

MARTINBOROUGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2906

Principal: Craig Nelson

School Address: Dublin Street

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

MARTINBOROUGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Martinborough School

Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Nicola Ansell
Full Name of Presiding Member


Signature of Presiding Member

28/5/24
Date:

Craig Nelson
Full Name of Principal


Signature of Principal

28/05/24
Date:

Martinborough School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,483,373	2,206,959	2,349,504
Locally Raised Funds	3	170,311	45,500	102,734
Interest		8,516	-	2,266
Gain on Sale of School House		612,324	-	-
Total Revenue		3,274,524	2,252,459	2,454,504
Expense				
Locally Raised Funds	3	52,370	17,000	56,637
Learning Resources	4	1,782,404	1,616,717	1,705,750
Administration	5	182,400	107,763	134,898
Interest		3,264	2,810	4,379
Property	6	619,425	511,300	494,954
Loss on Disposal of Property, Plant and Equipment		613	-	2,709
Total Expense		2,640,476	2,255,590	2,399,327
Net Surplus / (Deficit) for the year		634,048	(3,131)	55,177
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		634,048	(3,131)	55,177

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		487,353	430,036	432,176
Total comprehensive revenue and expense for the year		634,048	(3,131)	55,177
Contribution - Furniture and Equipment Grant		14,936	-	-
Contribution - Te Mana Tuhono Grant		42,819	-	-
Sale of School House		(720,000)	-	-
Equity at 31 December		459,156	426,905	487,353
Accumulated comprehensive revenue and expense		459,156	426,905	487,353
Equity at 31 December		459,156	426,905	487,353

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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	138,031	169,066	411,649
Accounts Receivable	8	135,085	137,123	130,283
GST Receivable		21,394	9,517	10,309
Prepayments		3,056	9,876	9,177
Inventories	9	9,478	15,675	12,063
Investments	10	100,000	-	-
Funds Receivable for Capital Works Projects	16	25,081	-	1,422
		<u>432,125</u>	<u>341,257</u>	<u>574,903</u>
Current Liabilities				
Accounts Payable	12	184,909	135,125	131,048
Revenue Received in Advance	13	2,974	160	40,564
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	24,875	27,543	27,342
Funds held for Capital Works Projects	16	60,062	-	167,020
		<u>272,820</u>	<u>162,828</u>	<u>365,974</u>
Working Capital Surplus/(Deficit)		159,305	178,429	208,929
Non-current Assets				
Property, Plant and Equipment	11	245,147	339,198	357,144
Work in Progress		113,250	-	-
		<u>358,397</u>	<u>339,198</u>	<u>357,144</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	52,526	45,985	55,671
Finance Lease Liability	15	6,020	44,737	23,049
		<u>58,546</u>	<u>90,722</u>	<u>78,720</u>
Net Assets		<u>459,156</u>	<u>426,905</u>	<u>487,353</u>
Equity		<u>459,156</u>	<u>426,905</u>	<u>487,353</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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		598,911	501,448	544,844
Locally Raised Funds		129,880	45,500	142,954
Goods and Services Tax (net)		(11,085)	-	(792)
Payments to Employees		(277,330)	(212,147)	(220,763)
Payments to Suppliers		(364,350)	(379,096)	(341,338)
Interest Paid		(3,264)	(2,810)	(4,379)
Interest Received		7,287	-	2,266
Net cash from/(to) Operating Activities		80,049	(47,105)	122,792
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(114,325)	(17,845)	(19,090)
Purchase of Investments		(100,000)	-	-
Net cash from/(to) Investing Activities		(214,325)	(17,845)	(19,090)
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,936	-	-
Finance Lease Payments		(26,082)	(28,827)	(25,489)
Funds Administered on Behalf of Other Parties		(128,196)	-	70,593
Net cash from/(to) Financing Activities		(139,342)	(28,827)	45,104
Net increase/(decrease) in cash and cash equivalents		(273,618)	(93,777)	148,806
Cash and cash equivalents at the beginning of the year	7	411,649	262,843	262,843
Cash and cash equivalents at the end of the year	7	138,031	169,066	411,649

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 and other notional items have been excluded.

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



Martinborough School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Buildings	50 years
Furniture and Equipment	4-5 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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



s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	599,995	504,060	530,427
Teachers' Salaries Grants	1,418,648	1,343,044	1,416,951
Use of Land and Buildings Grants	464,547	359,855	402,126
Other Government Grants	183	-	-
	<u>2,483,373</u>	<u>2,206,959</u>	<u>2,349,504</u>

The school has opted in to the donations scheme for this year. Total amount received was \$38,530.

3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	33,915	10,000	25,569
Fees for Extra Curricular Activities	5,779	2,000	31,773
Trading	11,582	7,500	13,769
Fundraising & Community Grants	97,615	2,000	5,040
Other Revenue	21,420	24,000	26,583
	<u>170,311</u>	<u>45,500</u>	<u>102,734</u>
Expense			
Extra Curricular Activities Costs	14,727	1,000	25,293
Trading	10,473	7,500	16,824
Fundraising & Community Grant Costs	21,234	-	1,639
Other Locality Raised Funds Expenditure	5,936	8,500	12,881
	<u>52,370</u>	<u>17,000</u>	<u>56,637</u>
<i>Surplus for the year Locally raised funds</i>	<u>117,941</u>	<u>28,500</u>	<u>46,097</u>

4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	94,889	45,100	58,946
Library Resources	26	1,000	686
Employee Benefits - Salaries	1,603,472	1,484,381	1,548,863
Staff Development	26,986	35,000	32,162
Depreciation	57,031	51,236	65,093
	<u>1,782,404</u>	<u>1,616,717</u>	<u>1,705,750</u>



5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	6,479	6,479	6,291
Board Fees	1,350	2,500	1,175
Board Expenses	4,826	8,700	16,833
Communication	2,524	3,700	2,532
Consumables	8,229	2,000	7,710
Operating Leases	927	-	-
Other	23,930	17,450	19,839
Employee Benefits - Salaries	114,245	51,634	62,312
Insurance	7,650	3,500	6,386
Service Providers, Contractors and Consultancy	12,240	11,800	11,820
	<u>182,400</u>	<u>107,763</u>	<u>134,898</u>

6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	20,979	13,500	12,592
Consultancy and Contract Services	55,307	53,000	48,216
Cyclical Maintenance Provision	(3,145)	16,278	(42,758)
Grounds	2,050	2,700	2,614
Heat, Light and Water	14,544	14,000	14,632
Rates	21,749	19,191	18,534
Repairs and Maintenance	22,741	13,000	19,997
Use of Land and Buildings	464,547	359,855	402,126
Security	1,093	600	774
Employee Benefits - Salaries	19,560	19,176	18,227
	<u>619,425</u>	<u>511,300</u>	<u>494,954</u>

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

7. Cash and Cash Equivalents

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	138,031	169,066	411,649
Cash and cash equivalents for Statement of Cash Flows	<u>138,031</u>	<u>169,066</u>	<u>411,649</u>

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

Of the \$138,031 Cash and Cash Equivalents \$60,062 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	196	2,077	184
Receivables from the Ministry of Education	5,807	-	-
Interest Receivable	1,229	-	-
Banking Staffing Underuse	-	22,000	10,819
Teacher Salaries Grant Receivable	127,853	113,046	119,280
	135,085	137,123	130,283
Receivables from Exchange Transactions	1,425	2,077	184
Receivables from Non-Exchange Transactions	133,660	135,046	130,099
	135,085	137,123	130,283

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	-	496	88
Uniform	9,478	15,179	11,975
	9,478	15,675	12,063

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	-	-
Total Investments	100,000	-	-

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Land	65,000	-	(65,000)	-	-	-
Buildings	44,323	-	(42,676)	-	(1,647)	-
Building Improvements	148,812	-	-	-	(3,456)	145,356
Furniture and Equipment	32,287	1,075	(613)	-	(17,627)	15,122
Information and Communication Technology	17,379	42,819	-	-	(5,982)	54,216
Leased Assets	49,074	9,428	-	-	(28,238)	30,264
Library Resources	269	-	-	-	(81)	189
Balance at 31 December 2023	357,144	53,322	(108,289)	-	(57,031)	245,147

The net carrying value of equipment held under a finance lease is \$30,264 (2022: \$49,074)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

Asset categories between building improvements and furniture and equipment have been reclassified in 2023 year. Also, the school house has been sold in 2023 year and therefore the disposals amount is high at \$107,676.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	65,000	-	65,000
Buildings	-	-	-	90,000	(45,677)	44,323
Building Improvements	160,016	(14,660)	145,356	234,979	(86,167)	148,812
Furniture and Equipment	318,783	(303,661)	15,122	248,049	(215,762)	32,287
Information and Communication Technology	105,111	(50,895)	54,216	62,293	(44,914)	17,379
Leased Assets	85,021	(54,757)	30,264	86,465	(37,391)	49,074
Library Resources	72,516	(72,327)	189	72,516	(72,247)	269
Balance at 31 December	741,447	(496,300)	245,147	859,302	(502,158)	357,144



12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	10,909	13,137	1,739
Accruals	12,803	6,108	6,291
Banking Staffing Overuse	28,711	-	-
Employee Entitlements - Salaries	127,853	113,046	119,280
Employee Entitlements - Leave Accrual	4,633	2,834	3,738
	<u>184,909</u>	<u>135,125</u>	<u>131,048</u>
 Payables for Exchange Transactions	 184,909	 135,125	 131,048
	<u>184,909</u>	<u>135,125</u>	<u>131,048</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income in Advance	-	160	32,260
Future Yr7&8 Camp Contributions	145	-	8,304
MOE Grants in Advance	2,829	-	-
	<u>2,974</u>	<u>160</u>	<u>40,564</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	55,671	29,707	98,429
Increase to the Provision During the Year	11,333	16,278	11,333
Use of the Provision During the Year	(33,000)	-	-
Other Adjustments	18,522	-	(54,091)
Provision at the End of the Year	<u>52,526</u>	<u>45,985</u>	<u>55,671</u>
 Cyclical Maintenance - Current	 -	 -	 -
Cyclical Maintenance - Non current	52,526	45,985	55,671
	<u>52,526</u>	<u>45,985</u>	<u>55,671</u>

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



15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	26,263	27,543	30,323
Later than One Year and no Later than Five Years	6,300	44,737	24,098
Future Finance Charges	(1,668)	-	(4,030)
	<u>30,895</u>	<u>72,280</u>	<u>50,391</u>
Represented by			
Finance lease liability - Current	24,875	27,543	27,342
Finance lease liability - Non current	6,020	44,737	23,049
	<u>30,895</u>	<u>72,280</u>	<u>50,391</u>

16. Funds Held for Capital Works Projects

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

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

Represented by:

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

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

Represented by:

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



17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	1,350	1,175
<i>Leadership Team</i> Remuneration	675,245	617,930
Full-time equivalent members	6.00	6.04
Total key management personnel remuneration	676,595	619,105

There are 9 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (n/a members) and Property (n/a members) committees that met 0 and n/a times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	1.00
110 - 120	2.00	-
	5.00	1.00

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



19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$315,741 (2022:\$336,637) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
SIP Project - Turf	187,110	187,110	0
School Block D & G Classroom Upgrade	284,794	125,583	159,211
Roofing Project	162,900	6,370	156,530
Total	634,804	319,063	315,741

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).



22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	138,031	169,066	411,649
Receivables	135,085	137,123	130,283
Investments - Term Deposits	100,000	-	-
Total financial assets measured at amortised cost	373,116	306,189	541,932

Financial liabilities measured at amortised cost

Payables	184,909	135,125	131,048
Finance Leases	30,895	72,280	50,391
Total financial liabilities measured at amortised cost	215,804	207,405	181,439

23. Events After Balance Date

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

24. Comparatives

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

25. Breach of Law - Borrowings

The Board of Trustees has failed to comply with section 155 of the Education and Training Act 2020, 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.



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MARTINBOROUGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023, 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 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from Section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Report, the Statement of Compliance with Employment Policy, the Board Member list, and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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

Martinborough School

Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Craig Nelson	Principal	ex Officio	
Mark Guscott	Parent Representative	Elected	Sep 2025
Ed Wilkie	Parent Representative	Elected	Sep 2025
Ariel Codde	Parent Representative	Elected	Sep 2025
Nicola Ansell	Parent Representative	Elected	Sep 2025
Dylan Firth	Parent Representative	Elected	Sep 2025
Nicki Jones	Parent Representative	Elected	Sep 2025
Katelyn Johnson	Staff Representative	Elected	Sep 2025
Tess Monro	Other	Co-opted	

Martinborough School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$3,677 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Martinborough School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Analysis of Variance for 2023

Goal 1. Hauora and well-being – Create a positive school environment where all feel valued, actively participate, and respect and care for each other.

What did we do?	Actions (What we did)	Variance	Evaluation (Where to next?)
Develop an understanding of what 'Hauora' is, and the impact it has on student and the community's progress.	School wide 'hauora activities Family learning conferences Sports and cultural events where parents are invited to participate	Achieved: Continued focus on this goal is required. There is always thought that goes into 'how students react' to certain aspects of learning – and will continue to be the case	This goal is an ongoing process, and an important part of strengthening our School Culture. The whole goal will be reviewed annually, to ensure we are using the opportunities we have created in the most effective way.
Participants learning about the importance of hauora and the impact it has on learning.	Syndicate assemblies – recognition of positive behaviour and interactions Specific lessons School wide 'hauora' activities – uniform free days, sausage sizzles etc Assembly recognition	Achieved: Revisited every term, and as the need arises.	
Supporting participants to value, nurture and recognise the power of Hauora on engagement and learning.	Whānau invited to events, consultation, learning events (Literacy evening, Goal setting interviews, progress meetings) Values recognition through class and assembly prizes Competitive events reinforce how we treat each other, and the importance 'how' we participate.	Achieved: Revisited every term, and as the need arises.	



MARTINBOROUGH
SCHOOL

Understand 'wellbeing' and the role our school and Kāhui Ako have in ensuring it is lived.	Cluster PD available Development of 'Pillar' for KA focus	Achieved: Continue to develop this aspect through KA, with a focus on bringing the cluster along as a group, with similar understandings and approaches	
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MARTINBOROUGH
SCHOOL

Goal 2. Active Participation/Relevant Learning – To focus on high quality learning and teaching through expanding opportunities

What did we do?	Actions (What we did)	Variance	Evaluation (Where to next?)
Develop an understanding of what learning is, and its relevance today and in the future.	Visit community/businesses as learning contexts – share findings Collect regular feedback regarding 'Engagement'. Invite parents to support learning activities – Information evenings, class trips, enrichment days, sports and cultural events. Use technology to engage parents in their child's learning	Partially achieved: This is an ongoing focus. We can look at gathering 'engagement' information more regularly	Review Local Curriculum to include local contexts in our learning Participate in 'Engagement' survey Review the platforms by which we communicate with parents to see if target is being reached.
Supporting students to understand and to be active in their learning.	Senior students participate in Leadership development and Technology sessions off site. Use local contexts to make learning relevant	Partially achieved: This is an ongoing focus. We are always looking for relevant local contexts to reinforce learning opportunities	As above
Increase teacher capabilities through personalised development.	Appoint Structured Literacy Lead Teacher, to promote effective teaching in this area. Teachers to attend PD in Structured Literacy. Teacher observations and coaching Working with Learning Matters to develop Teacher capability Professional Growth Cycle conversations Regular ERO visits – discussions and follow up actions	Achieved: Professional Growth Cycle conversations Regular ERO visits – discussions and follow up actions Visits to other schools to view teacher practice and implementation of curriculum – Structured Literacy	Our PD is regular and meaningful. Ensure this underpins the focus areas for 2024 Focus Areas for 2024: Te Ao Maori, Maths – introduction of PR1ME Maths in Middle and Senior School, Structured Literacy – the review process, including Coaching



	Visits to other schools to view teacher practice and implementation of curriculum – Structured Literacy, Te Ao Maori		
To sustain, grow and further develop leadership	Provide opportunities for teachers to initiate leadership development. Conference visits Work with new leaders to develop capability.	Partially Achieved: Ongoing process – always learning	Focus on Coaching the Coaches



MARTINBOROUGH
SCHOOL

Goal 3. Goal 3. Community involvement in learning transitions – To sustain, grow and further encourage whānau and community partnerships

What did we do?	Actions (What we did)	Variance	Evaluation (Where to next?)
Grow greater community involvement in learning transitions.	Learning conferences Parents invited to attend assemblies, sporting and cultural events	Partially Achieved: Always looking for new ways to include and involve parents in their child's learning.	Engage with parents for Strategic Plan development. Target conversations with parents regarding their child's learning
Supporting students and whānau in yearly transitions – between classes, between schools.		Achieved: We work hard at ensuring that our students are welcomed into our environment effectively. Great communication with 'new' parents, and a positive induction process where new families can learn about how we work. Senior students are supported through the application to secondary process, have school visits, and appropriate attitudinal and achievement data is shared – highlighting specific points of focus that are required.	



MARTINBOROUGH
SCHOOL

Goal 4. To sustain regular self-review

What did we do?	Actions (What we did)	Variance	Evaluation (Where to next?)
Understand processes and systems that support the whole school development.	ERO – supported with review process BOT reports – updates of progress Mid and EOY Data	Achieved: A lot of work goes into the preparation of this for ERO and Board discussions	Redesign Strategic Plan to include greater emphasis on teacher development
Support teacher development.	PGC – discussions, reviews PLD – Ministry funded Structured Literacy PD for staff Coaching system – Structured Literacy Staff meetings – Local Curriculum and Structured Literacy development	Achieved: We do this aspect very well	Maintain an open mind to Teacher development – alignment with Strat Plan and Focus Areas. It is also a bonus to be able to attend conferences as a means of leadership and ownership development, with a Team Building aspect included.
Increase student achievement.	..\..\BOT Info\2023\EOY School wide OTJ data - 2023 Board Report (1).pdf	Partially Achieved: School wide data presents itself as an overall picture of trends. Each year we have 40 or 50 students who are not at the desired level of achievement.	Recommendations include: Reducing class sizes Introduction of a different Maths approach Greater emphasis on measuring the impact teachers are having on 'priority' students Investigate 'engagement'



Goal 5. To support and embed the growth of Te reo Māori and Tikanga Māori

What did we do?	Actions (What we did)	Variance	Evaluation (Where to next?)
Further develop understanding of Māori succeeding as Māori.	Matariki celebrations Employed Kapa Haka tutor Kahui Ako focus Local curriculum development to include local context	Partially Achieved: This is a journey. We are making small steps.	Continue to investigate local contexts Support Kapa Haka process
Increase use, knowledge and pronunciation of Te reo and Tikanga.	Staff PD Visit local schools who have set up 4B process	Partially Achieved: This is a journey – one step at a time. A lot of new learning for teachers	Commit to 4B status Implement plan to function in this zone Weekly staff PD during admin meeting

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$3913.88 (excluding GST). The funding was spent on Sports equipment, balls and striking equipment, swimming equipment, as well professional development for teachers.



STATEMENT OF NATIONAL EDUCATION AND LEARNING PRIORITIES (NELP)

Martinborough School Board Of Trustees ASSURANCE OF STRATEGIC PRIORITY AND ALIGNMENT

The statement of National Education and Learning Priorities (NELP) sets out the Government's priorities for education that will ensure the success and wellbeing of all learners. It is a statutory document issued under the Education and Training Act 2020 (the Act) that directs government and education sector activities towards the actions that will make the biggest difference, and ensure that we are able to strengthen the education system to deliver successful outcomes for all learners and ākonga.

The NELP priorities will help create education environments that are learner centred, and where more of our learners are successful. Therefore, they will support all schools to:

- Be safe and inclusive, and free from racism, discrimination and bullying
- Strengthen the quality of teaching to give learners the skills they need to be successful in education, work and life
- Collaborate with whānau, hapū, iwi, employers, industry and communities
- Take account of learners' needs, identities, and culture in their practice
- Incorporate Te reo Māori and tikanga Māori into everyday activities

What does this mean for Boards?

Boards need to ensure that the statement of NELP is specifically considered and incorporated into their strategic planning. The NELP also aligns with Boards' primary objectives in the Act, particularly in setting the scene and providing a planned supportive environment to enable schools to put the NELP into effect.

NELP Priorities:

Learners at the centre: Our vision 'Learning Together' recognises that we are all learners and that our collective strengths must be utilised and developed to ensure our children are successful learners. We aim to create an environment where everyone feels safe, included, and we seek for continual development. We have a holistic approach and our SPIRIT Values, along with the Key Competencies, Cultural Competencies and Global Competencies wrap around our learners to ensure they grow academically, socially, emotionally, personally, artistically, physically and are secure in their own identity. The development of our Local Curriculum focuses on what is important to Martinborough School children, and the community we are part of, engaging the learner with real, relevant contexts.

Barrier Free Access: A real strength of our school is our genuine commitment to inclusion, and providing a barrier free learning environment. We have a skilled and valued team who work with students, whānau, teachers and a range of supporting agencies. We have a full time SENCO and five Teacher Support workers who all work to meet the many diverse needs of our



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students. One point of difference we pride ourselves on is the transitions to both secondary school and New Entrants for all students, with particular focus on those students with learning difficulties, ensuring they are catered for adequately for the next stage of their learning journey.

Quality Teaching and Leadership: Our curriculum continues to develop as we learn more about our local history and community, and make deeper connections to key people, resources and places. We have staff who are keen to trial new ideas and stay on the edge of the latest best teaching practice. Many staff are enrolled in after school Maori language professional development, as well as the professional learning associated with our Structured Literacy Journey. Our curriculum development team are developing our local curriculum that suits the needs of our children and our community. Leadership development is a focus area for all our staff at Martinborough School. We believe that every staff member can contribute to the big picture and lead internally and externally in a range of contexts.

Future of learning and work: The development of our local curriculum is strongly focussed on creating an environment where the learning is relevant to the lives of New Zealanders today and throughout their lives. We pride ourselves on providing smooth, and successful transitions between ECES and school, and between school and Secondary facilities. The New Zealand Curriculum (NZC) and our local curriculum incorporate the skills and dispositions required by our students to succeed in today's world of work and employment. These skills are represented in the SPIRIT values we integrate into everyday situations.

World class inclusive public education: The NZC, and incoming Te Mātaiaho offers NZ leaders and teachers autonomy and ownership when delivering learning programmes. Our school is committed to continual improvement, self-review and ongoing professional development in order to provide the best learning opportunities for our students and community. We welcome external and internal reviews as a way of becoming more effective at what we do. We work effectively with other schools in our cluster through a strong Kahui Ako structure, where staff and children can grow and develop as learners, in addressing local and global issues.

The NELP priorities will help create education environments that are learner-centred and where more learners are successful. They will support all schools to:

- Ensure that they are safe and inclusive, and free from racism, discrimination and bullying
- Strengthen the quality of teaching to give learners the skills they need to succeed in education, work and life
- Collaborate more with whānau, hapu, iwi, employers, industry and communities
- Take account of learners' needs, identities, languages and cultures in their practice
- Incorporate Te reo Maori and tikanga Māori into everyday activities



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