

MARTON JUNCTION SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2396

Principal: Vanessa Te Ua

School Address: Alexandra Street

School Postal Address: P O Box 78, Marton, 4741

School Phone: 06 327 7812

School Email: office@martonjunction.school.nz

Accountant / Service Provider:

Education  Services.
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MARTON JUNCTION SCHOOL

Annual Report - For the year ended 31 December 2021

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Marton Junction School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Amosoy George Kwesi Hesse
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

31 May 2022
Date:

Vanessa Te Ua
Full Name of Principal

[Signature]
Signature of Principal

31 May 2022
Date:

Marton Junction School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	1,244,034	1,164,408	1,269,982
Locally Raised Funds	3	11,730	40,645	31,326
Interest Income		246	-	1,377
Gain on Sale of Property, Plant and Equipment		217	-	-
		<u>1,256,227</u>	<u>1,205,053</u>	<u>1,302,685</u>
Expenses				
Locally Raised Funds	3	6,725	2,600	5,522
Learning Resources	4	909,741	896,634	979,274
Administration	5	194,065	122,439	119,979
Finance		1,708	1,360	1,979
Property	6	139,763	158,955	182,230
Depreciation	10	36,581	31,967	35,695
Loss on Uncollectable Accounts Receivable		340	-	-
		<u>1,288,923</u>	<u>1,213,955</u>	<u>1,324,679</u>
Net Surplus / (Deficit) for the year		(32,696)	(8,902)	(21,994)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(32,696)</u>	<u>(8,902)</u>	<u>(21,994)</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		279,672	255,138	301,666
Total comprehensive revenue and expense for the year		(32,696)	(8,902)	(21,994)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		4,056	-	-
Contribution - Capital Equipment Grant		10,196	-	-
Equity at 31 December		261,228	246,236	279,672
Retained Earnings		261,228	246,236	279,672
Equity at 31 December		261,228	246,236	279,672

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	269,109	303,502	274,170
Accounts Receivable	8	71,137	59,930	63,749
GST Receivable		1,026	-	6,510
Prepayments		3,050	1,736	8,159
Investments	9	7,770	7,609	7,721
		<u>352,092</u>	<u>372,777</u>	<u>360,309</u>
Current Liabilities				
GST Payable		-	116	-
Accounts Payable	11	109,769	108,180	124,151
Revenue Received in Advance	12	-	11,000	-
Provision for Cyclical Maintenance	13	79,081	4,667	4,688
Finance Lease Liability	14	6,486	6,195	6,492
Funds held in Trust	15	571	565	568
Funds held for Capital Works Projects	16	17,500	-	18,321
Funds held on behalf of Resource Teacher	17	21,971	22,512	21,402
		<u>235,378</u>	<u>153,235</u>	<u>175,622</u>
Working Capital Surplus/(Deficit)		116,714	219,542	184,687
Non-current Assets				
Property, Plant and Equipment	10	158,331	119,314	177,955
		<u>158,331</u>	<u>119,314</u>	<u>177,955</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	7,833	77,874	70,500
Finance Lease Liability	14	5,984	14,746	12,470
		<u>13,817</u>	<u>92,620</u>	<u>82,970</u>
Net Assets		<u><u>261,228</u></u>	<u><u>246,236</u></u>	<u><u>279,672</u></u>
Equity		<u><u>261,228</u></u>	<u><u>246,236</u></u>	<u><u>279,672</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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		361,810	298,847	365,322
Locally Raised Funds		12,070	40,645	20,386
Goods and Services Tax (net)		5,484	-	(6,626)
Payments to Employees		(268,711)	(198,736)	(262,536)
Payments to Suppliers		(108,782)	(135,623)	(104,377)
Interest Paid		(1,708)	(1,360)	(1,979)
Interest Received		244	-	1,439
Net cash from/(to) Operating Activities		407	3,773	11,629
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		217	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(4,590)	-	(33,428)
Purchase of Investments		(49)	-	(113)
Net cash from/(to) Investing Activities		(4,422)	-	(33,541)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,056	-	-
Finance Lease Payments		(4,644)	(8,000)	(4,103)
Funds Administered on Behalf of Third Parties		(458)	-	(7,544)
Net cash from/(to) Financing Activities		(1,046)	(8,000)	(11,647)
Net increase/(decrease) in cash and cash equivalents		(5,061)	(4,227)	(33,559)
Cash and cash equivalents at the beginning of the year	7	274,170	307,729	307,729
Cash and cash equivalents at the end of the year	7	269,109	303,502	274,170

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 2021

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 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 2021 to 31 December 2021 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 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 13.

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 10.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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

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) 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 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 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.

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 not trivial.

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 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 Technology	4-5 years
Motor Vehicles	8 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 or licensing of software 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. 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.

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 twelve 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.

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 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 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 Expenses.

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

q) 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 Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) 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.

t) 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.

u) 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.

v) Budget Figures

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

w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	283,670	297,680	311,434
Teachers' Salaries Grants	702,149	745,907	764,061
Use of Land and Buildings Grants	94,143	119,654	136,494
Other MoE Grants	130,225	1,167	57,993
Other Government Grants	33,847	-	-
	1,244,034	1,164,408	1,269,982

The school has opted in to the donations scheme for this year. Total amount received was \$13,050.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	9,306	34,869	3,430
Fees for Extra Curricular Activities	1,552	4,900	3,403
Trading	193	-	509
Fundraising & Community Grants	679	876	23,984
	11,730	40,645	31,326
Expenses			
Extra Curricular Activities Costs	6,111	2,600	5,035
Trading	614	-	487
	6,725	2,600	5,522
<i>Surplus for the year Locally raised funds</i>	5,005	38,045	25,804

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	15,847	13,150	14,215
Library Resources	1,096	1,400	1,199
Employee Benefits - Salaries	881,645	863,907	957,423
Staff Development	4,717	2,500	907
Sth Rang. Sch Princ Cluster	315	-	384
Resource Teacher Of Maori	6,121	15,677	5,146
	909,741	896,634	979,274

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,377	4,053	4,053
Board Fees	2,985	3,500	3,335
Board Expenses	8,805	10,750	5,959
Communication	2,410	2,900	2,526
Consumables	6,974	8,200	6,558
Operating Lease	-	500	-
Other	7,980	4,800	6,566
Employee Benefits - Salaries	91,675	80,736	83,320
Insurance	721	1,000	822
Service Providers, Contractors and Consultancy	6,840	6,000	6,840
Healthy School Lunch Programme	61,298	-	-
	194,065	122,439	119,979

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	6,708	5,500	7,431
Cyclical Maintenance Provision	11,726	12,041	11,729
Grounds	3,576	2,500	3,440
Heat, Light and Water	13,925	12,000	12,889
Rates	3,768	3,500	3,809
Repairs and Maintenance	4,785	3,150	6,069
Use of Land and Buildings	94,143	119,654	136,494
Security	1,132	610	369
	139,763	158,955	182,230

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	269,109	303,502	274,170
Cash and cash equivalents for Statement of Cash Flows	269,109	303,502	274,170

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

Of the \$269,109 Cash and Cash Equivalents \$17,500 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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 2022 on Crown owned school buildings.

The school holds a credit card with a limit of \$10,000.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	400	340
Receivables from the Ministry of Education	-	-	538
Banking Staffing Underuse	13,675	-	-
Interest Receivable	2	62	-
Teacher Salaries Grant Receivable	57,460	59,468	62,871
	<u>71,137</u>	<u>59,930</u>	<u>63,749</u>
Receivables from Exchange Transactions	2	462	878
Receivables from Non-Exchange Transactions	71,135	59,468	62,871
	<u>71,137</u>	<u>59,930</u>	<u>63,749</u>

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	7,770	7,609	7,721
Total Investments	<u>7,770</u>	<u>7,609</u>	<u>7,721</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	83,048	-	-	-	(6,558)	76,490
Furniture and Equipment	41,803	4,454	-	-	(9,838)	36,419
Information and Communication Technolog	16,788	12,503	-	-	(7,356)	21,935
Motor Vehicles	19,154	-	-	-	(6,064)	13,090
Leased Assets	16,669	-	-	-	(6,684)	9,985
Library Resources	493	-	-	-	(81)	412
Balance at 31 December 2021	<u>177,955</u>	<u>16,957</u>	<u>-</u>	<u>-</u>	<u>(36,581)</u>	<u>158,331</u>

The net carrying value of equipment held under a finance lease is \$9,985 (2020: \$16,669)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	179,993	(103,503)	76,490	179,993	(96,945)	83,048
Furniture and Equipment	202,977	(166,558)	36,419	198,523	(156,720)	41,803
Information and Communication Technolog	98,282	(76,347)	21,935	86,174	(69,386)	16,788
Motor Vehicles	48,506	(35,416)	13,090	48,506	(29,352)	19,154
Leased Assets	25,846	(15,861)	9,985	25,846	(9,177)	16,669
Library Resources	5,043	(4,631)	412	5,043	(4,550)	493
Balance at 31 December	<u>560,647</u>	<u>(402,316)</u>	<u>158,331</u>	<u>544,085</u>	<u>(366,130)</u>	<u>177,955</u>

11. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	8,222	12,070	10,978
Accruals	4,377	3,935	3,445
Banking Staffing Overuse	-	5,187	5,187
Employee Entitlements - Salaries	57,460	59,468	62,871
Employee Entitlements - Leave Accrual	39,710	27,520	41,670
	<u>109,769</u>	<u>108,180</u>	<u>124,151</u>
Payables for Exchange Transactions	109,769	108,180	124,151
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>109,769</u>	<u>108,180</u>	<u>124,151</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income Received in Advance	-	11,000	-
	<u>-</u>	<u>11,000</u>	<u>-</u>

13. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	75,188	70,500	63,459
Increase to the Provision During the Year	12,002	12,041	12,021
Adjustment to the Provision	(276)	-	(292)
Provision at the End of the Year	<u>86,914</u>	<u>82,541</u>	<u>75,188</u>
Cyclical Maintenance - Current	79,081	4,667	4,688
Cyclical Maintenance - Term	7,833	77,874	70,500
	<u>86,914</u>	<u>82,541</u>	<u>75,188</u>

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	7,516	6,195	8,200
Later than One Year and no Later than Five Years	6,431	14,746	13,947
Future finance charges	(1,477)	-	(3,185)
	12,470	20,941	18,962

Represented by

Finance lease liability - Current	6,486	6,195	6,492
Finance lease liability - Term	5,984	14,746	12,470
	12,470	20,941	18,962

15. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	571	565	568
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	571	565	568

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16. 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.

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
2021						
AMS Innovative Learning	213761	17,500	-	-	-	17,500
SIP Heating to Hall	222575	821	129	(950)	-	-
Totals		18,321	129	(950)	-	17,500

Represented by:

Funds Held on Behalf of the Ministry of Education	17,500
Funds Due from the Ministry of Education	-
	17,500

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
2020						
Electrical Upgrade	213758	1,100	(1,513)	(1,100)	1,513	-
AMS Innovative Learning	213761	22,855	-	(5,355)	-	17,500
SIP Heating to Hall	222575	-	11,961	(11,140)	-	821
SIP Scooter & Bike Track	222571	-	36,180	(36,180)	-	-
Totals		23,955	46,628	(53,775)	1,513	18,321

17. Funds held on behalf of Resource Teacher

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.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	21,402	22,512	22,511
Funds Received from Cluster Members	10,390	-	10,227
Funds Spent on Behalf of the Cluster	9,821	-	11,336
Funds Held at Year End	21,971	22,512	21,402

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,985	3,335
<i>Leadership Team</i>		
Remuneration	132,514	406,288
Full-time equivalent members	1.00	4.00
Total key management personnel remuneration	135,499	409,623

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. 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 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2021, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 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. 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.

(Capital commitments as at 31 December 2020:

\$260,390 contract for the AMS Innovative Learning as agent for the Ministry of Education. 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; and

\$0 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.)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2021 Actual	2020 Actual
	\$	\$
No later than One Year	2,702	2,702
Later than One Year and No Later than Five Years	3,153	5,855
Later than Five Years	-	-
	5,855	8,557

23. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	269,109	303,502	274,170
Receivables	71,137	59,930	63,749
Investments - Term Deposits	7,770	7,609	7,721
Total Financial assets measured at amortised cost	<u>348,016</u>	<u>371,041</u>	<u>345,640</u>

Financial liabilities measured at amortised cost

Payables	109,769	108,180	124,151
Finance Leases	12,470	20,941	18,962
Total Financial Liabilities Measured at Amortised Cost	<u>122,239</u>	<u>129,121</u>	<u>143,113</u>

24. Events After Balance Date

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

25. Comparatives

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

26. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

27. 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 2021

The Auditor-General is the auditor of Marton Junction School (the School). The Auditor-General has appointed me, Cameron 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 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2022. 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.

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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 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.
- 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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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.



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Marton Junction School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tony Hancock	Presiding Member	Elected	Sep 2022
Vanessa Te Ua	Principal		
Rev. Graham Karatau	Parent Representative	Elected	Sep 2022
Murray-James Candy	Parent Representative	Elected	Sep 2022
Junita Foster-Matoe	Parent Representative	Elected	Sep 2022
Steven Karehana	Parent Representative	Elected	Sep 2022
Robina Gudopp	Staff Representative	Elected	Sep 2022

Marton Junction School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,109 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting



School Name:	Marton Junction – English Medium 2021	School Number:	2396
Strategic Aim:	<p>Strategic Goals based on qualitative and quantitative data, 2020/2021.</p> <ol style="list-style-type: none"> 1. Ease the pathway for whānau, community, and Iwi to participate in school teaching and learning programmes. 2. Support and empower all learners to achieve personal excellence. 3. All learners are positive and secure in their identity. 4. Structural Reform. Tailor the generic to the individual. 		
Annual Aim:	<p>We will strive to notion the state of Mauri Ora, flourishing the potential of our learners, staff, whānau and community. Target – Literacy across the school.</p>		
Target:	<p>Aspirations 2021</p> <ol style="list-style-type: none"> 1. Build authentic educationally powerful connections, relationships and reciprocal partnerships with whānau and Iwi, to encourage participation and contribution to help drive the culture, systems, and learning pathways of Marton Junction School. 2. We will provide rich authentic learning opportunities that stem from who our learners are, in order to realise their potential (Mauri Ora). Teachers continuously inquire into the impact of their teaching actions on students' learning and make informed changes to improve their teaching practice so as to enhance student learning. 3. All learners know where they come from, who they are, and how this is relevant to their lives. We will ensure that culturally relational and responsive pedagogies inform our actions, decisions, and attitudes. 4. Create systems and structures that are responsive and flexible, and reflect the culture, identity, interests, and needs of our learners. 		
Baseline Data:	<p>Reading: At the end of 2020, 25/52 – 48% of students were achieving at or above the required level for reading. 15/52 – 29% of students were working towards the required level, and 12/52 – 23% required extra support to access the required curriculum level. Analysis showed that 7/12 students requiring extra support, and 3/15 working towards, were at the end of years 2 and 3.</p>		

Writing:

At the end of 2020 27/52 – 52% of students were achieving at or above the required level for writing. 23/52-44% students were working towards, and 2/52-4% required extra support to access the required curriculum level. Analysis showed that 11/23 students working towards the required level were at the end of years 3 and 4.

Mathematics:

At the end of 2020 38/52-73% of students were achieving at or above the required level for mathematics. 13/52-25% were working towards and 1/52-2.% required extra support to access the required curriculum level. Analysis showed that 7/13 students working towards the required level were at the end of years 3 and 4.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Powerful Connections and Reciprocal partnerships.</p> <ul style="list-style-type: none"> - Due to covid restrictions or expectations we developed powerful connections with most whanau and engagement in online learning. - PLD session for whanau to attend around online learning. - Term 2 - Mauri Ora night saw the students demonstrate their learning from term 1 and 2 through running workshops, and using this as an opportunity to collect whānau voice. This night concluded with a performance of kapa haka and shared kai. Feedback was that whānau enjoyed the interactive nature of the evening. - Seesaw application introduced to the kura for staff and students to share learning with whānau, to gather whānau voice and feedback, as well as communicating with whānau. 	<p>Reading The analysis at the beginning of 2021 showed that: 10/45 - 22% of students required extra support to access the required curriculum level. 14/45 - 21% of students were working towards the required curriculum level. 20/45 - 44% of students were working at the required curriculum. 1/45 - 2% of students were working above the required curriculum level.</p> <p>Total of 24 target students at the beginning of 2021. 1 Target student left at the end of term 1. 1 target student transferred from English Medium to Māori Medium. 4 target students made accelerated progress. 5 target students are now working at the required curriculum level. 6 students who required extra support are now working towards the required curriculum level.</p>	<p>Whānau became confident in supporting their tamariki with online learning during lockdowns.</p> <p>Tamariki being engaged through their student centered learning pathways.</p> <p>Staff and students became more confident in using seesaw and google classrooms as their online platforms.</p> <p>With the implementation of structured literacy across the school we have seen an increase in both teachers and learners' confidence in literacy. Clusterwide PLD with the Resource Teacher of Literacy around structured literacy helps to guide us on the journey.</p> <p>Modelled lessons as part of PLD in the science of reading.</p> <p>Individualised planning for students to fill learning gaps for positive and even learning outcomes.</p>	<p>Continue on our Structured Literacy PLD journey.</p> <p>We have a newly appointed teacher in a SENCO role to create structure and consistency to support the needs of target students and those with specific learning needs.</p> <p>Generate graduate profile and Mauri Ora learning plan.</p> <p>Continue to gather student and whānau voice through many platforms (whānau hui and digital platforms)</p> <p>To develop digital reporting via Seesaw</p> <p>Mauri Ora growth cycle (inquiry/teacher inquiry)</p>

- Experts came in to kura to share and teach students, enhancing their chosen inquiries.
- Iwi relationship further developed and students attended wānanga at Te Poho o Tūāriki.

Support and Empower all learners to achieve personal excellence

- Authentic learning opportunities such as trips to the Tūtaenui Reservoir, eeling, rongoa (māori medicine, fire station, local council, police force, farm. (Mauri Ora Pathways)
- Staff PLD – Structured Literacy
- Structured Literacy implemented across the school.
- Ongoing PLD using PaCT.
- Students are given explicit instruction in learning strategies, such as goal setting, feedback, feed forward, self-monitoring, learning intentions, assessment.

All learners are positive and secure in their own identity.

- Successful visits to local historical landmarks such as Rātana Temepara,
- Pepeha
- Leadership opportunities were altered to reflect our structural reform.
- Cultural learning opportunities/experiences led by students, whānau, and iwi, such as Cook Island Ura, Samoan Siva, Kapa Haka, Māori Medicine, Taonga Pūoro, mahi maara (gardening).
- Tikanga practiced and embedded across the school

Structural Reform

'Te Mauri o tōku ora' approach developed across the whole school to reflect the school's

4 students made less than a year's progress and remain target students for 2022.
3 new students started throughout the year as target students. 2/3 students are ESOL.
2 students transitioned from Māori medium to English medium as target students.

At the end of 2021

4/45 - 7% of students required extra support. (1 year 8 student transitioning to college)
17/45 - 30% of students are working towards the required curriculum level. (1 year 8 student transitioning to college).
35/45 - 61% of students are working at the required curriculum level. (5 transitioning to college).
1/45 - 2% of students are working above the required curriculum level.

19 Target Students 2022

Writing

The analysis at the beginning of 2021 showed that:

1/45 - 2% of students required extra support to access the required curriculum level.
21/45 - 47% of students were working towards the required curriculum level.
22/45 - 49% of students were working at the required curriculum level.
1/45 - 2% of students were working above the required curriculum level.

Total of 22 Target students at the beginning of 2021.

1 Target student left at the end of term 1.
1 target student transferred from English Medium to Māori Medium.
6 target students made accelerated progress.
5 target students are now working at the required curriculum level.
6 students made less than a year's progress and remain target students for 2022.

Holistic based teaching approaches and intentional teaching and learning environments.

Next steps personalised to students needs.

Authentic learning experiences which make connections purposeful.

Student-led planning with whānau aspirations as foundations and directed teaching and learning.

Flexible assessment tools and timeframes. Teachers are able to gather assessment in different forms and suited times to support outcomes for students.

Annual aim is a reflection and guide to support teaching and learning priorities.

Digital resources available for students within and outside the classroom.

Digital programme within school to support individualised learning programmes.

PLD using the PaCT tool for assessment

approach to notion the state of Mauri Ora (flourishing potential).

- Mauri Ora Plan – Individual interest based education plans using Te Whare Tapawhā.
- Mauri Ora Pathways – Implementation of plan, reflections, next steps for goals.
- Mauri Ora Growth Cycle – Teaching as Inquiry
- Parents, Staff and students contributed constructively to decision making to help drive, culture, systems and learning pathways.
- Current Charter developed by staff, BoT, students and whānau

3 new students started throughout the year as target students. 2/3 students are ESOL.

2 students transitioned from Māori medium to English medium as target students.

At the end of 2021

5/45 - 9% of students require extra support. (1 year 8 student transitioning to college)

18/45 - 31% students are working towards the required curriculum level. (1 year 8 student transitioning to college).

33/45 - 59% of students are working at the required curriculum level. (5 transitioning to college).

1/45 - 2% of students are working above the required curriculum level.

21 Target Students 2022

Mathematics

The analysis at the beginning of 2021 showed that:

1/45 - 2% of students required extra support to access the required curriculum level.

11/45 - 24% of students were working towards the required curriculum level.

31/45 - 69% of students were working at the required curriculum level.

2/45 - 4% of students were working above the required curriculum level.

Total of 12 Target students at the beginning of 2021.

1 Target student left at the end of term 1.

1 target student transferred from English Medium to Māori Medium.

5 target students made accelerated progress.

4 target students are now working at the required curriculum level.

4 target students made less than a year's progress and remain target students for 2022.

1 new ESOL student started as a target student.

At the end of 2021

1/45 - 2% of students require extra support.
12/45 - 21% of students are working towards the required curriculum level. (1 year 8 student transitioning to college).

35/45 - 78% of students are working at the required curriculum level. (6 transitioning to college).

13 Target Students 2022

Planning for next year:

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.

Analysis of Variance Reporting



School Name:	Marton Junction School – Maori Medium	School Number:	2396
Strategic Aim:	Strategic Goals based on qualitative and quantitative data. 2020/2021 <ol style="list-style-type: none"> 1. Ease the pathway for whanau, community, and Iwi to participate in school teaching and learning programmes. 2. Support and empower all learners to achieve personal excellence. 3. All learners are positive and secure in their identity. 4. Structural Reform. Tailor the generic to the individual. 		
Annual Aim:	We will strive to notion the state of Mauri Ora, flourishing the potential of our learners, staff, whanau and community. Target – Literacy across the school		
Target:	Aspirations 2021 <ol style="list-style-type: none"> 1. Build authentic educationally powerful connections, relationships and reciprocal partnerships with whanau and Iwi, to encourage participation and contribution to help drive the culture, systems, and learning pathways of Marton Junction School. 2. We will provide rich authentic learning opportunities that stem from who our learners are, in order to realise their potential (Mauri Ora). Teachers continuously inquire into the impact of their teaching actions on students' learning and make informed changes to improve their teaching practice so as to enhance student learning. 3. All learners know where they come from, where they are, and how this is relevant to their lives. We will ensure that culturally relational and responsive pedagogies inform our actions, decisions, and attitudes. 4. Create systems and structures that are responsive and flexible, and reflect the culture, identity, interests, and needs of our learners. 		
Baseline Data:	Maori Medium Pānui Pukapuka - At the end of 2020, 27/36 – 75% of students were achieving at or above the required level for pānui pukapuka. 6/36 – 17% of students were working towards the required level, and 3/36 – 8% required extra support to access the required curriculum level. Analysis showed that 2/3 students requiring extra support, and 3/6 working towards, were students who recently transitioned from English medium to Māori medium.		

Tuhituhi - At the end of 2020, 18/36 – 50% of students were achieving at or above the required level for writing. 6/36 - 17% students were working towards, and 12/36 - 33% required extra support to access the required curriculum level. Analysis showed that 3/12 students who required extra support, and 2/6 students who were working towards the required level were students who recently transitioned from English medium to Māori medium.

Pāngarau - At the end of 2020, 25/36 - 69% of students were achieving at or above the required level for mathematics. 7/36 - 19% were working towards and 4/36 - 11% of students required extra support to access the required curriculum level.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Powerful Connections and Reciprocal partnerships.</p> <ul style="list-style-type: none"> - Due to covid restrictions or expectations we developed powerful connections with most whānau and engagement in online learning. - PLD session for whānau to attend around online learning. - Term 2 - Mauri Ora night saw the students demonstrate their learning from term 1 and 2 through running workshops, and using this as an opportunity to collect whānau voice. This night concluded with a performance of kapa haka and shared kai. Feedback was that whānau enjoyed the interactive nature of the evening. - Seesaw application introduced to the kura for staff and students to share learning with whānau, to gather whānau voice and feedback, as well as communicating with whānau. - Experts came in to kura to share and teach students, enhancing their chosen inquiries. 	<p>Pānui Pukapuka The analysis at the beginning of 2021 showed that: 3/29 - 10% of students required extra support to access the required curriculum level. 6/29 - 21% of students were working towards the required curriculum level. 17/19 - 59% of students were working at the required curriculum. 3/29 - 10% of students were working above the required curriculum level.</p> <p>Total of 9 target students at the beginning of 2021. 1 target students transferred from English Medium to Māori Medium. 3 target students made accelerated progress. 3 target students are now working at the required curriculum level. 3 target students made less than a year's progress and remain target students for 2022. 4 new students started throughout the year as target students. 3/4 students had limited Reo and transitioned from English medium. 1 student transitioned from Māori medium to English medium.</p> <p>4 students left the school.</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 Māori, vocabulary, Tikanga, Hīmene, Waiata and Pepeha.</p> <p>6 students have spent less than 2 years in Māori Medium education, time and effort was spent on gaining confidence in a new learning environment, learning the basics of Te Reo Māori, understanding the spoken language, and gaining confidence in Tikanga Māori.</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>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>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> <p>We have a newly appointed teacher in a SENCO role to create structure and consistency to support the needs of target students and those with specific learning needs.</p>

- Iwi relationship further developed and students attended wānanga at Te Poho o Tūāriki.

Support and Empower all learners to achieve personal excellence

- Authentic learning opportunities such as trips to the Tūtaenui Reservoir, eeling, rongoa (Māori medicine, fire station, local council, police force, farm. (Mauri Ora Pathways)
- Staff PLD – Structured Literacy
- Structured Literacy implemented across the school.
- Ongoing PLD using PaCT.
- Students are given explicit instruction in learning strategies, such as goal setting, feedback, feed forward, self-monitoring, learning intentions, assessment.

All learners are positive and secure in their own identity.

- Successful visits to local historical landmarks such as Rātana Temepara,
- Pepeha
- Leadership opportunities were altered to reflect our structural reform.
- Cultural learning opportunities/experiences led by students, whānau, and iwi, such as Cook Island Ura, Samoan Siva, Kapa Haka, Māori Medicine, Taonga Pūoro, mahi maara (gardening).
- Tikanga practiced and embedded across the school

Structural Reform

‘Te Mauri o tōku ora’ approach developed across the whole school to reflect the school's approach to notion the state of Mauri Ora (flourishing potential).

At the end of 2021:

9/29 - 32% of students require extra support (1 year 8 student transitioning to college).
 9/29 - 32% of students are working towards the required curriculum level. (2 year 8 students transitioning to college).
 8/29 - 28% of students are working at the required curriculum level.
 2/29 - 7% of students are working above the required curriculum level.

15 Target students 2022

Tuhituhi

The analysis at the beginning of 2021 showed that:

10/29 - 34% of students required extra support to access the required curriculum level.
 6/29 - 21% of students were working towards the required curriculum level.
 12/29 - 41% of students were working at the required curriculum level.
 1/29 - 3% of students were working above the required curriculum level.

Total of 16 target students at the beginning of 2021.

1 target student transferred from English medium to Māori medium.
 5 target students made accelerated progress.
 3 target students are now working at the required curriculum level.
 4 new students started throughout the year as target students. 3/4 students had limited Reo and transitioned from English medium.
 1 student transitioned from Māori medium to English medium.
 4 students left the school.

At the end of 2021:

Terms 3 & 4 students, teachers and whānau developed Mauri Ora Learning pathways - (Learning tailored for and with the students at the centre, pathways are interest-based and authentic).

Whānau became confident in supporting their tamariki with online learning during lockdowns.

Staff and students became more confident in using seesaw and google classrooms as their online platforms.

Individualised planning for students to fill learning gaps for positive and even learning outcomes.

Holistic based teaching approaches and intentional teaching and learning environments.

Next steps personalised to students needs.

Authentic learning experiences which make connections purposeful.

Student-led planning with whānau aspirations as foundations and directed teaching and learning.

Flexible assessment tools and timeframes. Teachers are able to gather assessment in different forms and suited times to support outcomes for students.

Annual aim is a reflection and guide to support teaching and learning priorities.

Digital resources available for students within and outside the classroom.

Generate graduate profile and Mauri Ora learning plan.

Continue to gather student and whānau voice through many platforms (whānau hui and digital platforms)

To develop digital reporting via Seesaw

Mauri Ora growth cycle (inquiry/teacher inquiry)

<ul style="list-style-type: none"> - Mauri Ora Plan – Individual interest based education plans using Te Whare Tapawhā. - Mauri Ora Pathways – Implementation of plan, reflections, next steps for goals. - Mauri Ora Growth Cycle – Teaching as Inquiry - Parents, Staff and students contributed constructively to decision making to help drive, culture, systems and learning pathways. - Current Charter developed by staff, BoT, students and whānau 	<p>9/29 - 31% of students require extra support (2 year 8 students transitioning to college). 10/29 - 34% of students are working towards the required curriculum level. 9/29 - 31% of students are working at the required curriculum level (1 transitioning to college). 1/29 - 3% of students working above the required curriculum level.</p> <p>17 Target students 2022</p> <p>Pāngarau The analysis at the beginning of 2021 showed that: 3/29 - 10% of students required extra support to access the required curriculum level. 5/29 - 17% students were working towards the required curriculum level. 17/29 - 59% of students are working at the required curriculum level. 4/29 - 14% of students were working above the required curriculum level.</p> <p>Total of 8 target students at the beginning of 2021. 1 target student transferred from English medium to Māori medium. 3 target students made accelerated progress. 1 target student is now working at the required curriculum level. 2 target students who required support are now working towards the required curriculum level. 4 new students started throughout the year as target students. 3/4 students had limited Reo and transitioned from English medium. 4 students left the school.</p> <p>At the end of 2021</p>	<p>Digital programme within school to support individualised learning programmes.</p>	
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1/29 - 3% of students require extra support (Year 8 student transitioning to college).
10/29 - 34% of students are working towards the required curriculum level (1 year 8 student transitioning to college).
17/29 - 59% of students are working at the required curriculum level (6 transitioning to college).
1/29 - 3% of students working above the required curriculum level.

9 Target students 2022

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.