

MASTERTON PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1660

Principal: Gene Bartlett

School Address: 53 South Road, Kuripuni

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School Phone: 06 377 5297

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Accountant / Service Provider:

Education  *Services.*
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MASTERTON PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Masterton Primary School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Jo-anne Twiggins

Full Name of Presiding Member

Twiggins

Signature of Presiding Member

28-5-2025

Date:

Gene Bartlett

Full Name of Principal

G Bartlett

Signature of Principal

28/05/25

Date:

Masterton Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,382,055	2,661,046	3,151,927
Government Grants - Resource Teachers: Learning and Behaviour	4	2,436,165	2,006,428	2,332,920
Locally Raised Funds	3	131,480	123,406	262,803
Interest		13,707	6,000	11,868
Other Revenue		-	-	1,919
Total Revenue		5,963,407	4,796,880	5,761,437
Expense				
Locally Raised Funds	3	38,747	40,718	54,714
Learning Resources	5	2,368,956	2,021,852	2,246,784
Administration	6	510,764	181,742	492,992
Resource Teachers: Learning and Behaviour	4	2,355,754	2,078,061	2,365,055
Interest		2,974	1,902	3,337
Property	7	658,833	559,828	669,809
Other Expenses	8	802	-	-
Loss on Disposal of Property, Plant and Equipment		2,965	-	-
Total Expense		5,939,795	4,884,103	5,832,691
Net Surplus / (Deficit) for the year		23,612	(87,223)	(71,254)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		23,612	(87,223)	(71,254)

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



Masterton Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		399,128	471,993	452,906
Total comprehensive revenue and expense for the year		23,612	(87,223)	(71,254)
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	17,476
Equity at 31 December		422,740	384,770	399,128
Accumulated comprehensive revenue and expense		422,740	384,770	399,128
Equity at 31 December		422,740	384,770	399,128

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.



Masterton Primary School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	22,527	154,937	282,204
Accounts Receivable	9	369,786	259,653	357,947
GST Receivable		28,553	18,510	24,142
Prepayments		22,428	8,750	18,712
Inventories	10	194	-	921
Investments	11	166,292	-	130,459
Funds Receivable for Capital Works Projects	17	61,678	-	23,361
		671,458	441,850	837,746
Current Liabilities				
Accounts Payable	13	407,610	293,752	400,710
Revenue Received in Advance	14	44,649	57,500	176,070
Provision for Cyclical Maintenance	15	124,091	10,918	-
Finance Lease Liability	16	21,182	14,308	17,436
Funds held for Capital Works Projects	17	-	-	2,805
		597,532	376,478	597,021
Working Capital Surplus/(Deficit)		73,926	65,372	240,725
Non-current Assets				
Property, Plant and Equipment	12	391,666	341,583	308,805
		391,666	341,583	308,805
Non-current Liabilities				
Provision for Cyclical Maintenance	15	23,333	-	127,197
Finance Lease Liability	16	19,519	22,185	23,205
		42,852	22,185	150,402
Net Assets		422,740	384,770	399,128
Equity		422,740	384,770	399,128

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



Masterton Primary School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,342,902	903,566	1,373,666
Locally Raised Funds		197,699	123,406	171,186
Goods and Services Tax (net)		(4,411)	-	8,454
Payments to Employees		(757,200)	(591,205)	(737,520)
Payments to Suppliers		(817,842)	(483,491)	(982,869)
Interest Paid		(3,521)	(1,902)	(3,337)
Interest Received		17,900	6,000	21,434
Net cash from/(to) Operating Activities		(24,473)	(43,626)	(148,986)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(148,736)	(148,000)	(123,958)
Purchase of Investments		(35,833)	-	-
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(184,569)	(148,000)	(123,958)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	17,476
Finance Lease Payments		(9,513)	(14,799)	(10,281)
Funds Administered on Behalf of Other Parties		(41,122)	-	7,821
Net cash from/(to) Financing Activities		(50,635)	(14,799)	15,016
Net increase/(decrease) in cash and cash equivalents		(259,677)	(206,425)	(257,928)
Cash and cash equivalents at the beginning of the year	8	282,204	361,362	540,132
Cash and cash equivalents at the end of the year	8	22,527	154,937	282,204

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

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



Masterton Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 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

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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



Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's 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 Kids Klub. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value 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	5-100 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) 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.

m) 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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

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

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



n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

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 the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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



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.

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 statement 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	975,079	903,560	927,150
Teachers' Salaries Grants	1,646,916	1,384,047	1,474,060
Use of Land and Buildings Grants	474,417	373,439	454,353
Ka Ora, Ka Ako - Healthy School Lunches Programme	280,834	-	287,592
Other Government Grants	4,809	-	8,772
	3,382,055	2,661,046	3,151,927

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	11,420	22,000	25,004
Fees for Extra Curricular Activities	39,086	22,206	44,167
Trading	56,569	50,000	51,338
Fundraising and Community Grants	7,824	29,200	72,358
Fos Fundraising	16,581	-	69,936
	131,480	123,406	262,803
Expense			
Extra Curricular Activities Costs	(2,114)	-	(1,390)
Trading	51,640	40,718	44,033
Fundraising and Community Grant Costs	(20,834)	-	101
Fos Fundraising	10,055	-	11,970
	38,747	40,718	54,714
Surplus for the year Locally Raised Funds	92,733	82,688	208,089



4. Resource Teachers: Learning and Behaviour Revenue and Expense

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers: Learning and Behaviour to its group of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Teachers' Salary Grant	1,937,572	1,681,311	1,854,049
Administration Grant	63,605	63,605	61,455
Learning Support Funding	116,339	116,339	112,630
Travel Grant	129,177	129,177	124,658
Other Revenue	178,185	15,996	30,093
	<hr/> 2,424,878	<hr/> 2,006,428	<hr/> 2,182,885
Revenue received in advance	11,287	-	150,035
Revenue recognised	<hr/> 2,436,165	<hr/> 2,006,428	<hr/> 2,332,920
Expense			
Employee Benefit - Salaries	1,945,943	1,689,811	1,878,975
Administration	163,364	156,250	63,157
Learning Support	181,097	164,500	361,468
Year 11-13	-	-	-
Travel	65,350	67,500	61,455
Other Expenses			-
Total Expense	<hr/> 2,355,754	<hr/> 2,078,061	<hr/> 2,365,055
<i>Surplus/ (Deficit) for the year - RTLB Service</i>	<hr/> <hr/> 80,411	<hr/> <hr/> (71,633)	<hr/> <hr/> (32,135)



5. Learning Resources

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	118,292	104,715	183,809
Employee Benefits - Salaries	2,123,996	1,807,977	1,970,537
Staff Development	54,952	61,000	32,739
Depreciation	69,584	47,110	57,901
Other Learning Resources	2,132	1,050	1,798
	<u>2,368,956</u>	<u>2,021,852</u>	<u>2,246,784</u>

6. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	9,248	6,800	(466)
Board Fees and Expenses	8,295	5,100	6,140
Operating Leases	379	-	538
Other Administration Expenses	58,210	46,270	56,070
Employee Benefits - Salaries	141,236	114,786	133,234
Insurance	6,862	4,886	5,984
Service Providers, Contractors and Consultancy	5,700	3,900	3,900
Ka Ora, Ka Ako - Healthy School Lunch Programme	280,834	-	287,592
	<u>510,764</u>	<u>181,742</u>	<u>492,992</u>

7. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	41,091	40,000	42,537
Cyclical Maintenance	20,227	15,000	34,982
Heat, Light and Water	20,643	28,000	20,272
Rates	8,983	9,000	7,898
Repairs and Maintenance	13,867	20,000	26,068
Use of Land and Buildings	474,417	373,439	454,353
Employee Benefits - Salaries	51,991	52,489	50,293
Other Property Expenses	27,614	21,900	33,406
	<u>658,833</u>	<u>559,828</u>	<u>669,809</u>

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



8. Other Expenses

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	802	-	-
	<u>802</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	22,527	48,052	170,607
Short-term Bank Deposits	-	106,885	111,597
Cash and cash equivalents for Statement of Cash Flows	<u>22,527</u>	<u>154,937</u>	<u>282,204</u>

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

Of the \$22,527 Cash and Cash Equivalents and Investments of \$166,292, \$44,649 is held by the Group on behalf of the RTLBS Service as Revenue received in Advance, as disclosed in Note 4.



9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,523	212	60,053
Receivables from the Ministry of Education	2,742	-	13,037
Interest Receivable	2,124	1,901	308
Teacher Salaries Grant Receivable	153,127	257,540	284,549
RTLB Teacher Salaries Grant Receivables	180,151	-	-
RTLB Receivable	30,119	-	-
	<u>369,786</u>	<u>259,653</u>	<u>357,947</u>

Receivables from Exchange Transactions	33,766	2,113	60,361
Receivables from Non-Exchange Transactions	336,020	257,540	297,586
	<u>369,786</u>	<u>259,653</u>	<u>357,947</u>

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	194	-	921
	<u>194</u>	<u>-</u>	<u>921</u>

11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	166,292	-	130,459
Total Investments	<u>166,292</u>	<u>-</u>	<u>130,459</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	97,814	4,045	-	-	(10,602)	91,257
Furniture and Equipment	51,948	12,000	(902)	-	(13,342)	49,704
Information and Communication Technology	42,400	17,126	(1,027)	-	(13,170)	45,329
Motor Vehicles	-	60,209	-	-	(11,844)	48,365
Leased Assets	37,050	4,025	(1,036)	-	(19,058)	20,981
Library Resources	10,050	2,537	-	-	(1,568)	11,019
RTLB Asset	69,543	73,778	(132)	-	(18,178)	125,011
	308,805	173,720	(3,097)	-	(87,762)	391,666

The net carrying value of equipment held under a finance lease is \$20,981 (2023: \$37,050)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	253,246	(161,989)	91,257	252,522	(154,708)	97,814
Furniture and Equipment	359,012	(309,308)	49,704	410,900	(358,952)	51,948
Information and Communication Technology	69,304	(23,975)	45,329	53,549	(11,149)	42,400
Motor Vehicles	60,209	(11,844)	48,365	-	-	-
Leased Assets	57,000	(36,019)	20,981	63,451	(26,401)	37,050
Library Resources	88,479	(77,460)	11,019	85,942	(75,892)	10,050
RTLB Asset	148,525	(23,514)	125,011	76,481	(6,938)	69,543
	1,035,775	(644,109)	391,666	942,845	(634,040)	308,805



13. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	19,136	21,872	24,526
Accruals	9,248	11,126	17,351
Employee Entitlements - Salaries	153,127	257,540	284,549
Employee Entitlements - Leave Accrual	8,820	3,214	7,157
RTLB Creditors	37,128	-	67,127
RTLB Teacher Salaries Grant Payables	180,151	-	-
	<u>407,610</u>	<u>293,752</u>	<u>400,710</u>
Payables for Exchange Transactions	370,482	293,752	333,583
Payables for Non-exchange Transactions	37,128	-	67,127
	<u>407,610</u>	<u>293,752</u>	<u>400,710</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Income In Advance	22,300	57,500	23,105
RTLB Lakeview	10,265	-	-
MOE Grants in Advance	797	-	6,593
RTLB Revenue Received in Advance	11,287	-	146,372
	<u>44,649</u>	<u>57,500</u>	<u>176,070</u>

15. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	127,197	(4,082)	92,215
Increase to the Provision During the Year	13,867	15,000	13,207
Use of the Provision During the Year	-	-	-
Other Adjustments	6,360	-	21,775
Provision at the End of the Year	<u>147,424</u>	<u>10,918</u>	<u>127,197</u>
Cyclical Maintenance - Current	124,091	10,918	-
Cyclical Maintenance - Non current	23,333	-	127,197
	<u>147,424</u>	<u>10,918</u>	<u>127,197</u>

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



16. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	23,426	14,308	20,172
Later than One Year and no Later than Five Years	21,076	22,185	25,011
Future Finance Charges	(3,801)	-	(4,542)
	<u>40,701</u>	<u>36,493</u>	<u>40,641</u>

Represented by

Finance lease liability - Current	21,182	14,308	17,436
Finance lease liability - Non current	19,519	22,185	23,205
	<u>40,701</u>	<u>36,493</u>	<u>40,641</u>

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
233404 SIP - Senior Playground	233404	2,805	12,155	(14,960)	-	-
LSC Space Repurpose, Extension	219233	(8,190)	-	(7,280)	-	(15,470)
Blk A Kitchen Repl Floor Cover/Joinery	246627	(15,171)	105,666	(136,703)	-	(46,208)
Totals		<u>(20,556)</u>	<u>117,821</u>	<u>(158,943)</u>	<u>-</u>	<u>(61,678)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(61,678)

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
216543 Block D,E,F Acoustics/Outdoor	216543	(39,059)	39,060	(1)	-	-
213677 Heatpump & Upgrade S/Board	213677	(6,887)	-	6,887	-	-
233404 SIP - Senior Playground	233404	(3,171)	(2,871)	8,847	-	2,805
LSC Space Repurpose, Extension	219233	(1,800)	-	(6,390)	-	(8,190)
223076 SIP - Junior Playground Upgrade	223076	9,071	2,871	(11,942)	-	-
230243 SIP - Outdoor Equipment store	230243	14,458	8,900	(23,358)	-	-
Blk A Kitchen Repl Floor Cover/Joinery	246627	(3,000)	-	(12,171)	-	(15,171)
Totals		<u>(30,388)</u>	<u>47,960</u>	<u>(38,128)</u>	<u>-</u>	<u>(20,556)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	2,805
Funds Receivable from the Ministry of Education	(23,361)



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

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,315	3,075
<i>Leadership Team</i>		
Remuneration	561,993	523,018
Full-time equivalent members	4.59	5.00
Total key management personnel remuneration	565,308	526,093

There are 6 members of the Board excluding the Principal. The Board has 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	12.00	10.00
110 - 120	1.00	4.00
120 - 130	1.00	0.00
130 - 140	1.00	0.00
	15.00	14.00

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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$36,061 (2023: \$77,371) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
LSC Space Repurpose, Extension	68,905
Blk A Kitchen Repl Floor Cover/Joinery	-32,844
Total	36,061

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	22,527	154,937	282,204
Receivables	369,786	259,653	357,947
Investments - Term Deposits	166,292	-	130,459
Total financial assets measured at amortised cost	558,605	414,590	770,610

Financial liabilities measured at amortised cost

Payables	407,610	293,752	400,710
Finance Leases	40,701	36,493	40,641
Total financial liabilities measured at amortised cost	448,311	330,245	441,351

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MASTERTON PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Masterton Primary School (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink 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 22, that comprise the statement of financial position as at 31 December 2024, 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 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28th May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our report is the School Directory, Statement of Responsibility, Analysis of Variance, Students' Progress and Achievement, Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Kiwisport Statement, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Melanie Strydom
Auditlink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand

Masterton Primary School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jo-Anne Twiggins	Presiding Member	Elected	Sep 2025
Gene Bartlett	Principal	ex Officio	
Kevin Twiggins	Parent Representative	Elected	Sep 2025
Roger Graham	Parent Representative	Elected	Sep 2025
Anya Ogden	Parent Representative	Elected	Sep 2025
David Belesky	Parent Representative	Elected	Jan 2025
Deborah Carman	Staff Representative	Elected	Sep 2025

Masterton Primary School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$4,020 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Masterton Primary School Board:

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



CHARTER/STRATEGIC PLAN 2024/AOV

Gene Bartlett



Our School

Masterton Primary School is a vibrant and dynamic educational hub located in the heart of our community. Our school is committed to fostering a nurturing and inclusive environment where every child can thrive academically, socially, and emotionally. We are dedicated to providing a high-quality education that is accessible and responsive to the diverse needs of our students and their families.

Our Purpose

At Masterton Primary School, our purpose is to create an enriching educational environment that empowers every child to reach their full potential. We are dedicated to:

1. **Academic Excellence:** Providing a high-quality education that challenges and supports students in achieving their academic goals.
2. **Holistic Development:** Fostering the social, emotional, and physical development of our students, ensuring they grow into well-rounded individuals.
3. **Inclusivity and Diversity:** Celebrating the diverse backgrounds and abilities of our students, promoting an inclusive atmosphere where every child feels valued and respected.
4. **Cultural Responsiveness:** Embracing and integrating the cultural traditions and languages of our student body, with a special focus on honouring Māori culture through our commitment to the principles of Te Arawhakamana.
5. **Community Engagement:** Building strong partnerships with families and the wider community to support the educational journey and well-being of our students.
6. **Lifelong Learning:** Inspiring a love for learning and curiosity that extends beyond the classroom, preparing students for future success in a rapidly changing world.

7. **Student-Centred Approach:** Placing the child at the heart of everything we do, ensuring that every decision, program, and classroom environment is designed with the best interests of our students in mind.

Our mission is to nurture the growth, well-being, and happiness of every student, providing them with the skills, knowledge, and values they need to thrive in life.

Mission Statement

We aim to encourage our students to be,

Motivated

Positive, and

Successful



At Masterton Primary School, our mission is clear: to provide an environment where every child can thrive academically, socially, and emotionally. Our commitment to inclusivity is at the very heart of who we are as a school. We celebrate the rich diversity of our students and their families, ensuring that every child, regardless of their background or abilities, feels valued, welcomed, and supported. Inclusivity is not just a word here; it's a fundamental part of our identity.

Culturally responsive

We are a culturally responsive school, embracing the traditions, languages, and heritage of our diverse student body. By acknowledging and respecting the cultural backgrounds of our students, we create an atmosphere where every child can truly flourish. Values such as Manaakitanga and Rangatiratanga guide us in our daily interactions, reminding us to nurture the well-being and potential of every individual.

Understanding Te Arawhakamana

Te Arawhakamana, which can be translated as “The Pathway of Empowerment,” is a holistic approach rooted in Māori values, language, and customs. It aims to provide students with a sense of identity and belonging, encouraging them to take pride in their cultural heritage. The framework is grounded in several key principles:



1. **Whanaungatanga (Relationships):** Building strong, supportive relationships within the school community.
2. **Manaakitanga (Caring):** Showing care and respect for others.
3. **Kotahitanga (Unity):** Promoting unity and collaboration among students and staff.
4. **Rangatiratanga (Leadership):** Encouraging leadership and self-determination.



Implementation at Masterton Primary School

Masterton Primary School is integrating Arawhakamana into its curriculum and school culture. This integration is evident in various aspects of school life:

1. **Curriculum Integration:** Māori language (Te Reo Māori) and cultural studies are incorporated into the regular curriculum, allowing all students to learn and appreciate Māori traditions. This includes learning waiata (songs), haka (traditional dances), and engaging in storytelling that reflects Māori heritage.
2. **Cultural Events and Celebrations:** The school regularly hosts events such as Matariki (Māori New Year) celebrations, pōwhiri (welcoming ceremonies), and cultural days where students participate in activities that highlight Māori customs and practices.
3. **Student Leadership:** The school encourages students to take on leadership roles through initiatives such as the Mana Council, where students can voice their opinions and contribute to decision-making processes that affect their learning environment.
4. **Professional Development for Staff:** Teachers and staff undergo regular training to deepen their understanding of Te Arawhakamana principles and how to effectively integrate them into their teaching practices. This ensures that the school's commitment to cultural empowerment is reflected in every classroom.
5. **Community Involvement:** Masterton Primary School actively involves parents and the local community in its initiatives, fostering a sense of unity and shared responsibility for the education and cultural growth of the students.

Impact and Outcomes

The adoption of Te Arawhakamana at Masterton Primary School has yielded significant positive outcomes. Students report a stronger sense of identity and pride in their cultural heritage. The inclusive environment has also led to improved student engagement and academic performance. Additionally, the school has seen a strengthened sense of community as students, parents, and staff work together towards common goals.

By embracing Te Arawhakamana, we are not only preserving and promoting Māori culture but also setting a powerful example of how education can be a transformative force in fostering cultural understanding and empowerment. As the school continues to develop and refine its

approach, it stands as a beacon of cultural inclusivity and educational excellence in New Zealand.

Embracing Diversity at Masterton Primary School



At Masterton Primary School, diversity is not just accepted; it is celebrated every day. As soon as students walk through the gates each morning, they are greeted with open arms. The school prides itself on fostering connections not only among students but also with their families and the wider community.

Masterton Primary School is home to a rich and diverse student body. Students come from a variety of backgrounds, including India, Pakistan, Samoa, New Zealand Maori, European, Middle Eastern, Tonga, Southeast Asia, Fiji, and Africa. This melting pot of cultures, languages, and traditions makes the school a vibrant and inclusive place to learn and grow.

To further support this diversity, Masterton Primary School has employed a bilingual support worker who is able to break down language barriers. She speaks Urdu, Hindi, Punjabi, and English, ensuring that communication is smooth and effective for students and families from these linguistic backgrounds.

Through embracing diversity, Masterton Primary School teaches its students the value of respect, empathy, and understanding. Students learn to appreciate different perspectives and celebrate what makes each individual unique. By learning alongside peers from diverse backgrounds, students gain a broader worldview and develop important social skills that will serve them well beyond the school years.

The school actively promotes cultural exchanges and events that showcase the traditions and heritage of its diverse student body. This not only enriches the educational experience but also fosters a sense of unity and belonging among all students, regardless of where they come from.

At Masterton Primary School, diversity is not just a concept; it is a way of life. Students learn to see the beauty in differences and to build connections that transcend cultural boundaries. By embracing diversity, Masterton Primary School creates a nurturing environment where every student feels valued, respected, and empowered to succeed.



Celebrating success

Te Tohu Whakapono Leaders at Masterton Primary School

At Masterton Primary School, Te Tohu Whakapono Leaders are selected as senior role models for the student community. These leaders consistently demonstrate the following qualities:

- Reliability
- Responsibility
- Trustworthiness in all contexts
- Respect for others
- Courtesy towards peers and adults
- Independence
- An ability to moderate behaviour in a range of situations
- An ability to be a positive role model for younger students
- A willingness to help others

Privileges

Due to their trustworthiness and exemplary behaviour, Te Tohu Whakapono Leaders are granted the following privileges:

- Unsupervised use of the Hall and Library during break times
- An invitation to a Staff Room morning tea shout in their honour
- An invitation to an end-of-year fun day out

Responsibilities

Te Tohu Whakapono Leaders also take on important responsibilities:

- Wearing the Te Tohu Whakapono Badge at all times



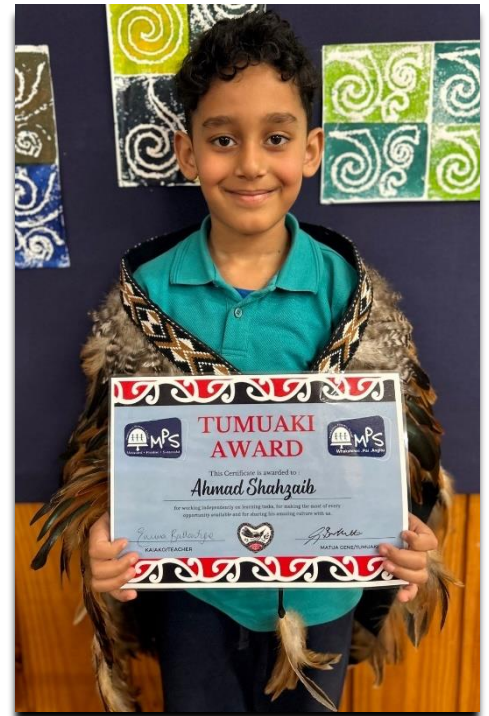
- Continuing to provide positive role modelling to their peers
- Running Te Tohu Whakapono Assemblies
- Meeting, greeting, and providing tours for school visitors
- Representing students' ideas and opinions in school decision-making

The decision to appoint Te Tohu Whakapono Leaders, along with the associated rights and responsibilities, is made collectively by all Staff Members. Their leadership and dedication are crucial in fostering a positive and inclusive environment at Masterton Primary School.

Student acknowledgements

Every fortnight, we celebrate success with a school-wide assembly where parents can witness their children being acknowledged for their positive achievements. We recognize students for their commitment and engagement towards the school's values, as well as their in-class and sports fair play behaviours. Additionally, we acknowledge each syndicate with Tumuaki (Principal) awards, and the recipients are then presented with their syndicate korowai. At Masterton Primary School, we value success and effort in all aspects of student life.

Leadership comes in many shapes and forms at Masterton Primary School, and we offer a wide range of student leadership opportunities. Our student leaders include librarians, road patrollers, student councillors, Te Whakapono students, sports leaders, and Eco Warriors. These dedicated students play a vital role in supporting our local curriculum by enabling various opportunities for their peers. We are tremendously grateful for their level of service and commitment to our school and community. Their contributions help create a vibrant and supportive environment for everyone.



Whanaungatanga and Whakawhanaungatanga are Māori concepts that have similar meanings and are usually used interchangeably. These concepts don't translate to just one in English.

Whakawhanaungatanga

At MPS, we are committed to fostering **whakawhanaungatanga**. Whakawhanaungatanga is a Māori concept that emphasises the importance of building and maintaining relationships and a sense of belonging within a community.

Between 8:40 am and 9:00 am, our students attend their **whānau groups** during Wā Whānau time, which means family time. During this time, students from Year 2 to Year 6 are mixed to create new class groupings across the school. Each of these classes is named after a different star in the Matariki constellation.

Benefits of Vertical Classes in Wā Whānau

1. **Enhanced Social Skills:** Students interact with peers of different ages, promoting communication and social interaction skills.
2. **Peer Mentoring:** Older students have the opportunity to mentor and support younger students, fostering leadership and responsibility.
3. **Diverse Learning Experiences:** Mixed-age groups provide a range of perspectives and ideas, enriching the learning experience for all students.
4. **Stronger Sense of Community:** Vertical classes create a family-like environment, strengthening the sense of belonging and community within the school.
5. **Individualised Learning:** Teachers can tailor activities to a broader range of abilities, providing more personalized learning opportunities.

Whānau at the centre

Whānau play a crucial role at Masterton Primary School. We rely on their presence at



school-wide activities and learning discussions, as well as their participation in regular parent evenings. Their involvement is essential in fostering a supportive and engaged school community.

Whānau have just started using HERO as our student management system, some of the advantages are:

-Real-time visibility over their children's progress against the NZ and localised curriculums, including current learning goals and next steps.



-Whānau actively engage in rich learning conversations, through posting, commenting and reacting to their child's digital portfolio.

-With fine-grain control over sending the right information to the right people, caregivers only receive information relevant to their family, boosting engagement.

Coaches

At Masterton Primary School, our students have a passion for sports, and we are committed to providing them with opportunities to thrive. We are fortunate to have dedicated coaches and managers from within our community, including many talented parents who are accomplished sportspeople in their own right. Leveraging these talents ensures that our students receive the best possible guidance and support, fostering their growth and success in various sports activities.



Community consultation

In 2023, we conducted consultations on the Health & PE curriculum, Te Reo Māori (Te Arawhakamana), as well as Kapa Haka and Pasifika themes. We deeply value the input of our parents in shaping our strategic plan. A key



area identified for development through these consultations was emotional intelligence within our community. In 2024, we consulted with our whānau about the phones in school policy. As a result of this feedback, we will be hosting a community evening with Rob Cope focused on cyber safety. We have also implemented the SchoolDocs governance platform to create a clear line of sight for our policies and procedures. An important part of this process is regular community consultation conducted

throughout the year.



Board of Trustees

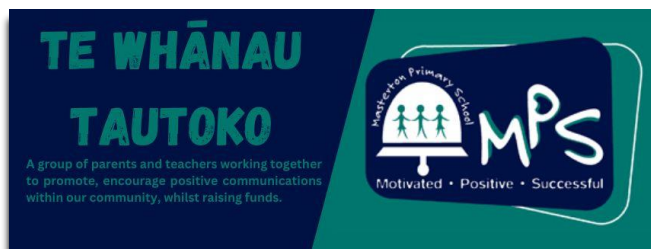
We are fortunate to have an exceptional Board of Trustees led by Jo-Anne Twiggins. Jo-Anne leads an inspiring group of parents who possess a deep understanding of the needs of our school and community. The primary purpose of the Board of Trustees is to provide governance and strategic direction, ensuring the school achieves its educational objectives and maintains a high standard of learning. Their support is invaluable in helping the school achieve its annual goals and fostering a positive educational environment.



Using SchoolDocs at Masterton Primary School streamlines our governance and decision-making processes by providing a comprehensive and accessible repository of policies and procedures. This resource eliminates the need to create documents from scratch, allowing staff to quickly locate and review necessary information online. This efficiency not only reduces costs but also enhances the effectiveness of our policies and procedures, giving principals, senior management, and boards more time to concentrate on teaching and learning.



Regular, small reviews through SchoolDocs keep the board current and engaged with policy updates and new content in manageable increments, preventing the overwhelming task of large, infrequent reviews



Te Whānau Tautoko

We have an incredible fundraising team called Te Whānau Tautoko (TWT), dedicated to supporting our schools and community's. Led by the wonderful Vic Nation, who brings a wealth of knowledge and experience, TWT is instrumental in raising funds for various projects. Their most recent mission is to build a bike track by the end of the year. Vic's leadership, combined with her fantastic team of supporters, ensures that TWT continues to make a significant impact on our school and its environment.

Te Whānau Tautoko
Fundraising goal for 2024
\$8,000



Last updated: 14 June 2024

Active students active minds

Sport at MPS: Enhancing Physical and Social Development



At MPS, our students love sports. Engaging in sports is a fantastic way to develop social interactions and stay physically active. Participating in sports offers numerous benefits, including:

1. Physical Fitness:

- Regular physical activity helps improve cardiovascular health, strengthen muscles, and enhance overall physical well-being.

2. Teamwork and Cooperation:

- Sports teach students the value of teamwork and cooperation, as they work together towards common goals.

3. Discipline and Time Management:

- Balancing sports and academics helps students develop discipline and effective time management skills.

4. Stress Relief:

- Physical activity is a great way to relieve stress and improve mental health, contributing to a balanced lifestyle.



5. Self-esteem and Confidence:

- Success in sports can boost self-esteem and confidence, encouraging students to take on new challenges.



Sophia Breen, our wonderful sports coordinator, ensures that our children have a range of fantastic opportunities to succeed in sports. Our sport leaders are out each day running activities, and we have a specific staff member who oversees lunchtime sports activities.

In 2023, our parent group, Te Whānau Tautoko, generously purchased new sports uniforms. This has made our student volunteers feel extra special when playing away, fostering a sense of pride and unity.

Education outside the classroom

We highly value Education Outside the Classroom (EOTC) experiences for our students at Masterton Primary School. All classes are encouraged to participate in various EOTC activities, such as attending school camps, visiting local museums, and engaging in inter-school sports.

Our Board of Trustees supports these initiatives by subsidising the annual Riversdale Beach camp for our Year 5 and 6 senior classes. This camp aims to develop stronger relationships within the class, fostering teamwork and camaraderie.



Additionally, we now have a school van that transports our students to events, significantly breaking down barriers and providing more opportunities for our students to engage in enriching experiences outside the classroom.



STEM

We offer a wide range of experiences focused on STEM initiatives, arts, and discovery learning to provide unique opportunities for our students to succeed. Some of the key programs and activities include:

- Field-based STEM projects
- House of Science kits
- Aqua Bots
- Lego Spike
- Arts rotation
- Minecraft Club
- Discovery learning
- Matariki Space Dome

These diverse experiences are designed to engage our students in hands-on, innovative learning, fostering creativity, critical thinking, and a passion for exploration. Through these



programs, our children are empowered to excel in various fields and develop a lifelong love of learning.

Bilingual Education

At MPS, we recognize the importance of Te Tiriti o Waitangi and the unique place tangata whenua hold in our school. We incorporate Te Reo Māori concepts such as karakia, whakatauki,

kapa haka, and Te Reo Māori lessons, enriching both our school and community. Our annual participation in the regional kapa haka festival showcases the talents at MPS.

MPS is part of the Whakaoriori Kāhui Ako, with two staff members actively involved in the Wairarapatanga workstream. We consult with Te Reo facilitators like Nathan Riki and Janelle Riki-Waaka, who support us in assessing the cultural capabilities of our organization and identifying strengths and opportunities for development.

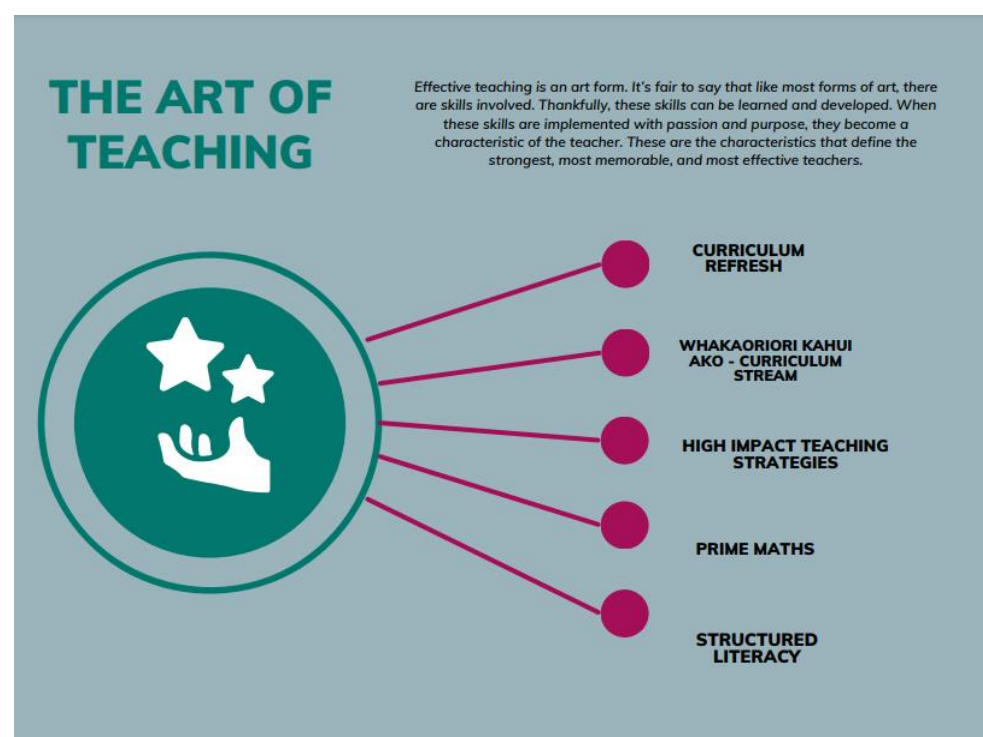
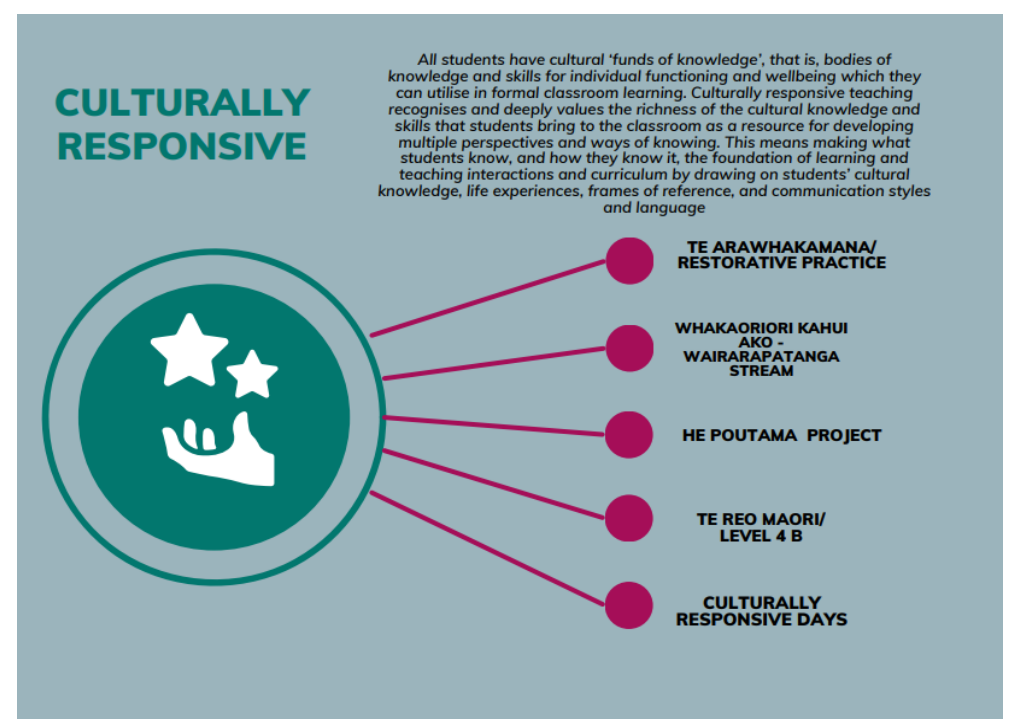
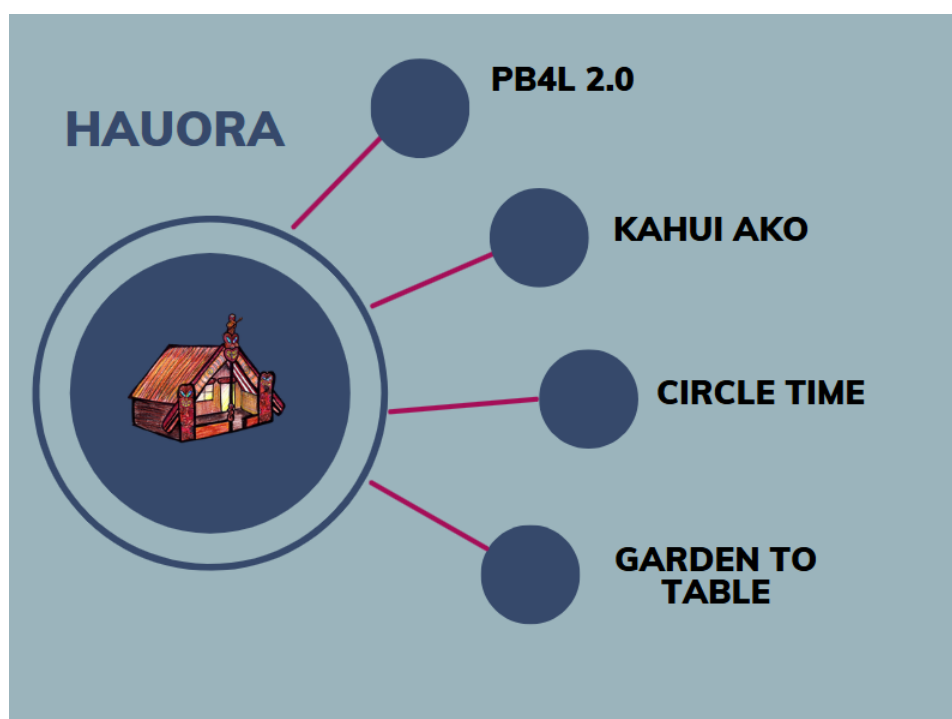
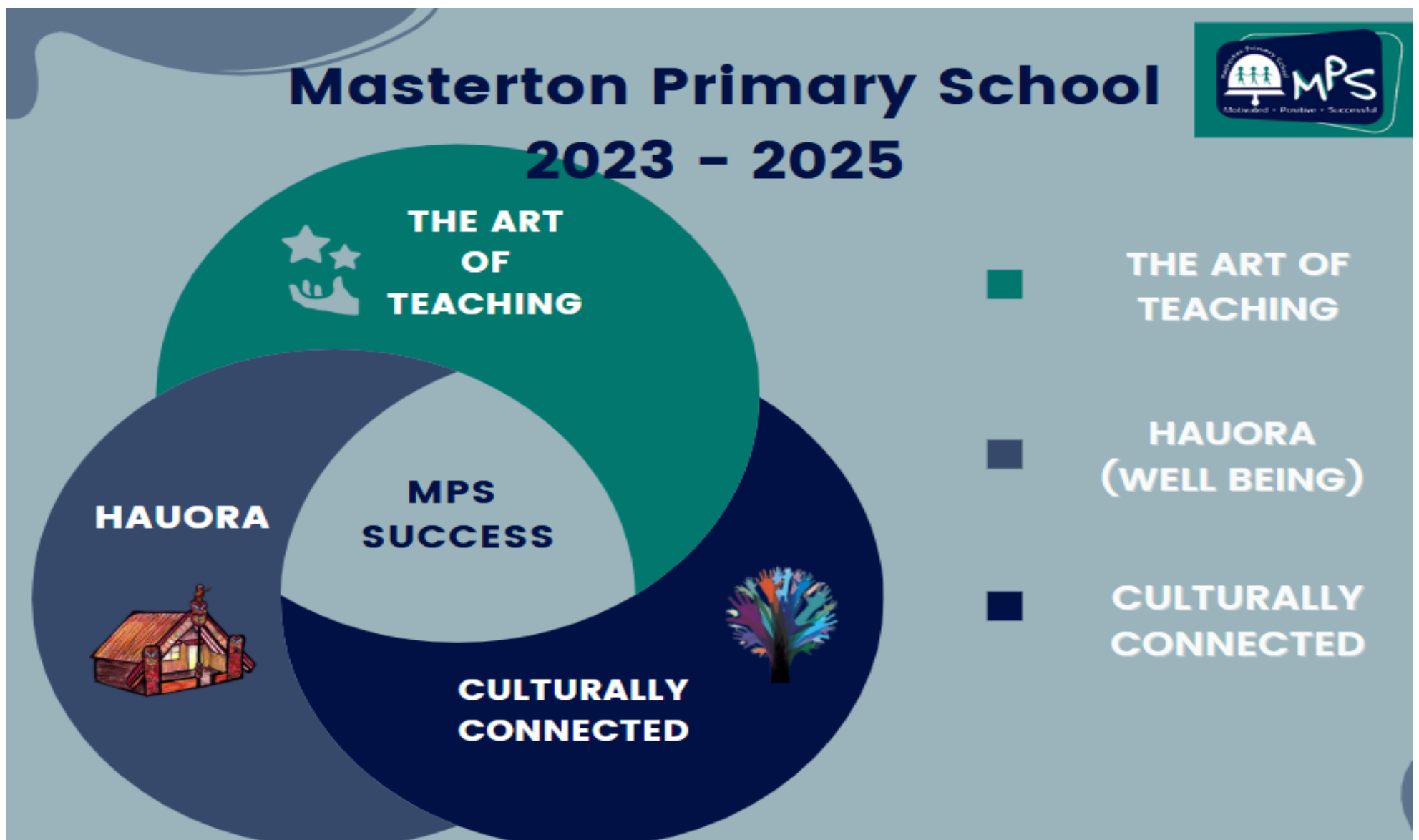
Why Developing Cultural Competencies is Important to Us

Developing cultural competencies is essential for our organization because it fosters a deeper understanding and respect for the diverse backgrounds within our community. This commitment enhances the work we do by creating an inclusive environment where all students and staff feel valued and understood. It also strengthens our educational practices, ensuring that we honour the cultural heritage and contributions of tangata whenua, which in turn enriches the educational experience for everyone at MPS.



Masterton Primary School

2023 – 2025



Analysis of Variance (the Art of Teaching)

Effective teaching is an art form. It’s fair to say that like most forms of art, there are skills involved. Thankfully, these skills can be learned and developed. When these skills are implemented with passion and purpose, they become a characteristic of the teacher. These are the characteristics that define the strongest, most memorable, and most effective teachers.



Maths	Baseline Data Commentary: Using curriculum levels of achievement, the end of 2024 data show a notable increase in overall performance. Historically, students achieving <i>At or Above</i> averaged 53% over the past nine years. As of the end of Term 4, 2024, 56% of students are achieving <i>At or Above</i> , with male achievement significantly higher at 77% and female students at 70%. Although the overall percentage reflects a slight increase from historic averages, the significant improvement in male achievement is noteworthy. This data was collected from a larger and more stable cohort, suggesting that our current teaching and support practices are beginning to embed and influence outcomes positively.
Reading	Baseline date commentary: Reading achievement continues to trend positively. Over the previous nine years, the average for students achieving <i>At or Above</i> was 60%. At the end of 2024, 65% of all students achieved <i>At or Above</i> , with 70% of females and 60% of males reaching this benchmark. Notably, students who began their schooling at MPS performed even stronger, with 73% achieving at or above expectations. These outcomes indicate that sustained and consistent teaching practices are having a measurable impact on student achievement, particularly for those fully immersed in the MPS learning environment.
Writing	Baseline date commentary: Writing remains an area requiring focused development. The long-term average for students achieving <i>At or Above</i> was 50%. In 2024, the result has lifted slightly to 52% , with female students achieving 80% , a significant contrast to 55.7% of males. Students who started at MPS achieved 60% At or Above , suggesting that consistency in teaching over time improves outcomes. Despite these gains, the data underscores writing as a continued priority area, particularly in addressing the gender disparity and ensuring high-quality instruction that raises overall achievement.

NELP	Initiative	Actions	Who?	Resources	Timeframe	Staff Outcomes	Student Outcomes	Measures
1 LEARNERS AT THE CENTRE 3 QUALITY TEACHING AND LEADERSHIP	Whakaoriori KA	-Second WSL appointed to MPS	Sarah	Staffing & 2 FMU	12 months	- To engage with the Wairarapatanga workstream for 2023 -Understand and develop an appreciation for our local purakau	-A deeper sense of belonging about our region	12-month report
		-Appoint staff to the additional KA streams of Curriculum and progressions	Shannon	No class release required	12 months	-To fully immerse our school in the Kahui ako workstreams, developing foundational knowledge and embedding practice over time (workstream specific)	-Increased levels of engagement	ESLT meeting review and sharing impact
1 LEARNERS AT THE CENTRE 3 QUALITY TEACHING AND LEADERSHIP	TAW Te Arawhakamana	To enhance social competencies	Whole staff PLD	Fully funded by MTLT	3 years	- Genuine partnerships with students and whanau - Demonstrating whanaungatanga - Reduction in serious behavioural incidents -Reduced anxiety during transition between schools	-Increased levels of resilience -Deeper level of self-awareness	-TAW evaluation via MTLT -Including milestone reporting
3 QUALITY TEACHING AND LEADERSHIP	Numicon Mathematics	To facilitate children's understanding and enjoyment of maths by using structured imagery that plays to their strong sense of pattern	Paula	PLD fund	Term 1 2024	-Up to date knowledge in numicon pedagogy	-Increased levels of engagement Increased level of progress (pilot sample)	PLD report
1 LEARNERS AT THE CENTRE	Minecraft education	To engage students in learning, collaboration, and critical thinking	Rangitumu syndicate	PLD fund	Term 1 - 3	-Up to date knowledge in Minecraft pedagogy	-Increased levels of engagement Increased level of progress (pilot sample)	Collaborative inquiry
2 BARRIER FREE ACCESS	Refugee settlement	To build a greater understanding of the Refugee settlement programme	Sarah	Fully funded	Term 2	-How to respond to traumatised children and young people -Activities and strategies that help children and young people heal from the impacts of trauma -How to improve student’s behavioural and cognitive capacity -Best practice through exploration of case scenarios	-Former refugee students will feel supported by their school & peers -Building confidence & resilience at school - Feel supported in the transition to Intermediate -Feel like a valued member of the school & community	PLD report
3 QUALITY TEACHING AND LEADERSHIP	Sheena Cameron	To build effective Literacy practices	Sophia & Mandy PRT development	PLD fund	Ongoing	-Develop a deep knowledge & understanding of the Reading process -Connecting with colleagues to share experiences & engage to critical thinking with the context of literacy	-Be engaged effective literacy experience	Evidenced in PL documentation

Analysis of Variance (Culturally responsive)

All students have cultural 'funds of knowledge', that is, bodies of knowledge and skills for individual functioning and wellbeing which they can utilise in formal classroom learning. Culturally responsive teaching recognises and deeply values the richness of the cultural knowledge and skills that students bring to the classroom as a resource for developing multiple perspectives and ways of knowing. This means making what students know, and how they know it, the foundation of learning and teaching interactions and curriculum by drawing on students' cultural knowledge, life experiences, frames of reference, and communication styles and language



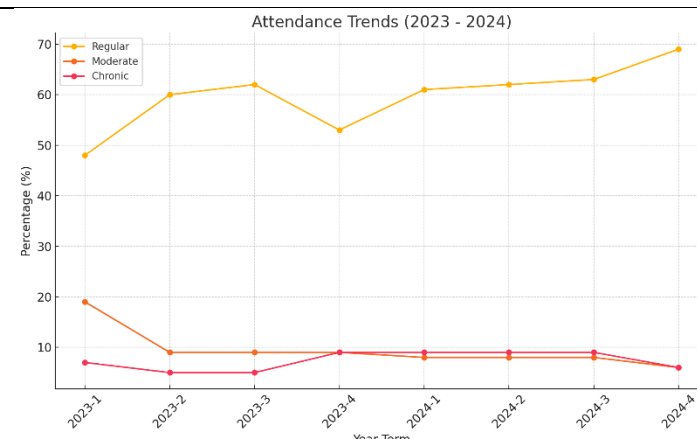
NELP	Initiative	Actions	Who?	Resources	Timeframe	Staff Outcomes	Student Outcomes	Measures
3 QUALITY TEACHING AND LEADERSHIP	TAW Te Arawhaka mana	-To enhance social competencies -Engage in PLD as part of a transition (resilience approach with MiS) -Host national conference	Whole staff PLD	Fully funded	3 years	- Genuine partnerships with students and whanau - Demonstrating whanaungatanga - Reduction in serious behavioural incidents -Reduced anxiety during transition between schools	-Increased levels of resilience -Deeper level of self-awareness	TAW evaluation via MTLT Including milestone reporting
3 QUALITY TEACHING AND LEADERSHIP	Kahui ako	-To continue in Wairarapatanga stream and experience the relevant PLD	To be confirmed (Possibly a dual role)	Fully funded	12 months	-Initiate key contacts with schools and iwi focus specifically on Wairarapatanga	-Rich understanding of their region (Turangawaewae)	12 – month report
		-To develop a sound knowledge & understanding of the Histories Curriculum	Jo ESLT	Release time	ongoing	-Update knowledge and understanding of the new document	-A deeper level of understanding of our history (from a range of perspectives)	ESLT planning reflects the new curriculum
1 LEARNERS AT THE CENTRE 2 BARRIER FREE ACCESS	Cultural days	-To celebrate our cultural diversity at MPS Includes Matariki day. -Community awareness of these days is shared	Whole school	Cultural activities	Year to year	-Staff engage with students and the community -Community are connected to the school	-Students become more familiar	Community Consultation
2 BARRIER FREE ACCESS 3 QUALITY TEACHING AND LEADERSHIP	He Poutama project Project renewal	Bilingual support worker	LSC	Funding via the flexible invest pool	Year to year	-Increased levels of participation in relation to student and whanau engagement	-Increased capability in the level of communication -More connected and able to share are concerns arising -An ability to successfully transition to Intermediate	Annual evaluation
		Support staff tagged to transition.	ESOL	Fully funded	12 months	-ESOL tutor will work week to week will all of our ESL students	-More opportunities to engage in NZC	Annual review
2 BARRIER FREE ACCESS 3 QUALITY TEACHING AND LEADERSHIP	Te Reo Maori	-To develop a school wide approach and delivery of Te Reo Maori by engaging in Level 4 b immersion	Wairarapa resources to support to support	Fully funded	12-month trial	-The opportunity to teach Te Reo Maori on a regular basis -Increase levels of engagement with their Maori students -Begin the journey of cultural connectedness	-A deeper respect for and appreciation of one of our official languages -The ability to learn a second language	Anecdotal
1 LEARNERS AT THE CENTRE 2 BARRIER FREE ACCESS 3 QUALITY TEACHING AND LEADERSHIP	Kapa haka	-To engage with our local kapa haka tutor	Whole school	BoT funded	Year to year	-The opportunity to connect with Te reo through the context of song and dance	-The ability to perform in an open forum leading into formal performances -Opportunity to has Maori culture valued and	Performance based

Analysis of Variance (Hauora)

Hauora is a Māori philosophy of health unique to Aotearoa. It comprises: **Taha tinana** (the physical dimension) Physical wellbeing as well as the physical body, its growth, development, and ability to move, and ways of caring for it. **Taha hinengaro** (the mental dimension) Mental and emotional wellbeing including coherent thinking processes, acknowledging and expressing thoughts and feelings, and responding constructively. **Taha whānau** (the family dimension). Social wellbeing exploring family relationships, friendships, and other interpersonal relationships; feelings of belonging, compassion, and caring; and social support. **Taha wairua** (the spiritual dimension). Spiritual wellbeing and the values and beliefs that determine the way people live, the search for meaning and purpose in life, and personal identity and self-awareness. (For some individuals and communities, spiritual wellbeing is linked to a particular religion; for others, it is not. Each of these four dimensions of Hauora influences and supports the others.



	Attendance & engagement stats
Base line	2023 Term 1 48 %, Term 2 72.2% Term 3 76.3% Term 4 79.6 % (regular)
National targets	<p>Regular attendance steadily increased, from 48% in Term 1 2023 to 69% in Term 4 2024.</p> <p>Moderate attendance remained mostly consistent around 8–9%, with a slight dip in the last term.</p> <p>Chronic attendance improved, dropping from 7% in early 2023 to 6% by the end of 2024.</p>



NELP	Initiative	Actions	Who?	Resources	Timeframe	Staff Outcomes	Student Outcomes	Measures
1 LEARNERS AT THE CENTRE	PB4L project	-Engage in Yr 2 Tier 1 network -Establish PB4L team -Restorative PD SET visit 15 th March -PB4L meetings May 16 th	PB4L team Gill Murray Wendy Taylor	MOE	3 years	-revitalisation of the values, beliefs, and expectations PB4L with a specific purpose of utilising restorative practice	-Higher levels of engagement -Reduction in behaviour incidents	SET visit assessment. Pastoral care data SW
4 FUTURE OF LEARNING AND WORK	Truancy officer	-To successfully engage with our local truancy officer	MoE Te Taiwhenua o Heretaunga	Property on site	Year to year	-A closer connection with our truancy officer -More engagement with our whanau	-Higher level of engagement	- Feedback from local schools around access
3 QUALITY TEACHING AND LEADERSHIP	Kahui ako	-WSL to continue with Wellbeing stream -External PLD support agency	Amanda Synergy health	Staffing & 2 FMU PLD fund	12 months	-Up to date Well-being strategies and overall insight into the collective indicators of Whakaoriori -Staff focus on Well-being every week -Staff PLD on wellbeing through the lens of personal and professional values	-Strategies to support a sense of Hauora	Ongoing feedback from staff members Me and my survey through the Kahui ako
3 QUALITY TEACHING AND LEADERSHIP	Te Mana o Te Tai ao	Garden to table Help empower tamariki to grow, harvest, prepare, and share great food.	Rangitumau syndicate		PLD fund On going	Develop knowledge and skills that have a transformative and lifelong impact on their Hauora — wellbeing — and on the world around them.	-Rich outdoor learning experiences that are connect the students with Enviro education	
1 LEARNERS AT THE CENTRE 3 QUALITY TEACHING AND LEADERSHIP		STEAM To introduce experiences that will engage and extend students in STEAM.	Shannon	2 FTU	12 months	-This is an opportunity to enable staff to broaden their curriculum knowledge and understandings in STEAM	-Opportunities for students to extend their knowledge and understandings in science-based activities	

Key Observations:

- **Regular attendance** steadily increased, from 48% in Term 1 2023 to 69% in Term 4 2024.
- **Moderate attendance** remained mostly consistent around 8–9%, with a slight dip in the last term.
- **Chronic attendance** improved, dropping from 7% in early 2023 to 6% by the end of 2024.

Positive Long-Term Shift in Regular Attendance

- From a low of **14% Regular attendance in Term 1, 2022**, we see a substantial and sustained recovery, reaching **66% by Term 1, 2025**.
- This uplift aligns with our implementation of more consistent teaching practices, enhanced home-school partnerships, and targeted student support interventions.

The 2022 Dip

- The lowest point in the dataset occurs in **2022-1**, with a spike in **Chronic (22%)** and **Moderate (28%)** attendance.
- This period likely reflects ongoing disruptions from COVID-19 and related wellbeing challenges.
- The trend line during this phase dips significantly, confirming a broader disengagement during this time.

Stabilisation and Growth (2023–2025)

- From 2023 onward, we see a gradual flattening and rise in the trend line, reflecting a rebound in regular attendance.
- **Chronic absence** dropped to single digits and even as low as **2% in 2024-3**, while **Moderate attendance** declined, suggesting fewer students are at risk.

Irregular Attendance as a Consistent Focus

- Irregular attendance has hovered between 18%–32%, suggesting this group may benefit most from early intervention strategies.
- Monitoring this group is essential, as they often form the tipping point into more severe absenteeism if left unsupported.

Summary:

The overall picture is encouraging. After facing challenges in 2022, the school has made significant strides in re-engaging students and improving attendance. The upward movement in the trend line between Regular and Irregular attendance reflects these efforts. Continued focus on early intervention, family engagement, and reducing barriers to attendance will be critical in maintaining and enhancing this trajectory.

Maths

Baseline Data Commentary:

End-of-year 2024 data indicates a steady improvement in mathematics achievement. Over the past nine years, the average percentage of students achieving *At or Above* curriculum level was 53%. In 2024, this figure increased to **56%**, with a notable uplift in performance among male students, **77%** of whom met or exceeded expectations, compared to **70%** of females. While the overall improvement is modest, the significant growth in male achievement is particularly encouraging. This data was drawn from a larger and more stable cohort, reinforcing the positive impact of strengthened teaching practices and targeted support across the school.

Reading

Baseline Data Commentary:

Reading achievement continues to show a positive trajectory. Historically, 60% of students achieved *At or Above* the expected curriculum level. By the end of 2024, this figure had risen to **65%**, with **70% of female** students and **60% of males** reaching the benchmark. Students who began their schooling at MPS demonstrated even stronger results, with **73%** achieving at or above expectations. This suggests that sustained, high-quality instruction is yielding measurable benefits, particularly for students who have experienced continuity in their learning environment.

Writing

Baseline Data Commentary:

Writing achievement shows a slight improvement but continues to be an area for focused development. The historical average of students achieving *At or Above* over the past nine years was 50%. In 2024, this increased to **52%**, with a striking gender disparity: **80% of female** students achieved *At or Above*, compared to **55.7% of males**. Among students who started at MPS, **60%** met the expected level, indicating the positive impact of long-term, consistent teaching. Despite these gains, writing remains a key development focus, particularly in lifting male achievement and reducing the performance gap through deliberate, high-quality instruction.

Giving Effect to Te Tiriti o Waitangi at Masterton Primary School – 2024 Report

Introduction

Masterton Primary School continues to uphold and give effect to Te Tiriti o Waitangi by embedding tikanga Māori, te reo Māori, and mātauranga Māori into our kura's daily practices, strategic planning, and curriculum development. We are guided by the principle that authentic partnership, protection, and participation are not only Treaty obligations but essential elements of creating a culturally responsive and equitable learning environment for all ākonga.

Key Themes of Our Mahi in 2024

1. Partnership: Wairarapatanga Workstream & Kahui Ako Engagement

Our active involvement in the Wairarapatanga workstream continues to strengthen relationships across schools in the region. The workstream focused on:

- Updating the regional Te Tiriti o Waitangi document.
- Developing a 'Wairarapa Graduate Profile' to outline the knowledge, skills, and attributes ākonga should develop from Years 0–13.
- Creating local pūrākau resources linked to STEAM and EOTC experiences.

This mahi is strengthening a unified, locally relevant educational pathway for our tamariki while honouring mana whenua narratives.

2. Protection: Revitalisation of Te Reo Māori

We have taken several steps to support te reo Māori revitalisation across our school:

- **Rerenga o te Wā (Phrase of the Week)** – Staff and ākonga engage in shared phrases that support everyday usage of te reo Māori. This initiative has shown strong engagement and has started to influence casual student interactions.
- **Online Te Reo Māori Lessons** – Eight kaiako completed a 12-week online course through Riki Consultancy. The sessions have nurtured staff confidence and interest, leading to continued weekly practice sessions.



We respectfully request the Board consider allocating funding in 2025 for continued te reo Māori learning through platforms like Te Puna Reo Online, to deepen our staff capability and uphold our commitment to protection.

3. Participation: Culturally Responsive Practice and Community Engagement



We have maintained and expanded several school-wide initiatives to promote active participation in Te Ao Māori:

- **Matariki Celebrations** (despite weather interruptions) planned for immersive whānau engagement including weaving, whakairo (carving), student-led sharing of learning, local stargazing, and the painting of a commemorative pou.

- **Te Wiki o Te Reo Māori** included cross-class storytelling, waiata, special recognition of te reo use, and a kapa haka performance.
- **Kapa Haka Whakataetae** – Our students represented MPS with mana, contributing to the pride and cultural identity of our kura.
- **Maramataka Integration** – Staff were introduced to the Māori lunar calendar. We've collected behavioural data across one lunar cycle to explore correlations that could inform planning, regulation strategies, and energy-aware timetabling in 2025.



Emerging Kaupapa: Māori Giftedness

The work around Māori giftedness has continued under Paula's professional inquiry. This mahi seeks to:

- Identify what Māori giftedness looks like in our context.
- Create visible affirmations of these strengths in our classrooms.
- Upskill staff to recognise and nurture Māori potential beyond traditional academic frames.

Developing Our Local Curriculum

The journey towards building a rich, localised curriculum began this year with:

- Resource development focused on Kupe, Te Wheke, and the Taniwha of Double Bridges.
- Plans to create a clear, year-by-year guide for teachers with integrated local narratives, values, and learning intentions.

- Early planning for EOTC-based professional development, including revisiting the idea of a local bus tour for staff.

This initiative aligns with our goal to reflect our whenua, our histories, and our community identities in classroom practice.

Next Steps for 2025

- Continue to develop the local curriculum and pūrākau resources for teaching and EOTC.
- Broaden the use of **Maramataka** in school planning and wellbeing strategies.
- Secure **funding for Te Reo Māori PLD** for staff, based on strong uptake and impact.
- Host a **cultural celebration day** acknowledging the ethnic diversity of our kura.
- Deliver on the **Wairarapatanga workstream's** finalised goals and ensure our contributions are shared across the region.



Final Reflections

“Ehara taku toa i te toa takitahi, engari he toa takitini.”

My strength is not as an individual, but as part of a collective.

We are proud of the growth we’ve seen in 2024 and deeply appreciative of the support from the Board of Trustees. Our efforts are ongoing and deeply grounded in the intent to honour Te Tiriti o Waitangi not just as a legal obligation, but as a living, breathing foundation of our educational practice and school cul

