

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF MARTINBOROUGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

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 20, that comprise the statement of financial position as at 31 December 2018 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 2018; 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 24 May 2019. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

#### **Responsibilities of the Board of Trustees for the financial statements**

The Board 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 which form part of the Annual Report, 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 (Revised): *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 2018

#### School Directory

<b>Ministry Number:</b>	2906
<b>Principal:</b>	Craig Nelson
<b>School Address:</b>	Dublin Street, Martinbrough
<b>School Postal Address:</b>	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	Jun 2019
Craig Nelson	Principal	ex Officio	
Amy Mason	Parent Rep	Elected	Jun 2019
Nigel Broom	Parent Rep	Elected	Jun 2019
Marcus Sherwood	Parent Rep	Elected	Jun 2019
Grant Plumbley	Parent Rep	Elected	Jun 2019
Caro Wills	Staff Rep	Co-opted	Jun 2019
Christine Barnett	Other	Co-opted	Jun 2019

<b>Accountant / Service Provider:</b>	Education Services Ltd
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# MARTINBOROUGH SCHOOL

Annual Report - For the year ended 31 December 2018

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	Analysis of Variance
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	Kiwisport
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# Martinborough School

## Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

KIRSTY SHEPHERD

Full Name of Board Chairperson

Kirsty Shepherd

Signature of Board Chairperson

22/5/19

Date:

CRAIG NELSON

Full Name of Principal

Craig Nelson

Signature of Principal

22/5/19

Date:

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

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,010,213	1,843,953	1,907,871
Locally Raised Funds	3	121,896	63,500	168,656
Interest Earned		8,347	-	8,197
Gain on Sale of Property, Plant and Equipment		1,278	-	844
		<hr/> 2,141,734	<hr/> 1,907,453	<hr/> 2,085,568
<b>Expenses</b>				
Locally Raised Funds	3	61,097	6,700	105,991
Learning Resources	4	1,349,224	1,247,484	1,254,202
Administration	5	91,959	92,701	129,947
Finance Costs		3,138	-	4,119
Property	6	508,347	474,568	493,014
Depreciation	7	96,993	86,000	80,146
		<hr/> 2,110,758	<hr/> 1,907,453	<hr/> 2,067,419
<b>Net Surplus / (Deficit)</b>		30,976	-	18,149
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> 30,976	<hr/> -	<hr/> 18,149

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



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

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>512,504</u>	<u>466,688</u>	<u>494,355</u>
Total comprehensive revenue and expense for the year	30,976	-	18,149
Capital Contributions from the Ministry of Education			
<b>Equity at 31 December</b>	<u>543,480</u>	<u>466,688</u>	<u>512,504</u>
Retained Earnings	543,480	466,688	512,504
<b>Equity at 31 December</b>	<u>543,480</u>	<u>466,688</u>	<u>512,504</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.





**Martinborough School**  
**Statement of Financial Position**  
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	168,755	38,962	42,516
Accounts Receivable	9	98,951	149,559	86,720
GST Receivable		-	9,943	5,472
Prepayments		2,111	6,017	4,391
Inventories	10	13,012	9,344	11,312
Investments	11	216,863	134,707	191,071
		<u>499,692</u>	<u>348,532</u>	<u>341,482</u>
<b>Current Liabilities</b>				
GST Payable		7,865	-	-
Accounts Payable	13	107,924	121,493	91,951
Revenue Received in Advance	14	7,808	8,084	3,214
Provision for Cyclical Maintenance	15	112,290	15,930	100,700
Finance Lease Liability - Current Portion	16	32,717	27,741	42,965
Funds held for Capital Works Projects	17	86,363	-	19,537
		<u>354,967</u>	<u>173,248</u>	<u>258,367</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>144,725</u>	<u>175,284</u>	<u>83,115</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	452,160	354,316	502,058
		<u>452,160</u>	<u>354,316</u>	<u>502,058</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	28,165	39,859	35,025
Finance Lease Liability	16	25,240	23,053	37,644
		<u>53,405</u>	<u>62,912</u>	<u>72,669</u>
<b>Net Assets</b>		<u>543,480</u>	<u>466,688</u>	<u>512,504</u>
<b>Equity</b>				
		<u>543,480</u>	<u>466,688</u>	<u>512,504</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



**Martinborough School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		462,577	423,267	409,753
Locally Raised Funds		126,359	63,500	241,783
Goods and Services Tax (net)		13,337	-	4,053
Payments to Employees		(218,432)	(206,342)	(204,350)
Payments to Suppliers		(239,128)	(181,501)	(307,419)
Cyclical Maintenance Payments in the year		-	(93,000)	-
Interest Paid		(3,138)	-	(4,119)
Interest Received		8,100	-	8,043
Net cash from / (to) the Operating Activities		149,675	5,924	147,744
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(12,542)	(30,000)	(106,300)
Purchase of Investments		(25,792)	-	(6,364)
Proceeds from Sale of Investments		-	50,000	-
Net cash from / (to) the Investing Activities		(38,334)	20,000	(112,664)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(51,928)	-	(32,871)
Funds Held for Capital Works Projects		66,826	-	27,269
Net cash from Financing Activities		14,898	-	(5,602)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>126,239</b>	<b>25,924</b>	<b>29,478</b>
Cash and cash equivalents at the beginning of the year	8	42,516	13,038	13,038
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>168,755</b>	<b>38,962</b>	<b>42,516</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 Cash Flow Statement should be read in conjunction with the accompanying notes.



# **Martinborough School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

#### **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 2018 to 31 December 2018 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".

###### ***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.

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

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

##### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

##### *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**

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 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.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

**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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **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. It's 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 are recognised at the amount borrowed. 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 the balance date.

**v) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	370,418	353,467	353,490
Teachers' salaries grants	1,165,448	1,068,142	1,113,747
Use of Land and Buildings grants	390,869	352,544	361,028
Resource teachers learning and behaviour grants	3,397	12,000	978
Other MoE Grants	73,476	57,800	78,628
Other government grants	6,605	-	-
	<u>2,010,213</u>	<u>1,843,953</u>	<u>1,907,871</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	15,278	12,000	16,336
Bequests & Grants	5,000	12,000	2,000
Activities	15,482	500	65,552
Trading	15,448	-	20,131
Fundraising	64,096	30,000	55,288
Other Revenue	6,592	9,000	9,349
	<u>121,896</u>	<u>63,500</u>	<u>168,656</u>
<b>Expenses</b>			
Activities	18,363	-	61,679
Trading	16,376	-	21,563
Fundraising costs	19,918	-	17,849
Other Expenses	6,440	6,700	4,900
	<u>61,097</u>	<u>6,700</u>	<u>105,991</u>
<i>Surplus for the year Locally raised funds</i>	<u>60,799</u>	<u>56,800</u>	<u>62,665</u>

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	37,067	38,000	35,816
Library resources	1,161	2,000	1,988
Employee benefits - salaries	1,286,353	1,189,484	1,205,651
Staff development	24,643	18,000	10,443
Foms	-	-	304
	<u>1,349,224</u>	<u>1,247,484</u>	<u>1,254,202</u>



## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,669	6,500	5,348
Board of Trustees Fees	2,250	4,655	3,000
Board of Trustees Expenses	8,041	7,500	7,079
Communication	3,643	4,800	5,511
Consumables	1,825	2,000	5,675
Operating Lease	1,598	3,496	23,793
Other	20,037	11,350	21,584
Employee Benefits - Salaries	37,416	35,000	41,501
Insurance	1,040	7,000	6,016
Service Providers, Contractors and Consultancy	10,440	10,400	10,440
	<u>91,959</u>	<u>92,701</u>	<u>129,947</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,648	8,900	9,974
Cyclical Maintenance Expense	4,730	15,374	15,310
Grounds	2,023	2,500	2,592
Heat, Light and Water	15,772	11,000	18,820
Rates	14,268	16,000	13,374
Repairs and Maintenance	15,579	16,250	13,581
Use of Land and Buildings	390,869	352,544	361,028
Security	594	2,000	1,684
Employee Benefits - Salaries	53,864	50,000	56,651
	<u>508,347</u>	<u>474,568</u>	<u>493,014</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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	1,800	1,931	1,800
Building Improvements	7,372	5,462	5,090
Furniture and Equipment	25,175	24,823	23,133
Information and Communication Technology	8,792	11,693	10,897
Leased Assets	53,682	41,831	38,984
Library Resources	172	260	242
	<u>96,993</u>	<u>86,000</u>	<u>80,146</u>



## 8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
ANZ -00	2,406	30,462	(3,644)
ANZ -50	97,486	4,000	4,697
ANZ 36-50	3,954	1,500	1,551
ANZ 36-00	7,581	3,000	3,248
ANZ 83-00	554	-	2,706
ANZ 83-50	56,774	-	15,051
ANZ Term Deposit -22	-	-	5,819
ANZ Term Deposit -58	-	-	13,088
Cash equivalents for Cash Flow Statement	168,755	38,962	42,516

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

Of the \$168,755 Cash and Cash Equivalents, \$86,363 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	81	78,537	-
Receivables from the Ministry of Education	7,975	-	14,836
Interest Receivable	5,618	5,217	5,371
Teacher Salaries Grant Receivable	85,277	65,805	66,513
	98,951	149,559	86,720
Receivables from Exchange Transactions	5,699	83,754	5,371
Receivables from Non-Exchange Transactions	93,252	65,805	81,349
	98,951	149,559	86,720

## 10. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	62	103	-
Uniform	12,950	9,241	11,312
	13,012	9,344	11,312

## 11. Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	216,863	134,707	191,071



## 12. Property, Plant and Equipment

	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 Tech	19,070	2,714	-	-	(8,792)	12,992
Leased Assets	77,390	33,740	-	-	(53,682)	57,448
Library Resources	197	317	-	-	(172)	342
<b>Balance at 31 December 2018</b>	<b>502,058</b>	<b>47,095</b>	<b>-</b>	<b>-</b>	<b>(96,993)</b>	<b>452,160</b>

	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
<b>Balance at 31 December 2018</b>	<b>1,054,072</b>	<b>(601,912)</b>	<b>452,160</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	65,000	-	-	-	-	65,000
Buildings	55,123	-	-	-	(1,800)	53,323
Building Improvements	107,860	72,104	-	-	(5,090)	174,874
Furniture and Equipment	105,367	29,970	-	-	(23,133)	112,204
Information and Communication Technology	27,994	2,052	(79)	-	(10,897)	19,070
Leased Assets	56,533	59,840	-	-	(38,984)	77,390
Library Resources	439	-	-	-	(242)	197
<b>Balance at 31 December 2017</b>	<b>418,316</b>	<b>163,966</b>	<b>(79)</b>	<b>-</b>	<b>(80,146)</b>	<b>502,058</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Land	65,000	-	65,000
Buildings	90,000	(36,677)	53,323
Building Improvements	260,423	(85,549)	174,874
Furniture and Equipment	284,732	(172,528)	112,204
Information and Communication	108,659	(89,589)	19,070
Leased Assets	126,254	(48,864)	77,390
Library Resources	71,910	(71,713)	197
<b>Balance at 31 December 2017</b>	<b>1,006,978</b>	<b>(504,920)</b>	<b>502,058</b>



### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	12,696	25,670	16,562
Accruals	5,590	6,150	5,348
Capital accruals for PPE items	813	-	-
Banking staffing overuse	-	19,606	-
Employee Entitlements - salaries	85,277	65,805	66,513
Employee Entitlements - leave accrual	3,548	4,262	3,528
	<u>107,924</u>	<u>121,493</u>	<u>91,951</u>
Payables for Exchange Transactions	107,924	101,887	91,951
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	19,606	-
	<u>107,924</u>	<u>121,493</u>	<u>91,951</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Income in Advance	550	8,084	-
Future Ski Trips	7,258	-	3,214
	<u>7,808</u>	<u>8,084</u>	<u>3,214</u>

### 15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	135,725	40,415	120,415
Increase to the Provision During the Year	4,730	15,374	15,310
Provision at the End of the Year	<u>140,455</u>	<u>55,789</u>	<u>135,725</u>
Cyclical Maintenance - Current	112,290	15,930	100,700
Cyclical Maintenance - Term	28,165	39,859	35,025
	<u>140,455</u>	<u>55,789</u>	<u>135,725</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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	32,717	27,741	42,965
Later than One Year and no Later than Five Years	26,139	23,053	37,644
	<u>58,856</u>	<u>50,794</u>	<u>80,609</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:

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	19,537	221,158	154,332	-	86,363

### Represented by:

Funds Held on Behalf of the Ministry of Education	86,363
Funds Due from the Ministry of Education	-
	86,363

2017	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>	5,838	-	3,934	-	1,904
Block G -Senior Blk Refurbishment <i>in progress</i>	(13,570)	245,819	214,616	-	17,633
Totals	(7,732)	245,819	218,550	-	19,537

## 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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,250	3,000
Full-time equivalent members	0.30	0.35
<i>Leadership Team</i>		
Remuneration	505,249	445,342
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	507,499	448,342
Total full-time equivalent personnel	5.30	5.35

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
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	2018 FTE Number	2017 FTE Number
100 - 110	1.00	-
	1.00	0.00

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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-



## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2018 (Operating commitments at 31 December 2017: 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:

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	168,755	38,962	42,516
Receivables	98,951	149,559	86,720
Investments - Term Deposits	216,863	134,707	191,071
Total Loans and Receivables	484,569	323,228	320,307

### Financial liabilities measured at amortised cost

Payables	107,924	121,493	91,951
Finance Leases	57,957	50,794	80,609
Total Financial Liabilities Measured at Amortised Cost	165,881	172,287	172,560





## **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 \$21,291 in excess of the 10% allowable limit. (2017: \$6,156)





MARTINBOROUGH  
SCHOOL

## **Martinborough School**

### **2018 Annual Report**

**School Number: 2906**

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### Annual Report

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# **Martinborough School**

## **Annual Report**

### **For the year ended 31 December 2018**

#### **Chairperson/Principal Report**

2018 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 \$35,000 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. 2018 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 2018, 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 2018, 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.

## BOT Members List (January 2019)

<b>Name</b>	<b>Position</b>	<b>How position on BOT gained</b>	<b>Occupation</b>	<b>Leaves Office</b>
<b>Kirsty Shepherd</b>	Chairperson	Elected June 2016	Lawyer	May 2019
<b>Nigel Broom</b>	Treasurer	Elected June 2016	Accountant	May 2019
<b>Amy Mason</b>	Member	Elected June 2016	Office Exec	May 2019
<b>Grant Plumbley</b>	Member	Elected June 2016	Physio	May 2019
<b>Marcus Sherwood</b>	Member	Elected June 2016	Council Manager	May 2019
<b>Megan Pentecost</b>	Staff Rep	Elected Jan 2019	Staff Rep	May 2019
<b>Christine Barnett</b>	Secretary	Coopted June 2016	Paleontologist	May 2019
<b>Craig Nelson</b>	Principal	Appointed July 2012	Principal	

# MARTINBOROUGH SCHOOL 2906

## Analysis of Variance for 2018



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			
2018 Target		<ul style="list-style-type: none"><li>Of the 31 students Below in reading, 19 are Male</li><li>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%)</li><li>23% (16) of Maori students are below or well below (of the 16 students, 9 have left the school at the end of 2017)</li><li>Our Year 6/7 boys cohort (Year 7/ 8 next year)– remain a target for 2018.</li><li>19 boys remain below (girls have 16 below) –there has been a shift from Well Below into Below</li><li>24 % (18) of Maori Students are below (7 are new to the school in 2018)</li><li>Our Year 7(1) and Year 8 (2) have made significant shifts</li></ul>			
2018 Outcome		Annual Aim			
Priority students to make accelerated progress (more than one year progress) by the end of 2018 so that they will be reading at or above their expected level					
2017 Baseline Data					
OTJ Reading 2017 All Pupils					
8425					
Female	Well Below Standard	Below Standard	At Standard	Above Standard	Total
Male	1% (2) 2% (2) 1.6% 4	7% (10) 15% (17) 10.7% 27	43% (60) 39% (44) 41.3% 104	48% (66) 45% (51) 46.4% 117	138 114 252
2018 November Data					
OTJ Reading 2018 All Pupils					
8425					
Female	Well Below Standard	Below Standard	At Standard	Above Standard	Total
Male		12% (16) 15% (19) 13.3% 35	62% (82) 69% (90) 65.4% 172	26% (35) 16% (21) 21.3% 56	133 130 263



## **Evaluation & Recommendations:**

There are significant shifts in the reading results. Moderation in the assessment of reading is to take place this in 2019 to ensure greater consistency and looking at reading more holistically. There was a shift from National Standard reporting in 2017, to using Curriculum levels.

### **Actions for 2019:**

- School wide targeting of priority learners. Teachers to identify target groups within their classroom.
- 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

<p><b>Martinborough School Analysis of Variance</b></p>	<p><b>Writing</b></p>
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<p><b>Strategic Aim</b></p> <p>Students will be writing at expected levels to enable them to access the curriculum successfully</p>
---

	<ul style="list-style-type: none"> <li>• Yr 5-8 are a continuing area of focus in writing – specifically with our Maori Males, and boys in</li> </ul>
--	---

2018 Target	
	<p>general.</p> <ul style="list-style-type: none"> <li>69% of Maori students are functioning at the appropriate standard – greater emphasis placed on skills of learning.</li> </ul>

- 30% of Maori students are still below standard
- 22% of boys are below

## 2018 Outcome

• 33 % of boys are below
• 18.5% of girls are below

- ## Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2018 so that they will be reading at or above the Standard.

## 2017 Baseline Data

**OTJ Writing 2017**  
**All Pupils 2019**

8457	Well Below Standard	Below Standard	At Standard	Above Standard	Total
<b>Female</b>	3% (4)	9% (13)	67% (92)	21% (29)	138
<b>Male</b>	12% (14)	15% (17)	60% (69)	13% (15)	115
<b>Totals</b>	7.1% 18	11.9% 30	63.6% 161	17.4% 44	253

## 2018 November Data

**OTJ Writing 2018**  
**All Pupils 2019**

8457	Well Below Standard	Below Standard	At Standard	Above Standard	Total
<b>Female</b>		8% (11)	76% (101)	16% (21)	133
<b>Male</b>	1% (1)	32% (42)	59% (77)	8% (10)	130
<b>Totals</b>	0.4% 1	20.2% 53	67.7% 178	11.8% 31	263

## Evaluation & Recommendations:

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

### **Actions for 2019:**

- 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.
- 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 National Standards 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

# Martinborough School Analysis of Variance

## Maths

### Strategic Aim

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

### 2018 Target

- 71% of the school are at or above – Boys 67% and Girls 78%
- 63% of Maori students are at or above – meaning 37% are below or well below
- 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

### 2018 Outcome

- There are 79% of students at or above standard in maths.
- Boys have improved from 67% to 80.9%
- Girls have remained relatively the same at 77.6%
- 71% of Maori students at or above, improving from 63%

### Annual Aim

Priority students to make accelerated progress (more than one year progress) by the end of 2018 so that they will be reading at or above Standard

### 2017 Baseline Data

#### OTJ Mathematics 2017 All Pupils 2019

8489	Well Below Standard	Below Standard	At Standard	Above Standard	Total
<b>Female</b>	5% (7)	15% (21)	67% (93)	12% (17)	138
<b>Male</b>	10% (11)	23% (27)	41% (47)	26% (30)	115
<b>Totals</b>	7.1% 18	19% 48	55.3% 140	18.6% 47	253

### 2018 November Data

#### OTJ Mathematics 2018 All Pupils 2019

8489	Well Below Standard	Below Standard	At Standard	Above Standard	Total
<b>Female</b>		22% (29)	71% (94)	8% (10)	133
<b>Male</b>	1% (1)	18% (24)	68% (88)	13% (17)	130
<b>Totals</b>	0.4% 1	20.2% 53	69.2% 182	10.3% 27	263

### **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 is a focus for 2018. We have been awarded PLD funding. Part of the increase may be due to the greater understanding of the data collection tools, analysis of results when making judgements, and effective teaching practice. Teachers are now assessing mathematics holistically across the curriculum level, which is impacting on the OTJ's being made.

### **Actions for 2019: PLD Focus, school wide focus**

- Schoolwide focus of teaching and learning of strategies – maths context
- 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 2019 – based on observations, data analysis, staff feedback**

- In general, the assessment data is very exciting. We have seen great shifts with our students needing support, and fantastic shifts in maths.
- Writing needs to re-emerge as an area to be developed, 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.
- 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.