

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MARTINBOROUGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 Ltd (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 22, that comprise the statement of financial position as at 31 December 2019, 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 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees 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 information included in the Analysis of Variance, the Kiwi Sport 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 2019

School Directory

Ministry Number:	2906
Principal:	Craig Nelson
School Address:	Dublin Street, Martinbrough
School Postal Address:	Dublin Street, MARTINBOROUGH, 5711
School Phone:	06 306 9602
School Email:	office@martinborough.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Kirsty Shepherd	Chairperson	Elected	Lawyer	Jan 2022
Craig Nelson	Principal	ex Officio		
Rachel Griffiths	Parent Rep	Elected	Business Manager	Jan 2022
John Kirkup	Parent Rep	Elected	Business Manager	Jan 2022
Mark Guscott	Parent Rep	Elected	Farmer	Jan 2022
Grant Plumbley	Parent Rep	Elected	Physiotherapist	Jan 2022
Marcus Sherwood	Parent Rep	Elected	Business Manager	2019
Nigel Broom	Parent Rep	Elected	Accountant	2019
Amy Mason	Parent Rep	Elected	Administrator	2019
Christine Barnett	Parent Rep	Elected	Paleantologist	2019
Megan Pentecost	Staff Rep	Co-opted	Teacher	2019
Tess Munro	Secretary	Elected		2019

Accountant / Service Provider:	Education Services Ltd
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MARTINBOROUGH SCHOOL

Annual Report - For the year ended 31 December 2019

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Martinborough School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

KIRSTY REID SHEPHERD

Full Name of Board Chairperson

KR Shepherd.

Signature of Board Chairperson

27/5/20

Date:

CRAIG NELSON

Full Name of Principal

[Signature]

Signature of Principal

27/5/20.

Date:

Martinborough School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,165,634	2,005,762	2,010,213
Locally Raised Funds	3	161,964	62,500	121,896
Interest income		4,402	-	8,347
Gain on Sale of Property, Plant and Equipment		339	-	1,278
		<u>2,332,339</u>	<u>2,068,262</u>	<u>2,141,734</u>
Expenses				
Locally Raised Funds	3	98,868	7,000	61,097
Learning Resources	4	1,485,265	1,386,948	1,349,224
Administration	5	110,538	93,790	91,959
Finance		7,209	3,206	3,138
Property	6	575,747	490,400	508,347
Depreciation	7	93,372	86,500	96,993
		<u>2,370,999</u>	<u>2,067,844</u>	<u>2,110,758</u>
Net Surplus / (Deficit) for the year		(38,660)	418	30,976
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(38,660)</u>	<u>418</u>	<u>30,976</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 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>543,480</u>	<u>512,504</u>	<u>512,504</u>
Total comprehensive revenue and expense for the year		(38,660)	418	30,976
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		4,947	-	-
Equity at 31 December	23	<u>509,767</u>	<u>512,922</u>	<u>543,480</u>
Retained Earnings		509,767	512,922	543,480
Equity at 31 December		<u>509,767</u>	<u>512,922</u>	<u>543,480</u>

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 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	196,775	21,547	168,755
Accounts Receivable	9	89,801	86,720	98,951
GST Receivable		6,813	5,472	-
Prepayments		8,554	4,391	2,111
Inventories	10	13,145	11,312	13,012
Investments	11	150,000	191,071	216,863
		<u>465,088</u>	<u>320,513</u>	<u>499,692</u>
Current Liabilities				
GST Payable		-	-	7,865
Accounts Payable	13	131,286	91,951	107,924
Revenue Received in Advance	14	8,092	3,214	7,808
Provision for Cyclical Maintenance	15	137,689	61,099	112,290
Finance Lease Liability - Current Portion	16	43,642	40,885	32,717
Funds held for Capital Works Projects	17	22,050	-	86,363
		<u>342,759</u>	<u>197,149</u>	<u>354,967</u>
Working Capital Surplus/(Deficit)		<u>122,329</u>	<u>123,364</u>	<u>144,725</u>
Non-current Assets				
Property, Plant and Equipment	12	454,401	389,558	452,160
		<u>454,401</u>	<u>389,558</u>	<u>452,160</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	31,910	-	28,165
Finance Lease Liability	16	35,053	-	25,240
		<u>66,963</u>	<u>-</u>	<u>53,405</u>
Net Assets		<u>509,767</u>	<u>512,922</u>	<u>543,480</u>
Equity		<u>509,767</u>	<u>512,922</u>	<u>543,480</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 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		466,924	475,256	462,577
Locally Raised Funds		169,751	62,500	126,359
Goods and Services Tax (net)		(14,678)	-	13,337
Payments to Employees		(207,029)	(238,500)	(218,432)
Payments to Suppliers		(341,074)	(234,295)	(239,128)
Cyclical Maintenance Payments in the year		-	(13,000)	-
Interest Paid		(7,209)	(3,206)	(3,138)
Interest Received		9,034	-	8,100
Net cash from Operating Activities		75,719	48,755	149,675
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(17,458)	(30,000)	(12,542)
Proceeds from Sale of Investments		66,862	-	(25,792)
Net cash from Investing Activities		49,404	(30,000)	(38,334)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,947	-	-
Finance Lease Payments		(51,422)	(39,724)	(51,928)
Funds Held for Capital Works Projects		(50,628)	-	66,826
Net cash from Financing Activities		(97,103)	(39,724)	14,898
Net increase/(decrease) in cash and cash equivalents		28,020	(20,969)	126,239
Cash and cash equivalents at the beginning of the year	8	168,755	42,516	42,516
Cash and cash equivalents at the end of the year	8	196,775	21,547	168,755

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 Cash Flow Statement 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 2019

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 Act 1989. 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 2019 to 31 December 2019 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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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.

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.

Cyclical Maintenance Provision

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.

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 carryforward 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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	50 years
Furniture and Equipment	5-20 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.



l) 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, annual leave earned 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.

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

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 school 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 Assets and Liabilities

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

Investments that are shares are categorised as "available for sale" 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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but 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 at the start of the year.

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	373,045	381,163	370,418
Teachers' Salaries Grants	1,283,413	1,165,448	1,165,448
Use of Land and Buildings Grants	417,446	361,028	390,869
Resource Teachers Learning and Behaviour Grants	2,417	17,000	3,397
Other MoE Grants	75,373	81,123	73,476
Other Government Grants	13,940	-	6,605
	<u>2,165,634</u>	<u>2,005,762</u>	<u>2,010,213</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	20,442	12,000	15,278
Bequests & Grants	2,000	7,000	5,000
Activities	64,668	500	15,482
Trading	11,862	-	15,448
Fundraising	53,682	34,000	64,096
School House	9,310	9,000	6,592
	<u>161,964</u>	<u>62,500</u>	<u>121,896</u>
Expenses			
Activities	65,185	-	18,363
Trading	11,639	-	16,376
Fundraising (Costs of Raising Funds)	17,634	-	19,918
School House	4,410	7,000	6,440
	<u>98,868</u>	<u>7,000</u>	<u>61,097</u>
<i>Surplus for the year Locally raised funds</i>	<u>63,096</u>	<u>55,500</u>	<u>60,799</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	40,353	52,500	37,067
Library Resources	1,188	3,000	1,161
Employee Benefits - Salaries	1,417,324	1,311,448	1,286,353
Staff Development	26,400	20,000	24,643
	<u>1,485,265</u>	<u>1,386,948</u>	<u>1,349,224</u>



5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,758	6,500	5,669
Board of Trustees Fees	1,900	4,000	2,250
Board of Trustees Expenses	13,069	12,000	8,041
Communication	3,531	-	3,643
Consumables	910	2,000	1,825
Operating Lease	3,420	-	1,598
Other	26,087	15,850	20,037
Employee Benefits - Salaries	40,574	36,000	37,416
Insurance	4,249	7,000	1,040
Service Providers, Contractors and Consultancy	11,040	10,440	10,440
	<u>110,538</u>	<u>93,790</u>	<u>91,959</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,414	8,000	10,648
Cyclical Maintenance Expense	29,144	16,000	4,730
Grounds	1,358	3,000	2,023
Heat, Light and Water	14,918	11,000	15,772
Rates	15,946	16,022	14,268
Repairs and Maintenance	13,110	16,850	15,579
Use of Land and Buildings	417,446	361,028	390,869
Security	569	2,000	594
Employee Benefits - Salaries	31,779	56,500	53,864
Consultancy And Contract Services	39,063	-	-
	<u>575,747</u>	<u>490,400</u>	<u>508,347</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	1,800	1,605	1,800
Building Improvements	7,644	6,574	7,372
Furniture and Equipment	24,891	22,452	25,175
Information and Communication Technology	6,313	7,841	8,792
Leased Assets	52,632	47,875	53,682
Library Resources	92	153	172
	<u>93,372</u>	<u>86,500</u>	<u>96,993</u>



8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	1,529	21,547	2,406
Bank Call Account	195,246	-	166,349
Cash equivalents for Cash Flow Statement	<u>196,775</u>	<u>21,547</u>	<u>168,755</u>

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

Of the \$196,775 Cash and Cash Equivalents, \$22,050 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	81
Banking Staffing Underuse	-	14,836	7,975
Interest Receivable	986	5,371	5,618
Teacher Salaries Grant Receivable	88,815	66,513	85,277
	<u>89,801</u>	<u>86,720</u>	<u>98,951</u>

Receivables from Exchange Transactions	986	5,371	5,699
Receivables from Non-Exchange Transactions	88,815	81,349	93,252
	<u>89,801</u>	<u>86,720</u>	<u>98,951</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	-	62
Uniform	13,145	11,312	12,950
	<u>13,145</u>	<u>11,312</u>	<u>13,012</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	150,000	191,071	216,863
Total Investments	<u>150,000</u>	<u>191,071</u>	<u>216,863</u>



12. Property, Plant and Equipment

	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 Tech	12,992	6,403	-	-	(6,313)	13,081
Leased Assets	57,448	78,629	-	-	(52,632)	83,446
Library Resources	341	290	-	-	(92)	540
Balance at 31 December 2019	452,159	95,614	-	-	(93,372)	454,401

	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
Balance at 31 December 2019	1,078,359	(623,958)	454,401

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	65,000	-	-	-	-	65,000
Buildings	53,323	-	-	-	(1,800)	51,523
Building Improvements	174,874	1,739	-	-	(7,372)	169,241
Furniture and Equipment	112,204	8,585	-	-	(25,175)	95,614
Information and Communication Technology	19,070	2,714	-	-	(8,792)	12,992
Leased Assets	77,390	33,740	-	-	(53,682)	57,448
Library Resources	197	317	-	-	(172)	342
Balance at 31 December 2018	502,058	47,095	-	-	(96,993)	452,160

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	65,000	-	65,000
Buildings	90,000	(38,477)	51,523
Building Improvements	262,162	(92,921)	169,241
Furniture and Equipment	293,317	(197,703)	95,614
Information and Communication	111,373	(98,381)	12,992
Leased Assets	159,994	(102,546)	57,448
Library Resources	72,226	(71,884)	342
Balance at 31 December 2018	1,054,072	(601,912)	452,160



13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	35,242	16,562	12,696
Accruals	5,758	5,348	5,590
Capital Accruals for PPE items	-	-	813
Employee Entitlements - Salaries	88,815	66,513	85,277
Employee Entitlements - Leave Accrual	1,471	3,528	3,548
	<u>131,286</u>	<u>91,951</u>	<u>107,924</u>
Payables for Exchange Transactions	131,286	91,951	107,924
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>131,286</u>	<u>91,951</u>	<u>107,924</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income in Advance	7,422	-	550
Future Ski Trips	670	3,214	7,258
	<u>8,092</u>	<u>3,214</u>	<u>7,808</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	140,455	45,099	135,725
Increase to the Provision During the Year	3,745	16,000	4,730
Adjustment to the Provision	25,399	-	-
Provision at the End of the Year	<u>169,599</u>	<u>61,099</u>	<u>140,455</u>
Cyclical Maintenance - Current	137,689	61,099	112,290
Cyclical Maintenance - Term	31,910	-	28,165
	<u>169,599</u>	<u>61,099</u>	<u>140,455</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	46,970	40,885	32,717
Later than One Year and no Later than Five Years	38,299	-	26,139
	<u>85,269</u>	<u>40,885</u>	<u>58,856</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:

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>

Represented by:

Funds Held on Behalf of the Ministry of Education	22,050
Funds Due from the Ministry of Education	-
	<u>22,050</u>

2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block C Library Re-roof (& water leak) <i>in progress</i>	1,904	122,158	118,253	-	5,809
Block G -Senior Blk Refurbishment <i>completed</i>	17,633	-	17,633	-	-
Blk A Re-roof & Ceiling Replacement <i>in progress</i>	-	99,000	18,446	-	80,554
Totals	<u>19,537</u>	<u>221,158</u>	<u>154,332</u>	<u>-</u>	<u>86,363</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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	1,900	2,250
Full-time equivalent members	0.14	0.30
<i>Leadership Team</i>		
Remuneration	580,932	505,249
Full-time equivalent members	6.00	5.00
Total key management personnel remuneration	582,832	507,499
Total full-time equivalent personnel	6.14	5.30

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	140 - 150
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2019, the Board has entered into a contract agreement for exterior painting with Programmed Property Services dated 17 January 2020. This is for a fixed price amount of \$115,269 consisting of exterior painting (\$95,938 excluding GST) and pre-paint repairs of \$19,331 (\$15,521 excluding GST). (Capital commitments as at 31 December 2018:nil)

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	196,775	21,547	168,755
Receivables	89,801	86,720	98,951
Investments - Term Deposits	150,000	191,071	216,863
Total Financial assets measured at amortised cost	436,576	299,338	484,569

Financial liabilities measured at amortised cost

Payables	131,286	91,951	107,924
Borrowings - Loans	-	-	-
Finance Leases	78,695	40,885	57,957
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	209,981	132,836	165,881

25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effect on the school that we have identified, resulting from the COVID-19 pandemic:

A reduction in approximately \$40,000 budgeted income not being received in 2020 year.

Because of the matters noted above, the school has experienced a significant reduction in expected revenue and has not been able to reduce its costs as quickly (or experienced significant additional costs not budgeted for). As a result the school may experience financial difficulties.

26. Comparatives

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



27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

28. 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 \$25,782 in excess of the 10% allowable limit. (2018: \$21,291)



Martinborough School

Members of the Board of Trustees 2018

Name	Position Held	Elected / Co-opted	Occupation	Term Expires
Kirsty Shepherd	chair	Elected	Lawyer	2019
Craig Nelson	Principal		principal	
Caro Wills	Staff Rep	Staff elected	Deputy principal	2018
Christine Barnett	Secretary	Co-opted		2019
Amy Mason	community engage	elected	Editor	2019
Nigel Broom	Treasurer	elected	Accountant	2019
Marcus Sherwood	Property	elected	Business Manag	2019
Grant Plymbley	H&S	elected	Physio	2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$ (excluding GST). The funding was spent on sporting endeavours.

MARTINBOROUGH SCHOOL 2906

Analysis of Variance for 2019



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

2019 Target

- The proportions of students Above and Well Above (male, female and Maori) are all similar, but Females come out slightly higher (by roughly 2.5%)
- 22% (16) of Maori students are below or well below
- Our Year 6/7 boys cohort (Year 7/ 8 next year).

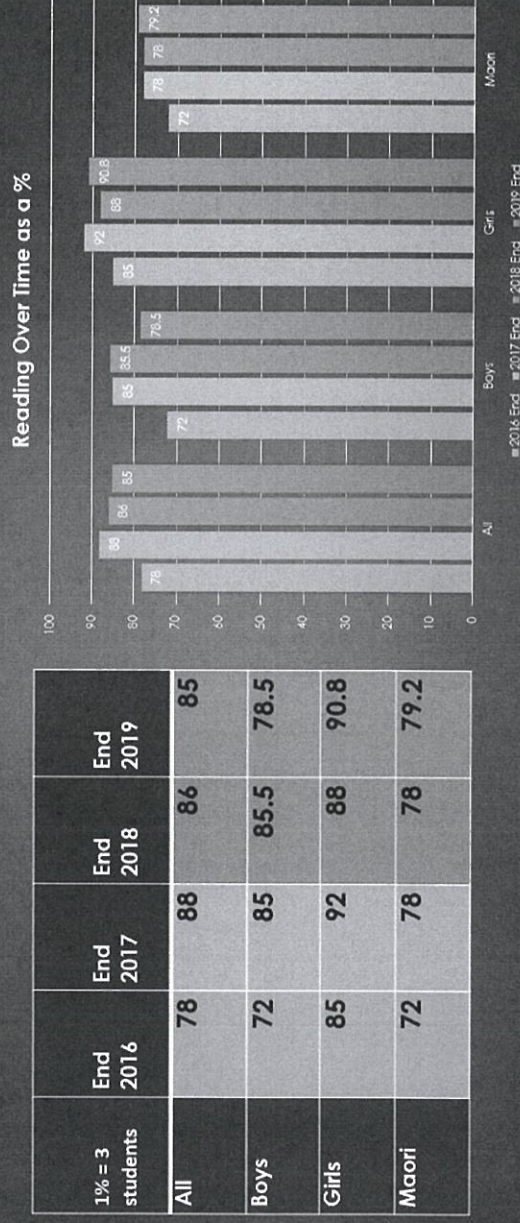
2019 Outcome

- 31 boys remain below (girls have 15 below) –there has been a shift from Well Below into Below
- 21 % (15) of Maori Students are below
- Our Year 6 students remain a concern

Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2019 so that they will be reading at or above their expected level

Reading - 2019



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 Liz Kane approach to phonics is the springboard to a greater investment in reading development.

Actions for 2020:

- 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

2019 Target

- Yr 4, 6, 7, 8 are a continuing area of focus in writing – specifically with our Maori Males, and boys in general.
- 69% of Maori students are functioning at the appropriate standard – greater emphasis placed on skills of learning.

2019 Outcome

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

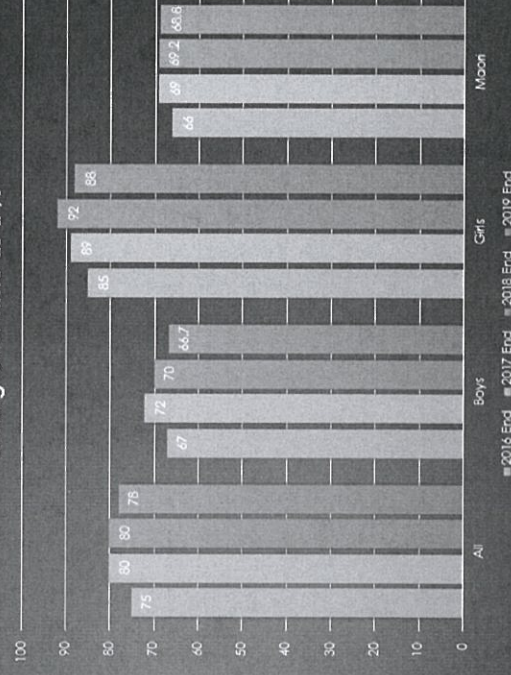
Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2019 so that they will be reading at or above the Standard.

Writing - 2019

1% = 3 students	End 2016	End 2017	End 2018	End 2019
All	75	80	80	78
Boys	67	72	70	66.7
Girls	85	89	92	88
Maori	66	69	69.2	68.8

Writing Over Time as a %



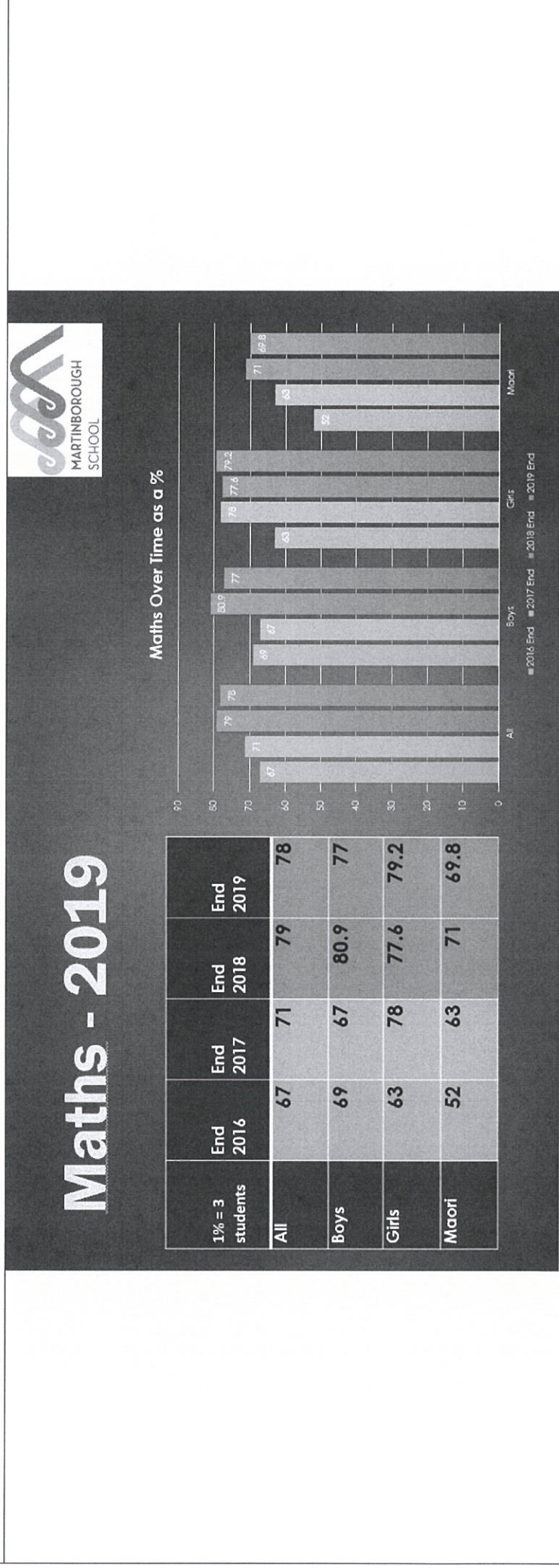
Evaluation & Recommendations:

There are still large numbers of boys, Maori and emergent writers who are not achieving at the expected writing standard.

Actions for 2020:

- 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 and between schools 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.
- Further develop the literacy link between reading and writing – phonics approach to literacy development – Liz Kane.
- 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 COL– focus on Teaching as Inquiry and effective teaching to engage students with the aim of lifting achievement levels in all areas
- 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

Strategic Aim	Students will be maths at expected levels to enable them to access the curriculum successfully
2019 Target	<ul style="list-style-type: none"> 71% of Maori students the school are at or above 79% whole school in 2018 – needs shifting Whole school PLD is required in this area – an in-depth review of the whole process, specific focus on planning, organisation, assessment for learning, teacher practice
2019 Outcome	<ul style="list-style-type: none"> 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 Maori students at or above, improving from 63% in 2017
Annual Aim	
Priority students to make accelerated progress (more than one year progress) by the end of 2019 so that they will be reading at or above Standard	



Evaluation & Recommendations:

We continue to have large numbers of students not achieving at the expected mathematics standard. The number of Maori students in the school achieving below the standard is also disproportionate. Teaching and learning of mathematics across the school was a focus for the start of 2019 to finish off the PLD funding. The challenge was to maintain and sustain the level

of understanding of the data collection tools, analysis of results when making judgements, and effective teaching practice. Teachers now need to assess mathematics holistically across the curriculum level.

Actions for 2020

- 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 basic facts teaching and learning – 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.

School wide recommendations for 2020 – 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.
- Writing needs to re-emerge as an area requiring attention, particularly with teachers making the teaching of the technical aspects of writing clear and explicit.
- Reading strategies and skills need to be heavily focused on too – with more intense group work developing specific skills which can be transferred to all areas.
- TAI – focus on reading development for the teacher, leading to greater success for target students.
- School wide learning of Liz Kane phonics approach to literacy development.
- 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.



MARTINBOROUGH
SCHOOL

Martinborough School

2019 Annual Report

School Number: 2906

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Martinborough School

Annual Report

For the year ended 31 December 2019

Chairperson/Principal Report

2019 was another fantastic year for Martinborough School. It was an opportunity to continue our journey of Community involvement, Hauora and well being, and active and relevant teaching and learning. Throughout the year there was a PLD focus on effective teaching practice, and effective teaching techniques, through a math focus.

There has been a significant investment in the development of leadership skills across the school. The leadership team have come a long way in strengthening the teaching and learning within their respective teams. This will continue to remain a focus, with Coaching and Mentoring as a vehicle for leadership skills to develop.

The students of Martinborough School are amazing. They have a very positive attitude towards their work and their environment. They are also lavished with numerous opportunities to extend themselves and the experiences they have.

A. Martinborough's Strengths

1. Support for the school

The school was supported throughout the year by an enthusiastic staff, a dedicated Board of Trustees and a dedicated group of parent support. This group raised around \$40,000 during the year, which is targeting the purchase of a multi sports turf.

The school is well served by a dedicated and hardworking staff, committed to the needs of Martinborough's students. The care and interest of our parent community is certainly growing, and we welcome their on-going support as we continue to improve.

2. Involvement in sporting and performing arts activities

Students at Martinborough School are challenged to become involved in new experiences. Many of these new experiences involve the performing arts. The high level of involvement in sporting and cultural events by the students is a reflection of the opportunities the staff are prepared to offer. 2019 saw Martinborough well represented in the sporting field with a large number of students selected for representative teams.

3. Attitude and acceptance of change

The attitude towards continual improvement by the staff, students and community, during 2019, has been a real positive. There has been a willingness to adopt new ideas and approaches to learning. Having such a receptive school community allows for an innovative approach to teaching and learning to be implemented.

B. Areas for Improvement

Reviews and other data collected during the year indicate that in 2019 the school should focus on: -

Quality effective teaching and learning, with specific focus on:

- **Writing - teachers making the teaching of the technical aspects of writing clear and explicit**
- **Reading – specific strategies and skills**
- **Learning needs to become more relevant and purposeful to the students, with explicit links and connections made**
- **Integration needs to be highlighted and clarified**
- **Students understanding better what they are learning and why, as well as what their next steps in skill development are**

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$3909.29 (excluding GST). The funding was spent on the purchase of sporting equipment and athletics professional development for our staff.