 5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,931	5,931	5,758
Board of Trustees Fees	2,125	3,000	1,900
Board of Trustees Expenses	6,976	8,000	13,069
Communication	3,525	3,600	3,531
Consumables	1,928	2,000	910
Operating Lease	1,378	-	3,420
Other	23,471	22,650	26,087
Employee Benefits - Salaries	42,354	42,000	40,574
Insurance	3,330	6,015	4,249
Service Providers, Contractors and Consultancy	11,640	10,440	11,040
	<u>102,658</u>	<u>103,636</u>	<u>110,538</u>

## 6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	11,316	8,000	12,414
Cyclical Maintenance Expense	20,453	16,000	29,144
Grounds	3,120	2,000	1,358
Heat, Light and Water	12,440	15,000	14,918
Rates	15,390	16,022	15,946
Repairs and Maintenance	46,540	14,750	13,110
Use of Land and Buildings	461,259	390,869	417,446
Security	503	1,000	569
Employee Benefits - Salaries	16,303	15,600	31,779
Consultancy And Contract Services	31,333	47,326	39,063
	<u>618,657</u>	<u>526,567</u>	<u>575,747</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings	1,800	1,793	1,800
Building Improvements	7,725	7,615	7,644
Furniture and Equipment	20,927	24,799	24,891
Information and Communication Technology	7,237	6,289	6,313
Leased Assets	50,189	52,435	52,632
Library Resources	90	92	92
	<u>87,968</u>	<u>93,023</u>	<u>93,372</u>



### 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	6,881	4,549	1,529
Bank Call Account	196,464	101,440	195,246
Cash and cash equivalents for Statement of Cash Flows	203,345	105,989	196,775

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

### 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	1,288	81	-
Banking Staffing Underuse	7,795	7,975	-
Interest Receivable	1	5,618	986
Teacher Salaries Grant Receivable	104,546	85,277	88,815
	113,630	98,951	89,801
Receivables from Exchange Transactions	1,289	5,699	986
Receivables from Non-Exchange Transactions	112,341	93,252	88,815
	113,630	98,951	89,801

### 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Uniform	18,196	13,012	13,145
	18,196	13,012	13,145

### 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	-	216,863	150,000
Total Investments	-	216,863	150,000



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	65,000	-	-	-	-	65,000
Buildings	49,723	-	-	-	(1,800)	47,923
Building Improvements	166,918	-	-	-	(7,725)	159,194
Furniture and Equipment	75,693	7,782	-	-	(20,927)	62,547
Information and Communication Tech	13,081	7,617	-	-	(7,237)	13,462
Leased Assets	83,446	20,896	-	-	(50,189)	54,151
Library Resources	540	-	-	-	(90)	450
<b>Balance at 31 December 2020</b>	<b>454,401</b>	<b>36,295</b>	<b>-</b>	<b>-</b>	<b>(87,968)</b>	<b>402,727</b>

The net carrying value of equipment held under a finance lease is \$54,151 (2019: \$83,446)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	65,000	-	65,000
Buildings	90,000	(42,077)	47,923
Building Improvements	267,483	(108,289)	159,194
Furniture and Equipment	306,069	(243,522)	62,547
Information and Communication	123,441	(109,979)	13,462
Leased Assets	160,082	(105,931)	54,151
Library Resources	72,516	(72,066)	450
<b>Balance at 31 December 2020</b>	<b>1,084,591</b>	<b>(681,864)</b>	<b>402,727</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	65,000	-	-	-	-	65,000
Buildings	51,523	-	-	-	(1,800)	49,723
Building Improvements	169,241	5,321	-	-	(7,644)	166,918
Furniture and Equipment	95,614	4,971	-	-	(24,891)	75,693
Information and Communication Technology	12,992	6,403	-	-	(6,313)	13,081
Leased Assets	57,448	78,629	-	-	(52,632)	83,446
Library Resources	341	290	-	-	(92)	540
<b>Balance at 31 December 2019</b>	<b>452,159</b>	<b>95,614</b>	<b>-</b>	<b>-</b>	<b>(93,372)</b>	<b>454,401</b>

The net carrying value of equipment held under a finance lease is \$83,446 (2018: \$57,448)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	65,000	-	65,000
Buildings	90,000	(40,277)	49,723
Building Improvements	267,483	(100,565)	166,918
Furniture and Equipment	298,287	(222,594)	75,693
Information and Communication	116,699	(103,618)	13,081
Leased Assets	168,374	(84,928)	83,446
Library Resources	72,516	(71,976)	540
<b>Balance at 31 December 2019</b>	<b>1,078,359</b>	<b>(623,958)</b>	<b>454,401</b>



**13. Accounts Payable**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	12,890	13,509	35,242
Accruals	5,931	5,590	5,758
Employee Entitlements - Salaries	104,546	85,277	88,815
Employee Entitlements - Leave Accrual	1,719	3,548	1,471
	<u>125,086</u>	<u>107,924</u>	<u>131,286</u>
Payables for Exchange Transactions	125,086	107,924	131,286
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>125,086</u>	<u>107,924</u>	<u>131,286</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income in Advance	33,260	550	7,422
Future Yr7&8 Camp Contributions	6,834	7,258	670
	<u>40,094</u>	<u>7,808</u>	<u>8,092</u>

**15. Provision for Cyclical Maintenance**

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	169,599	33,455	140,455
Increase to the Provision During the Year	16,636	16,000	3,745
Adjustment to the Provision	(3,820)	-	25,399
Use of the Provision During the Year	(95,938)	-	-
Provision at the End of the Year	<u>86,477</u>	<u>49,455</u>	<u>169,599</u>
Cyclical Maintenance - Current	62,960	49,455	137,689
Cyclical Maintenance - Term	23,517	-	31,910
	<u>86,477</u>	<u>49,455</u>	<u>169,599</u>



## 16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	46,307	32,717	46,970
Later than One Year and no Later than Five Years	8,394	25,240	38,299
	<u>54,701</u>	<u>57,957</u>	<u>85,269</u>

## 17. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
S/N Paving Upgrade <i>completed</i>		22,050	893	(22,943)	-	-
Block O Roofing and Spouting <i>completed</i>		-	7,250	(7,250)	-	-
Totals		<u>22,050</u>	<u>8,143</u>	<u>(30,193)</u>	<u>-</u>	<u>-</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education -  
Funds Due from the Ministry of Education -

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block C Library Re-roof (& water leak) <i>completed</i>		5,809	-	(5,809)	-	-
Blk A Re-roof & Ceiling Replacement <i>completed</i>		80,554	156,900	(237,454)	-	-
Exterior Cladding -Blks B & H <i>completed</i>		-	27,615	(27,615)	-	-
S/N Paving Upgrade <i>in progress</i>		-	22,050	-	-	22,050
Totals		<u>86,363</u>	<u>206,565</u>	<u>(270,878)</u>	<u>-</u>	<u>22,050</u>

## 18. Related Party Transactions

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

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



## 19. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,125	1,900
Full-time equivalent members	0.08	0.14
<i>Leadership Team</i>		
Remuneration	610,524	580,932
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	612,649	582,832
Total full-time equivalent personnel	6.08	6.14

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	1.00	1.00
	1.00	1.00

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-



## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: \$115,269).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

## 23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	203,345	105,989	196,775
Receivables	113,630	98,951	89,801
Investments - Term Deposits	-	216,863	150,000
Total Financial assets measured at amortised cost	<u>316,975</u>	<u>421,803</u>	<u>436,576</u>

### Financial liabilities measured at amortised cost

Payables	125,086	107,924	131,286
Borrowings - Loans	-	-	-
Finance Leases	49,429	57,957	78,695
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>174,515</u>	<u>165,881</u>	<u>209,981</u>



## **25. Events After Balance Date**

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

## **26. Comparatives**

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

## **27. Breach of Borrowing Authority**

The Board has failed to comply with Clause 29 of Schedule 6 of the Education Act 1989 in that no authority is held from the Ministry of Education for borrowing which, in aggregate, involves repayments of interest and capital in excess of one tenth of the Board's operational activities grant for the year. The extent of the breach is assessed at \$6,669 in excess of the 10% allowable limit. (2019: \$25,782)



**MARTINBOROUGH SCHOOL 2906**

**Analysis of Variance for 2020**



**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

- Boys remain a concern – there has been a shift from Well Below into Below
- 30% of Maori Students are below
- Our Year 6 students remain a concern
- Shifts from Well Below into below and Below into At
- Boys remain below Girls – greater shifts for boys (increase of 4.6%)
- 22% of Maori students are below
- Year 3 and 4 are of concern

## 2020 Target

## 2020 Outcome

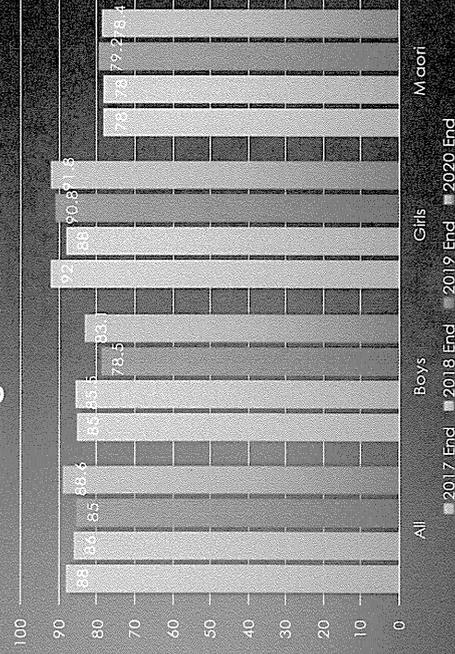
## Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2020 so that they will be reading at or above their expected level.

# Reading -2020

	End 2017	End 2018	End 2019	End 2020
All	88	86	85	88.6
Boys	85	85.5	78.5	83.1
Girls	92	88	90.8	91.8
Maori	78	78	79.2	78.4

Reading Over Time as a %



## **Evaluation & Recommendations:**

There are significant shifts in the reading results. Moderation in the assessment of reading is to take place this in 2020 to ensure greater consistency and looking at reading more holistically. The focus on Structured Literacy – Phonics approach: a greater investment in reading development.

### **Actions for 2021:**

- **School wide Professional Learning – Structured Literacy**
- School wide targeting of priority learners. Teachers to identify target groups within their classroom.
- Liz Kane approach to literacy – phonics – is normalized across the school
- TAI focus on reading development – 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

## 2020 Target

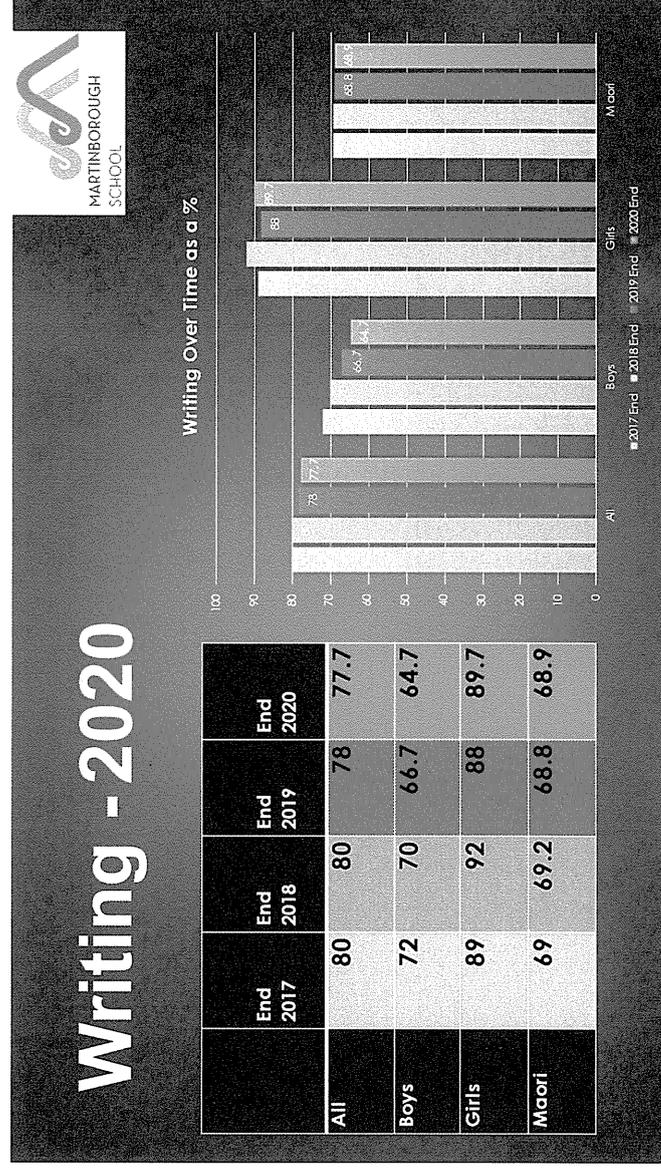
- 31% of Maori students are still below standard
- 33 % of boys are below
- 12 % of girls are below

- Girls are achieving higher than boys - this must be a priority
- 31% of Maori students are still below standard
- There are clear links to the improvement of writing from a structured literacy approach (Junior School)
- Year 3 and 7 cohort of concern (4 and 8, 2021)

## 2020 Outcome

## Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2020 so that they will be writing at or above the Standard.



## Evaluation & Recommendations:

There are still large numbers of boys and Maori students who are not achieving at the expected writing standard. 88% of emergent writers (Junior school) are achieving at standard. Clear links to the improvement of writing through a Structured Literacy approach.

### Actions for 2021:

- 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
- Continue to focus on writing for a purpose rather than teaching genre. Helping students to understand and choose purposes for writing across the curriculum. Writing will be developed through our focus on student inquiry.
- 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
- 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

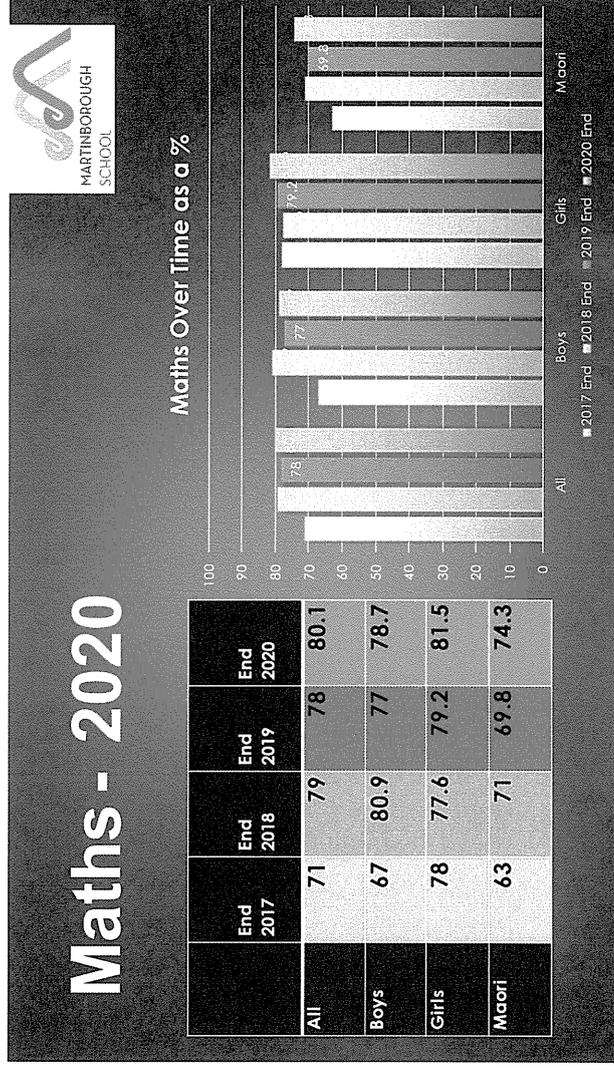
## 2020 Target

- There are 78% of students at or above standard in maths.
- Boys have dropped from 81% to 77%
- Girls have increased from 77.6% to 79.2%
- 70% of Māori students at or above, improving from 63% in 2017
- 80% of students At or Above standard
- An increase in achievement across all gender and ethnicity groups
- 74.3% of Māori students achieving At or Above
- Target years 3, 4 and 8 2021

## 2020 Outcome

## Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2020 so that they will be able to effectively use number knowledge and strategies to solve mathematical problems successfully at or above Standard



### **Evaluation & Recommendations:**

We have seen a positive shift in improved student outcomes across the school. We have a large number of students not achieving at the expected standard in years 3, 4 and 8 (2021). 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 2021:**

- Teachers to analyse next 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 continued monitoring from syndicates and should be a focus area for target groups and explicit 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) 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 2021 – based on observations, data analysis, staff feedback**

- In general, the assessment data is positive. We have seen great shifts with our students needing support, and fantastic shifts in maths over the last few years. Structured Literacy has resulted in accelerated shifts in both reading and writing in the Junior School.
- School wide Professional Learning of Structured Literacy (iDeal Learning); a Phonics approach to ensure the building blocks of reading success are secure
- Structured Literacy will address the links between reading and writing, particularly with teachers making the teaching of the technical aspects of writing clear and explicit.
- TAI – focus on Literacy development for the teacher, leading to greater success for target students.
- 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.
- The Student Agency assessment rubric needs to be monitored and tracked, so that this can start being reported on, and the impact of this can be measured.

## **KiwiSport**

KiwiSport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total KiwiSport funding of \$3841.23 (excluding GST). The funding was spent on Sports equipment, balls and striking equipment, swimming equipment, as well as professional development for teachers.