

# MARTON JUNCTION SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2396
<b>Principal:</b>	Vanessa Te Ua
<b>School Address:</b>	Alexandra Street, Marton
<b>School Postal Address:</b>	P O Box 78, Marton, 4741
<b>School Phone:</b>	06 327 7812
<b>School Email:</b>	office@martonjunction.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Tony Hancock	Chairperson	Elected	Jun 2022
Vanessa Te Ua	Principal	ex Officio	
Rev. Graham Karatau	Parent Rep	Elected	Jun 2022
Murray-James Candy	Parent Rep	Elected	Jun 2022
Junita Foster-Matloe	Parent Rep	Elected	Jun 2022
Steven Karehana	Parent Rep	Elected	Jun 2022
Robina Gudopp	Staff Rep	Elected	Jun 2022

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



# MARTON JUNCTION SCHOOL

Annual Report - For the year ended 31 December 2020

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# Marton Junction School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

A. C. K. Hawcock  
Full Name of Board Chairperson

  
Signature of Board Chairperson

27 May 2021  
Date:

Vanessa Te Ua  
Full Name of Principal

  
Signature of Principal

27 May 2021  
Date:

# Marton Junction School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	1,269,982	1,174,307	1,220,021
Locally Raised Funds	3	31,326	20,900	76,031
Interest income		1,377	-	3,460
Gain on Sale of Property, Plant and Equipment		-	-	1,938
		<u>1,302,685</u>	<u>1,195,207</u>	<u>1,301,450</u>
<b>Expenses</b>				
Locally Raised Funds	3	5,522	2,600	74,566
Learning Resources	4	979,274	925,272	933,176
Administration	5	119,979	122,439	121,987
Finance		1,979	1,360	1,891
Property	6	182,230	158,955	176,957
Depreciation	7	35,695	30,109	41,974
		<u>1,324,679</u>	<u>1,240,735</u>	<u>1,350,551</u>
<b>Net Surplus / (Deficit) for the year</b>		(21,994)	(45,528)	(49,101)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(21,994)</u>	<u>(45,528)</u>	<u>(49,101)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

**Marton Junction School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		301,666	328,524	350,767
Total comprehensive revenue and expense for the year		(21,994)	(45,528)	(49,101)
Capital Contributions from the Ministry of Education				
<b>Equity at 31 December</b>	24	279,672	282,996	301,666
Retained Earnings		279,672	282,996	301,666
<b>Equity at 31 December</b>		279,672	282,996	301,666

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.



# Marton Junction School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	274,170	250,224	307,729
Accounts Receivable	9	63,749	61,419	59,930
GST Receivable		6,510	5,744	-
Prepayments		8,159	2,178	1,736
Investments	10	7,721	7,437	7,609
		<u>360,309</u>	<u>327,002</u>	<u>377,004</u>
<b>Current Liabilities</b>				
GST Payable		-	-	116
Accounts Payable	12	124,151	76,269	108,180
Revenue Received in Advance	13	-	-	11,000
Provision for Cyclical Maintenance	14	4,688	-	4,667
Finance Lease Liability - Current Portion	15	6,492	8,081	6,195
Funds held in Trust	16	568	-	565
Funds held for Capital Works Projects	17	18,321	-	23,955
Funds held on behalf of Resource Teacher: Literacy Cluster	18	21,402	28,665	22,512
		<u>175,622</u>	<u>113,015</u>	<u>177,190</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>184,687</b>	<b>213,987</b>	<b>199,814</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	177,955	154,088	175,390
		<u>177,955</u>	<u>154,088</u>	<u>175,390</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	70,500	70,957	58,792
Finance Lease Liability	15	12,470	14,122	14,746
		<u>82,970</u>	<u>85,079</u>	<u>73,538</u>
<b>Net Assets</b>		<u><u>279,672</u></u>	<u><u>282,996</u></u>	<u><u>301,666</u></u>
<b>Equity</b>		<u><u>279,672</u></u>	<u><u>282,996</u></u>	<u><u>301,666</u></u>

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

**Marton Junction School**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		365,322	308,746	352,137
Locally Raised Funds		20,386	19,900	86,032
Goods and Services Tax (net)		(6,626)	-	5,860
Funds Administered on Behalf of Third Parties		(1,107)	-	(5,588)
Payments to Employees		(262,536)	(227,374)	(217,788)
Payments to Suppliers		(104,377)	(136,551)	(174,962)
Cyclical Maintenance Payments in the year		-	(5,000)	-
Interest Paid		(1,979)	(1,360)	(1,891)
Interest Received		1,439	-	3,405
Net cash from/(to) Operating Activities		10,522	(41,639)	47,205
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	174
Purchase of Property Plant & Equipment (and Intangibles)		(33,428)	(6,000)	(10,592)
Purchase of Investments		(113)	-	(171)
Net cash from/(to) Investing Activities		(33,541)	(6,000)	(10,589)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(4,103)	(5,913)	(6,370)
Funds Held for Capital Works Projects		(6,437)	-	(26,293)
Net cash from/(to) Financing Activities		(10,540)	(5,913)	(32,663)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(33,559)</b>	<b>(53,552)</b>	<b>3,953</b>
Cash and cash equivalents at the beginning of the year	8	307,729	303,776	303,776
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>274,170</b>	<b>250,224</b>	<b>307,729</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



# **Marton Junction School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2020**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

###### ***Reporting Period***

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

###### ***Basis of Preparation***

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

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

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

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

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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





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

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

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

#### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 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. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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



**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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



## **j) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

## **k) Property, Plant and Equipment**

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

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

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

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

### ***Finance Leases***

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

### ***Depreciation***

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

The estimated useful lives of the assets are:

Building Improvements	10-50 years
Furniture and Equipment	1-10 years
Information and Communication	4-5 years
Motor Vehicles	8 Years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



## **I) Intangible Assets**

### *Software costs*

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

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

### *Long-term employee entitlements*

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

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

## **p) Revenue Received in Advance**

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

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 the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

## **s) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

## **t) Financial Instruments**

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

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

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



**u) Borrowings**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	311,434	307,579	278,709
Teachers' Salaries Grants	764,061	745,907	747,272
Use of Land and Buildings Grants	136,494	119,654	129,551
Resource Teachers Learning and Behaviour Grants	529	-	1,652
Other MoE Grants	57,464	1,167	60,897
Other Government Grants	-	-	1,940
	<u>1,269,982</u>	<u>1,174,307</u>	<u>1,220,021</u>

The school has opted in to the donations scheme for this year. Total amount received was \$15,000.

Other MOE Grants total includes additional COVID-19 funding totalling \$3,576 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	3,430	15,000	8,769
Bequests & Grants	23,156	-	10,597
Activities	3,403	4,900	4,398
Trading	509	-	702
Fundraising	828	1,000	876
Overseas Travel	-	-	50,689
	<u>31,326</u>	<u>20,900</u>	<u>76,031</u>
<b>Expenses</b>			
Activities	5,035	2,600	16,548
Trading	487	-	1,014
Overseas Travel	-	-	57,004
	<u>5,522</u>	<u>2,600</u>	<u>74,566</u>
<i>Surplus for the year Locally raised funds</i>	<u>25,804</u>	<u>18,300</u>	<u>1,465</u>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	14,215	13,150	11,778
Library Resources	1,199	1,400	1,822
Employee Benefits - Salaries	957,423	892,545	905,967
Staff Development	907	2,500	3,531
Sth Rang. Sch Princ Cluster	384	-	384
Resource Teacher Of Maori	5,146	15,677	9,694
	<u>979,274</u>	<u>925,272</u>	<u>933,176</u>

## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	4,053	4,053	3,935
Board of Trustees Fees	3,335	3,500	3,960
Board of Trustees Expenses	5,959	10,750	13,722
Communication	2,526	2,900	2,742
Consumables	6,558	8,200	6,175
Operating Lease	-	500	-
Other	6,566	4,800	9,637
Employee Benefits - Salaries	83,320	80,736	73,057
Insurance	822	1,000	1,919
Service Providers, Contractors and Consultancy	6,840	6,000	6,840
	<u>119,979</u>	<u>122,439</u>	<u>121,987</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	7,431	5,500	6,113
Cyclical Maintenance Expense	11,729	12,041	12,043
Grounds	3,440	2,500	5,119
Heat, Light and Water	12,889	12,000	12,804
Rates	3,809	3,500	4,300
Repairs and Maintenance	6,069	3,150	2,125
Use of Land and Buildings	136,494	119,654	129,551
Security	369	610	783
Consultancy And Contract Services	-	-	4,119
	<u>182,230</u>	<u>158,955</u>	<u>176,957</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Building Improvements	6,558	4,705	6,559
Furniture and Equipment	8,803	7,322	10,207
Information and Communication Technology	7,499	6,901	9,621
Motor Vehicles	6,063	4,349	6,063
Leased Assets	6,669	6,735	9,389
Library Resources	103	97	135
	<u>35,695</u>	<u>30,109</u>	<u>41,974</u>



## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	200	-	200
Bank Current Account	31,000	39,706	31,533
Bank Call Account	242,970	210,518	275,996
Cash and cash equivalents for Statement of Cash Flows	<u>274,170</u>	<u>250,224</u>	<u>307,729</u>

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

Of the \$274,170 Cash and Cash Equivalents \$18,321 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	340	-	400
Receivables from the Ministry of Education	538	-	-
Banking Staffing Underuse	-	7,425	-
Interest Receivable	-	7	62
Teacher Salaries Grant Receivable	62,871	53,987	59,468
	<u>63,749</u>	<u>61,419</u>	<u>59,930</u>
Receivables from Exchange Transactions	878	7	462
Receivables from Non-Exchange Transactions	62,871	61,412	59,468
	<u>63,749</u>	<u>61,419</u>	<u>59,930</u>

## 10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	7,721	7,437	7,609
Total Investments	<u>7,721</u>	<u>7,437</u>	<u>7,609</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	89,606	-	-	-	(6,558)	<b>83,048</b>
Furniture and Equipment	30,431	20,175	-	-	(8,803)	<b>41,803</b>
Information and Communication Tech	10,418	13,869	-	-	(7,499)	<b>16,788</b>
Motor Vehicles	25,217	-	-	-	(6,063)	<b>19,154</b>
Leased Assets	19,122	4,216	-	-	(6,669)	<b>16,669</b>
Library Resources	596	-	-	-	(103)	<b>493</b>
<b>Balance at 31 December 2020</b>	<b>175,390</b>	<b>38,260</b>	<b>-</b>	<b>-</b>	<b>(35,695)</b>	<b>177,955</b>

The net carrying value of equipment held under a finance lease is \$16,669 (2019: \$19,122)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	179,993	(96,945)	<b>83,048</b>
Furniture and Equipment	198,523	(156,720)	<b>41,803</b>
Information and Communication	86,174	(69,386)	<b>16,788</b>
Motor Vehicles	48,506	(29,352)	<b>19,154</b>
Leased Assets	25,846	(9,177)	<b>16,669</b>
Library Resources	5,043	(4,550)	<b>493</b>
<b>Balance at 31 December 2020</b>	<b>544,085</b>	<b>(366,130)</b>	<b>177,955</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	96,165	-	-	-	(6,559)	<b>89,606</b>
Furniture and Equipment	30,880	9,758	-	-	(10,207)	<b>30,431</b>
Information and Communication Tech	19,968	236	(165)	-	(9,621)	<b>10,418</b>
Motor Vehicles	31,280	-	-	-	(6,063)	<b>25,217</b>
Leased Assets	21,945	7,174	(608)	-	(9,389)	<b>19,122</b>
Library Resources	133	598	-	-	(135)	<b>596</b>
<b>Balance at 31 December 2019</b>	<b>200,371</b>	<b>17,766</b>	<b>(773)</b>	<b>-</b>	<b>(41,974)</b>	<b>175,390</b>

The net carrying value of equipment held under a finance lease is \$19,122 (2018: \$21,945)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	179,993	(90,387)	<b>89,606</b>
Furniture and Equipment	178,348	(147,917)	<b>30,431</b>
Information and Communication	72,305	(61,887)	<b>10,418</b>
Motor Vehicles	48,506	(23,289)	<b>25,217</b>
Leased Assets	25,777	(6,655)	<b>19,122</b>
Library Resources	5,043	(4,447)	<b>596</b>
<b>Balance at 31 December 2019</b>	<b>509,972</b>	<b>(334,582)</b>	<b>175,390</b>

## 12. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	10,978	5,465	12,070
Accruals	3,445	3,264	3,935
Banking Staffing Overuse	5,187	-	5,187
Employee Entitlements - Salaries	62,871	53,987	59,468
Employee Entitlements - Leave Accrual	41,670	13,553	27,520
	<u>124,151</u>	<u>76,269</u>	<u>108,180</u>
Payables for Exchange Transactions	124,151	76,269	108,180
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>124,151</u>	<u>76,269</u>	<u>108,180</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income Received in Advance	-	-	11,000
	<u>-</u>	<u>-</u>	<u>11,000</u>

## 14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	63,459	58,916	51,416
Increase to the Provision During the Year	12,021	12,041	12,043
Adjustment to the Provision	(292)	-	-
Provision at the End of the Year	<u>75,188</u>	<u>70,957</u>	<u>63,459</u>
Cyclical Maintenance - Current	4,688	-	4,667
Cyclical Maintenance - Term	70,500	70,957	58,792
	<u>75,188</u>	<u>70,957</u>	<u>63,459</u>

## 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:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	8,200	8,081	7,599
Later than One Year and no Later than Five Years	13,947	14,122	16,945
	<u>22,147</u>	<u>22,203</u>	<u>24,544</u>



## 16. Funds held in Trust

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	568	-	565
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>568</u>	<u>-</u>	<u>565</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

## 17. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Electrical Upgrade	<i>completed</i>	1,100	(1,513)	(1,100)	1,513	-
AMS - Innovative Learning	<i>in progress</i>	22,855	-	(5,355)	-	17,500
SIP Heating to Hall	<i>in progress</i>	-	11,961	(11,140)	-	821
SIP Scooter & Bike Track	<i>completed</i>	-	36,180	(36,180)	-	-
Totals		<u>23,955</u>	<u>46,628</u>	<u>(53,775)</u>	<u>1,513</u>	<u>18,321</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	18,321
Funds Due from the Ministry of Education	-
	<u>18,321</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Fire Alarm Upgrade	<i>completed</i>	1,520	5,645	(9,023)	1,858	-
Boiler Upgrade	<i>completed</i>	50,085	5,781	(55,866)	-	-
Electrical Upgrade	<i>in progress</i>	-	8,327	(7,227)	-	1,100
Replace Hardware for Compliance & L	<i>completed</i>	-	11,047	(12,199)	1,152	-
Roof Replacement & Remediation	<i>completed</i>	-	25,783	(25,783)	-	-
AMS - Innovative Learning	<i>in progress</i>	-	26,000	(3,145)	-	22,855
Totals		<u>51,605</u>	<u>82,583</u>	<u>(113,243)</u>	<u>3,010</u>	<u>23,955</u>

## 18. Funds Held on Behalf of Resource Teacher: Literacy Cluster

The school's RTLit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	22,511	28,665	18,503
Funds Received from Cluster Members	10,227	-	10,045
Funds Spent on Behalf of the Cluster	11,336	-	6,036
Funds Held at Year End	<u>21,402</u>	<u>28,665</u>	<u>22,512</u>



## 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,335	3,960
Full-time equivalent members	0.08	0.10
<i>Leadership Team</i>		
Remuneration	406,288	462,236
Full-time equivalent members	4.00	5.00
Total key management personnel remuneration	409,623	466,196
Total full-time equivalent personnel	4.08	5.10

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:

	<b>2020 Actual \$000</b>	<b>2019 Actual \$000</b>
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2020 FTE Number</b>	<b>2019 FTE Number</b>
100 - 110	-	-
	0.00	0.00

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



## 21. Compensation and Other Benefits Upon Leaving

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

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

## 22. Contingencies

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

### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

\$260,390 contract for the AMS - Innovative Learning as agent for the Ministry of Education. The budget for this project is yet to be determined. This project is fully funded by the Ministry and \$26,000 has been received of which \$8,500 has been spent on the project to balance date. This project has been approved by the Ministry;

\$13,290 contract for the SIP Heating to Hall as agent for the Ministry of Education. This project is fully funded by the Ministry and \$11,961 has been received of which \$11,140 has been spent on the project to balance date. This project has been approved by the Ministry.

\$39,680 contract for the SIP Scooter & Bike Track as agent for the Ministry of Education. This project is fully funded by the Ministry and \$35,712 has been received of which \$35,230 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$9,327)

### (b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2020 Actual \$	2019 Actual \$
No later than One Year	2,702	2,702
Later than One Year and No Later than Five Years	5,855	8,782
Later than Five Years	-	-
	<u>8,557</u>	<u>11,484</u>



## 24. 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.

## 25. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	274,170	250,224	307,729
Receivables	63,749	61,419	59,930
Investments - Term Deposits	7,721	7,437	7,609
Total Financial assets measured at amortised cost	<u>345,640</u>	<u>319,080</u>	<u>375,268</u>

### Financial liabilities measured at amortised cost

Payables	124,151	76,269	108,180
Finance Leases	18,962	22,203	20,941
Total Financial Liabilities Measured at Amortised Cost	<u>143,113</u>	<u>98,472</u>	<u>129,121</u>

## 26. Events After Balance Date

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

## 27. Comparatives

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

## 28. Breach of Section 158 of Crown Entities Act 2004

The Group has breached section 158 of the Crown Entities Act 2004 by holding funds in a bank account not under the name of the School Board of Trustees. This is due to the school recognising Marton Junction Community Hall Bank balances and is the same as prior year.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF MARTON JUNCTION SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Marton Junction School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 27 May 2021. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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



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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

## Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.



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- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises Board of Trustees schedule included under the School Directory page and the Analysis of Variance, Kiwisport statement included as appendices, 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.



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



**Talia Anderson-Town**  
**Silks Audit Chartered Accountants Ltd**  
**Whanganui, New Zealand**

**Date: 27 May 2021**



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# Analysis of Variance- English Medium

<b>School Name:</b>	Marton Junction School	<b>School Number:</b>	2396
<b>Strategic Aim:</b>	Staff and students develop collaborative strategies to become lifelong learners to maximize potential.		
<b>Annual Aim:</b>	To reach and maintain 85% of students meeting the required levels of the curriculum.		
<b>Target:</b>	<p>Target students identified at the end of 2019, and at the beginning of 2020 (new students).</p> <p><b>Mathematics – 12 Target Students</b></p> <p><b>Writing – 19 Target Students</b></p> <p><b>Reading – 19 Target Students</b></p>		
<b>Baseline Data:</b>	<p>At the end of 2019 47/62 76% of students were achieving at or above the required level for mathematics. 15 /62 24% of students were not at expected levels (only 3 were achieving well below). Analysis showed that 4 of these identified students were at end of years 1 and 2 students, 2 were at end of year 3 students, 3 were at end of year 5 students, 3 were at end of year 6 students, 2 were at end of year 7 students and 1 was at end of year 8 student.</p> <p>At the end of 2019 38/62 61% of students were achieving at or above the required level for writing. 24/62 39% of students were not at expected levels. (4 were achieving well below). Analysis showed that 5 of these identified students were at the end of years 1 and 2 students, 5 were at the end of year 3 students, 2 were at the end of year 4</p>		

students, 4 were at the end of year 5 students, 2 were at the end of year 6 students, 2 were at the end of year 7 students and 4 were at the end of year 8 students.

At the end of 2019 42/62 68% of students were achieving at or above the required level for reading. 2/62 32% of students were not at expected levels. (4 were achieving well below). Analysis showed that 7 of these identified students were at the end of years 1 and 2, 4 were at the end of year 3, 1 was at the end of year 4, 4 were at the end of year 5, 1 was at the end of year 6, 2 were at the end of year 7 and 1 was at the end of year 8.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Staff reviewed data and determined learning needs of target students. Using the framework of Te Whare Tapawha, IEP (Mauri Ora Plans) were developed with the student, their teacher, learning support agencies and their whanau.</p> <p>The Senior Management team, staff and The Board of Trustees regularly monitored, reviewed, and discussed student progress and interventions.</p> <p>All staff practiced and participated in a high level of critical inquiry to build and embed effective pedagogies within our kura, with a particular focus on culturally sustaining practices.</p> <p>Classroom teachers presented</p>	<p>The analysis at the beginning of 2020 showed that...</p> <p>Mathematics 12 students were achieving below expected level in mathematics, plus 3 additional students from another school. <b>1 target student transitioned from English medium to Maori medium.</b></p> <p>Total 14 target Students at the beginning of 2020. 14 students began the year achieving below expected level.</p> <p>7/14 students made accelerated progress and are now achieving at the required level.</p> <p>7/14 students made a years progress but still remain below the expected level in mathematics.</p> <p>3 extra students started mid-year achieving below expected level. <b>10 students identified as target students for 2021.</b></p> <p>Writing</p>	<p>Teachers participated fully in on-going PLD with PaCT (mathematics) to drive planning, assessment and future learning.</p> <p>Rongohia te Hau provided the opportunity for the staff to grow in their capabilities as kaiako: specifically, being thoughtful and reflective about what they do; using evidence-based critical inquiry and problem-solving to shape their practice; and developing increasing proficiency in the use of te reo and tikanga Māori.</p> <p>Terms 3 &amp; 4 students, teachers and whanau developed Mauri Ora Learning pathways, (Learning tailored for and with the students at</p>	<p>Teachers will participate in further PLD with PaCT (reading and writing), and The Science of Reading (literacy).</p> <p>BOT have budgeted for literacy PLD and resources.</p> <p>Extra Learning Support will be provided for target students through, learning support agencies, teacher aid support, teina/tuakana support, Mauri Ora (IEP) learning pathways to be developed early in the term with all partners involved, individual tracking sheets</p>

<p>student data to the Board of Trustees every term.</p> <p>Whole school and target student data was tracked throughout the year.</p> <p>Planning and assessment driven by PaCT, all students were tracked in mathematics and LPF were created to drive planning, assessment and future learning goals.</p> <p>All Year 5-8 students develop (mauri ora learning pathways) interest-based learning pathways. (Term 3&amp;4).</p> <p>All year 4-8 classes continued to utilise chrome-books to support learning.</p> <p>All staff provided a learning environment that flourish potential through the notion of Mauri Ora.</p> <p>Rongohia te hau – A platform for change. (Term 4).</p>	<p>19 students were achieving below the expected level in writing, plus 3 additional students from another school and <b>2 additional students from Maori medium.</b> <b>1 target student transitioned from English medium to Maori medium.</b></p> <p>Total 23 target students at the beginning of 2020. 2/23 students made accelerated progress and are now achieving at the required level. 19/23 students made a years progress but still remain below expected level in mathematics. 2 target students left mid-year. 3 extra students started mid-year achieving below expected level. 1 extra student transitioned from Maori medium to English medium mid-year. <b>23 students identified as target students for 2021.</b></p> <p>Reading</p> <p>19 students were achieving below the expected level in reading, plus an addition 1 student from another school and <b>2 students from Maori medium.</b> <b>1 target student transitioned from English Medium to Maori Medium.</b></p> <p>Total 21 target students at the beginning of 2020. 3/21 students made accelerated progress and are now achieving at the required level in reading. 16/21 made a years progress but still remain below expected level in reading. 2 students left mid-year 4 new students started mid-year below expected level and 1 student transitioned from Maori Medium to English Medium. <b>21 students identified as target students for 2021.</b></p>	<p>the centre, pathways are interest-based and authentic).</p>	<p>will be reviewed throughout the term and year.</p> <p>Whole-School focus on Literacy.</p> <p>All staff will continue to practice and participate in a high level of critical inquiry to build and embed effective pedagogies within our kura, with a particular focus on culturally sustaining practices.</p>
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The analysis of end of year 2020 showed positive gains in levels of achievement, although all targets were not achieved.

**What happened?**

Small gains were acknowledged as significant gains when working with target students.

Teachers, students and whanau worked together to develop Mauri Ora (IEP/Interest-based) learning pathways. Students shared academic success with their whanau, whanau also received positive reports and academic levels.

Less than half of our target students were engaged through lockdown. We faced many barriers during lockdown, internet connections, lack of devices, technical difficulties, lack of understanding technical platforms in particular our older generation who were unable to successfully login, long waiting period for education packs being delivered.

# Analysis of Variance- Maori Medium

<b>School Name:</b>	<b>Marton Junction School – Maori Medium</b>	<b>School Number:</b>	<b>2396</b>
<b>Strategic Aim:</b>	Staff and students develop collaborative strategies to become lifelong learners to maximize potential.		
<b>Annual Aim:</b>	To reach and maintain 85% of students meeting the required levels of the curriculum.		
<b>Target:</b>	<p>Target students identified at the end of 2019, and at the beginning of 2020 (new students).</p> <p><b>Tuhituhi – 8 students (2020)</b>            4 of the 8 Students have transitioned from English Medium to Maori Medium. (2020)</p> <ul style="list-style-type: none"> <li>- Focus on sentence structures, basic sight words, punctuation and vocabulary building.</li> <li>- Provide all students with rich authentic writing experiences.</li> <li>- Writing topics are interest-based</li> </ul> <p><b>Pangarau – 11 Students (2020)</b>            Raise the achievement levels of all students who are below or well below the required levels of the curriculum</p> <ul style="list-style-type: none"> <li>- .PLD for all teachers in usint PaCT</li> <li>- Create (PaCT) Learning Progression Framework to support teachers to develop big ideas.</li> <li>- Provide all students with rich authentic mathematical experiences</li> <li>- Promote everyday reasoning and problem solving</li> </ul> <p><b>Panui Pukapuka – 9 Students (2020)</b>            4 of the 9 Students have transitioned from English Medium to Maori Medium. (2020)</p> <ul style="list-style-type: none"> <li>- Provide all students with rich authentic reading experiences.</li> <li>- Interest-based books</li> <li>- Junior class – Focus on nga pu, nga pu are, kupu waiwai, kupu hou</li> </ul>		



- Focus on vocabulary and comprehension

**Baseline Data:**

**Maori Medium**

At the end of 2019 72% of students were achieving at or above the required level for Tuhituhi. 13 of our 46 students were not at expected levels (only 1 was well below). Analysis showed that 4 of these identified students were 'after 1 or 2 years' at school, 1 was end of year 4 student, 1 was end of year 6 student, 2 were end of year 7 students, and 5 were end of year 8 students. 6 of these identified students transitioned from English Medium classes. 5 target students moved on to secondary school.

At the end of 2019 66% of students were achieving at or above the required level for Pangarau. 11 of our 46 students were not at expected levels (only 1 was achieving well below). Analysis showed that 6 of these identified students were 'after 1 or 2 years' at school, 1 was end of year 4 student, 1 was end of year 6 student, and 3 were end of year 7 students.

At the end of 2019 74% of students were achieving at or above the required level for Panui Pukapuka. 12 of our 46 students were not at expected levels (only 1 was achieving well below). Analysis showed that 6 of these identified students were 'after 1 or 2 years' at school, 1 was end of year 4 student, 2 were end of year 7 students, and 3 were end of year 8 students. 6 of these identified students transitioned from English Medium classes. 3 target students moved on to secondary school.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Staff reviewed data and determined learning needs of target students. Using the framework of Te Whare Tapawha, IEP (Mauri Ora Plans) were developed with the student, their teacher, learning support agencies and their whanau.</p> <p>The Senior Management team, staff and The Board of Trustees regularly monitored, reviewed, and discussed student progress and interventions.</p> <p>All staff practiced and participated in a high level of critical inquiry to build and embed effective pedagogies within our kura, with a particular focus on culturally sustaining practices.</p> <p>Classroom teachers presented student data to the Board of Trustees every term.</p>	<p>The analysis at the beginning of 2020 showed that;</p> <p><b>Tuhituhi</b>        8 students achieving below expected level in Tuhituhi, plus an additional 3 from English Medium and 1 from another school. 1 target student moved from Maori Medium to English Medium.        A total of 11 target students.</p> <p>5/11 students made accelerated progress but still remain below the required level in writing. 5/11 students made a years progress but still remain below the required level</p> <p>1 student had no data from to beginning of the year to compare, this student will require extra support to access the required curriculum level.  <b>8 students identified as target students for 2021.</b> (3 students move on to secondary school).</p> <p><b>Pangarau</b>        12 students achieving below expected level in Pangarau, plus an additional student from another school. 1 target student moved from Maori Medium to English Medium and 1 student moved schools.        Total of 11 target students.</p>	<p>Most students made progress although not all targets were achieved. Students who are yet to meet the target made progress across some aspects of the expected level. These included confidence in Te Reo Maori, vocabulary, Tikanga, Himene, Waiata and Pepeha,</p> <p>6 students have spent less than 2 years in Maori Medium education, time and effort was spent on gaining confidence in a new learning environment, learning the basics of Te Reo Maori, understanding the spoken language, and gaining confidence in Tikanga Maori.</p> <p>Teachers participated fully in on-going PLD with PaCT (mathematics) to drive</p>	<p>Teachers will participate in further PLD with PaCT (reading and writing), and Te Hanganga Reo Matatini (literacy).</p> <p>BOT have budgeted for literacy PLD and resources.</p> <p>Extra Learning Support will be provided for target students through, learning support agencies, teacher aid support, teina/tuakana support, Mauri Ora (IEP) learning pathways to be developed early in the term with all partners involved, individual tracking sheets will be reviewed throughout the term and year.</p> <p>Whole-School focus on Literacy.</p> <p>All staff will continue to practice and participate in a high level of critical inquiry to build and embed effective</p>

<p>Whole school and target student data was tracked throughout the year.</p> <p>Planning and assessment driven by PaCT, all students were tracked in mathematics and LPF were created to drive planning, assessment and future learning goals.</p> <p>All Year 5-8 students develop (mauri ora learning pathways) interest-based learning pathways. (Term 3&amp;4).</p> <p>All year 4-8 classes continued to utilise chrome-books to support learning.</p> <p>All staff provided a learning environment that flourish potential through the notion of Mauri Ora.</p> <p>Rongohia te hau – A platform for change. (Term 4).</p>	<p>2/11 made accelerated progress and are now achieving at the required level in pangarau. 8/11 made a years progress but still remain below expectation.</p> <p>1 student had no data from to beginning of the year to compare, this student will require extra support to access the required curriculum level.  <b>6 students identified as target students for 2021.</b> (3 students move on to secondary school).</p> <p><b>Panui Pukapuka</b>  9 students achieving below expected level in Panui Pukapuka, <b>plus an additional 3 from English Medium and 1 from another school. 1 target student moved from Maori Medium to English Medium.</b>  A total of 12 target students.</p> <p>2 students made accelerated progress and are now achieving at the required level in Panui Pukapuka. 9 students made a years progress but still remain below the expected level</p> <p>1 student had no data from to beginning of the year to compare, this student will require extra support to access the required curriculum level.  <b>6 students identified as target students for 2021.</b> (3 students move on to secondary school).</p> <p>The analysis of end of year 2020 showed positive gains in levels of achievement, although all targets were not achieved.</p>	<p>planning, assessment and future learning.</p> <p>Rongohia te Hau provided the opportunity for the staff to <a href="#">grow in their capabilities</a> as kaiako: specifically, being thoughtful and reflective about what they do; using evidence-based critical inquiry and problem-solving to shape their practice; and developing increasing proficiency in the use of te reo and tikanga Māori.</p> <p>Terms 3 &amp; 4 students, teachers and whanau developed Mauri Ora Learning pathways, (Learning tailored for and with the students at the centre, pathways are interest-based and authentic).</p>	<p>pedagogies within our kura, with a particular focus on culturally sustaining practices.</p>
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**What happened?**

Small gains were acknowledged as significant gains when working with target students.

Teachers, students and whanau worked together to develop Mauri Ora (IEP/Interest-based) learning pathways. Students shared academic success with their whanau, whanau also received positive reports and academic levels.

Less than half of our target students were engaged through lockdown. We faced many barriers during lockdown, internet connections, lack of devices, technical difficulties, lack of understanding technical platforms in particular our older generation who were unable to successfully login, long waiting period for education packs being delivered.

6 students have spent less than 2 years in Maori Medium education, time and effort was spent on gaining confidence in a new learning environment, learning the basics of Te Reo Maori, understanding the spoken language, and gaining confidence in Tikanga Maori.

**Planning for next year:**

PLD – Te Hanganga Reo Matatini (Literacy).

Continue PLD with PaCT.

Create systems and structures that are responsive and flexible, and reflect the culture, identity, interests, and needs of our learners.

Develop a graduate profile.

Build authentic and reciprocal partnerships with Whanau and Iwi to participate and contribute to help drive the culture, systems, and learning pathways of our kura.

## **Marton Junction School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,244 (excluding GST). The funding was spent on sporting endeavours.