

# **Tirimoana School**

## **Annual Report for the year ended 31 December 2019**

<b>Ministry Number:</b>	1536
<b>Principal:</b>	Peter Kaiser
<b>School Address:</b>	34 Kokiri Street, Te Atatu South, Auckland 0610
<b>School Postal Address:</b>	34 Kokiri Street, Te Atatu South, Auckland 0610
<b>School Phone:</b>	09 838 9737
<b>School Email:</b>	principal@tirimoana.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## Tirimoana School

# Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Ian Robinson	Chairperson	Elected		May-19
Stephen Thomson	BOT Member	Elected		May-19
Jonny Campbell	BOT Member	Elected		May-19
Claire Bowen	BOT Member	Elected		May-19
Adrian Hipa	BOT Member	Elected		May-19
Jacquelyn Jellick	BOT Member	Co-opted		Nov-20
Louise Graham	Staff Rep	Elected		May-19
Peter Kaiser	Principal			
Stephen Thomson	Chairperson	Elected		May-22
Brendon Dunn	BOT Member	Elected		May-22
Claire Bowen	BOT Member	Elected		May-22
Adrian Hipa	BOT Member	Elected		May-22
Ria Apiata	BOT Member	Elected		May-22
Louise Graham	Staff Rep	Elected		May-22
Peter Kaiser	Principal			

# **Tirimoana School**

## **Annual Report**

For the year ended 31 December 2019

### **Index**

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 19	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

**Tirimoana School**  
**Statement of Responsibility**  
For the year ended 31 December 2019

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

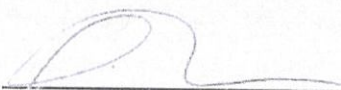
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Stephen Thomson

Full Name of Board Chairperson



Signature of Board Chairperson

14 August 2020

Date:

Peter J Kaiser

Full Name of Principal



Signature of Principal

14.08.2020

Date:



# Tirimoana School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	5,014,506	3,907,669	4,909,537
Locally Raised Funds	3	319,246	299,350	324,607
Interest Income		11,393	12,500	10,318
International Students	4	54,735	79,825	79,130
		<u>5,399,880</u>	<u>4,299,344</u>	<u>5,323,592</u>
<b>Expenses</b>				
Locally Raised Funds	3	122,452	115,700	143,770
International Students	4	5,796	9,928	8,956
Learning Resources	5	3,619,220	3,487,079	3,505,126
Administration	6	260,962	269,218	249,913
Finance		2,925	-	2,793
Property	7	1,273,652	270,601	1,322,050
Depreciation	8	130,255	140,000	129,644
Loss on Disposal of Property, Plant and Equipment		13,475	-	12,500
		<u>5,428,737</u>	<u>4,292,526</u>	<u>5,374,752</u>
<b>Net Surplus / (Deficit) for the year</b>		(28,857)	6,818	(51,160)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(28,857)</u>	<u>6,818</u>	<u>(51,160)</u>

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

# Tirimoana School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		1,165,411	1,165,411	1,216,571
Total comprehensive revenue and expense for the year		(28,857)	6,818	(51,160)
Equity at 31 December	23	1,136,554	1,172,229	1,165,411
Retained Earnings		1,136,554	1,172,229	1,165,411
Equity at 31 December		1,136,554	1,172,229	1,165,411

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.

# Tirimoana School

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	257,092	313,438	480,405
Accounts Receivable	10	227,997	240,400	239,021
GST Receivable		11,118	-	-
Prepayments		10,254	6,000	5,449
Inventories	11	11,875	17,000	16,553
		<u>518,336</u>	<u>576,838</u>	<u>741,428</u>
<b>Current Liabilities</b>				
GST Payable		-	15,000	14,217
Accounts Payable	13	240,233	237,000	237,502
Revenue Received in Advance	14	45,970	31,000	44,171
Provision for Cyclical Maintenance	15	25,687	40,687	17,929
Finance Lease Liability - Current Portion	16	19,970	14,681	22,691
Funds Held for Capital Works Projects	17	2,010	-	184,822
		<u>333,870</u>	<u>338,368</u>	<u>521,332</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>184,466</u>	<u>238,470</u>	<u>220,096</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,030,187	1,001,611	1,020,587
		<u>1,030,187</u>	<u>1,001,611</u>	<u>1,020,587</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	64,735	64,735	57,474
Finance Lease Liability	16	13,364	3,117	17,798
		<u>78,099</u>	<u>67,852</u>	<u>75,272</u>
<b>Net Assets</b>		<u>1,136,554</u>	<u>1,172,229</u>	<u>1,165,411</u>
<b>Equity</b>	23	<u>1,136,554</u>	<u>1,172,229</u>	<u>1,165,411</u>

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

# Tirimoana School

## Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,200,648	1,123,839	1,032,879
Locally Raised Funds		284,483	299,487	347,829
International Students		33,104	66,455	68,478
Goods and Services Tax (net)		(25,335)	783	26,677
Payments to Employees		(825,394)	(816,373)	(766,169)
Payments to Suppliers		(573,508)	(524,570)	(740,243)
Interest Paid		(2,925)	-	(2,793)
Interest Received		12,160	12,486	10,127
<b>Net cash from Operating Activities</b>		<b>103,233</b>	<b>162,107</b>	<b>(23,215)</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(13,475)	-	235
Purchase of PPE (and Intangibles)		(127,740)	(220,603)	(139,543)
<b>Net cash from Investing Activities</b>		<b>(141,215)</b>	<b>(220,603)</b>	<b>(139,308)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(2,519)	76,351	(9,476)
Funds Held for Capital Works Projects		(182,812)	(184,822)	184,822
<b>Net cash from Financing Activities</b>		<b>(185,331)</b>	<b>(108,471)</b>	<b>175,346</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(223,313)</b>	<b>(166,967)</b>	<b>12,823</b>
Cash and cash equivalents at the beginning of the year	9	480,405	480,405	467,582
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>257,092</b>	<b>313,438</b>	<b>480,405</b>

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

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



# **Notes to the Financial Statements**

For the year ended 31 December 2019

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

### **Reporting Entity**

Tirimoana School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

### **Basis of Preparation**

#### **Reporting Period**

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

#### **Basis of Preparation**

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

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

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

#### **Standard Early Adopted**

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

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

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

#### **Measurement Base**

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

#### **Presentation Currency**

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

#### **Specific Accounting Policies**

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

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

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

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

#### **Useful lives of property, plant and equipment**

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

## **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

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

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### ***Recognition of grants***

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

### **Revenue Recognition**

#### ***Government Grants***

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

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

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

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

#### ***Other Grants***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

#### ***Use of Land and Buildings Expense***

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

#### ***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.

#### ***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.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

### Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

### Inventories

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

### Investments

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

### Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

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

### Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$200 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### **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:

Buildings	40 years
Furniture and equipment	5-20 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **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 held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

### **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.

### **Employee Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.



## **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

### **Revenue Received in Advance**

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

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

### **Provision for Cyclical Maintenance**

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

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

### **Financial Assets and Liabilities**

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

### **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.

### **Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

### **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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	854,811	888,318	859,612
Teachers' Salaries Grants	2,875,128	2,783,392	2,812,189
Use of Land and Buildings Grants	999,358	-	1,006,099
Resource Teachers Learning and Behaviour Grants	2,304	6,000	4,609
Other MoE Grants	279,505	229,959	225,941
Other Government Grants	3,400	-	1,087
	<u>5,014,506</u>	<u>3,907,669</u>	<u>4,909,537</u>

### 3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	130,504	125,000	113,512
Activities	106,996	107,150	137,806
Trading	66,354	66,000	70,988
Other Revenue	15,392	1,200	2,301
	<u>319,246</u>	<u>299,350</u>	<u>324,607</u>
<b>Expenses</b>			
Activities	64,533	57,700	78,375
Trading	57,919	58,000	65,395
	<u>122,452</u>	<u>115,700</u>	<u>143,770</u>
	<u>196,794</u>	<u>183,650</u>	<u>180,837</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

### 4 International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	6	0	7
<b>Revenue</b>			
International Student Fees	54,735	79,825	79,130
<b>Expenses</b>			
Commissions	2,869	9,928	7,304
International Student Levy	2,927	-	1,652
	<u>5,796</u>	<u>9,928</u>	<u>8,956</u>
	<u>48,939</u>	<u>69,897</u>	<u>70,174</u>

*Surplus/ (Deficit) for the year International Students*

## Tirimoana School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 5 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	74,005	60,320	88,940
Information and Communication Technology	104,989	125,664	104,793
Library Resources	2,148	2,305	3,255
Employee Benefits - Salaries	3,412,686	3,279,435	3,286,165
Staff Development	25,392	19,355	21,973
	<u>3,619,220</u>	<u>3,487,079</u>	<u>3,505,126</u>

### 6 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,635	5,470	5,470
Board of Trustees Fees	3,610	4,050	3,445
Board of Trustees Expenses	6,398	6,164	2,660
Communication	3,149	2,750	2,837
Consumables	22,020	15,235	21,569
Other	29,428	26,074	29,554
Employee Benefits - Salaries	176,806	201,475	170,554
Insurance	8,348	2,432	8,364
Service Providers, Contractors and Consultancy	5,568	5,568	5,460
	<u>260,962</u>	<u>269,218</u>	<u>249,913</u>

### 7 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	79,483	72,350	75,201
Cyclical Maintenance Expense	15,019	22,000	40,104
Grounds	5,548	4,300	4,402
Heat, Light and Water	33,505	30,800	32,863
Rates	127	90	89
Repairs and Maintenance	24,105	21,000	42,609
Use of Land and Buildings	999,358	-	1,006,099
Security	5,380	3,000	7,280
Employee Benefits - Salaries	111,127	117,061	113,403
	<u>1,273,652</u>	<u>270,601</u>	<u>1,322,050</u>

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



**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

**8 Depreciation**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	15,471	15,050	15,307
Furniture and Equipment	76,716	85,330	75,775
Information and Communication Technology	13,206	15,650	14,435
Leased Assets	20,709	19,290	19,616
Library Resources	4,153	4,680	4,511
	<u>130,255</u>	<u>140,000</u>	<u>129,644</u>

**9 Cash and Cash Equivalents**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	420	420	420
Bank Current Account	31,723	43,018	211,904
Short-term Bank Deposits	224,949	270,000	268,081
Cash and cash equivalents for Cash Flow Statement	<u>257,092</u>	<u>313,438</u>	<u>480,405</u>

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

**10 Accounts Receivable**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	30,177	400	338
Receivables from the Ministry of Education	-	50,000	49,562
Interest Receivable	1,219	2,000	1,986
Teacher Salaries Grant Receivable	196,601	188,000	187,135
	<u>227,997</u>	<u>240,400</u>	<u>239,021</u>
Receivables from Exchange Transactions	31,396	2,400	2,324
Receivables from Non-Exchange Transactions	196,601	238,000	236,697
	<u>227,997</u>	<u>240,400</u>	<u>239,021</u>

**11 Inventories**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	2,020	3,000	2,287
School Uniforms	9,855	14,000	14,266
	<u>11,875</u>	<u>17,000</u>	<u>16,553</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

## 12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	401,312	-	-	-	(15,471)	385,841
Furniture and Equipment	517,871	128,662	(9,263)	-	(76,716)	560,554
Information and Communication Technology	29,857	2,351	(261)	-	(13,206)	18,741
Leased Assets	39,974	16,890	(172)	-	(20,709)	35,983
Library Resources	31,573	5,852	(4,204)	-	(4,153)	29,068
<b>Balance at 31 December 2019</b>	<b>1,020,587</b>	<b>153,755</b>	<b>(13,900)</b>	<b>-</b>	<b>(130,255)</b>	<b>1,030,187</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	619,986	(234,145)	385,841
Furniture and Equipment	1,347,092	(786,538)	560,554
Information and Communication Technology	130,718	(111,977)	18,741
Leased Assets	107,340	(71,357)	35,983
Library Resources	77,159	(48,091)	29,068
<b>Balance at 31 December 2019</b>	<b>2,282,295</b>	<b>(1,252,108)</b>	<b>1,030,187</b>

The net carrying value of equipment held under a finance lease is \$35,983 (2018: \$39,974).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	407,409	13,287	(4,077)	-	(15,307)	401,312
Furniture and Equipment	490,111	108,327	(4,792)	-	(75,775)	517,871
Information and Communication Technology	35,797	9,642	(1,147)	-	(14,435)	29,857
Leased Assets	34,169	25,421	-	-	(19,616)	39,974
Library Resources	29,972	8,831	(2,719)	-	(4,511)	31,573
<b>Balance at 31 December 2018</b>	<b>997,458</b>	<b>165,508</b>	<b>(12,735)</b>	<b>-</b>	<b>(129,644)</b>	<b>1,020,587</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	619,986	(218,674)	401,312
Furniture and Equipment	1,296,043	(778,172)	517,871
Information and Communication Technology	139,834	(109,977)	29,857
Leased Assets	99,042	(59,068)	39,974
Library Resources	82,260	(50,687)	31,573
<b>Balance at 31 December 2018</b>	<b>2,237,165</b>	<b>(1,216,578)</b>	<b>1,020,587</b>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	25,106	33,000	32,104
Accruals	5,635	5,000	4,932
Capital Accruals for PPE Items	-	-	537
Employee Entitlements - Salaries	199,302	188,000	189,739
Employee Entitlements - Leave Accrual	10,190	11,000	10,190
	<u>240,233</u>	<u>237,000</u>	<u>237,502</u>
Payables for Exchange Transactions	240,233	237,000	237,502
	<u>240,233</u>	<u>237,000</u>	<u>237,502</u>

The carrying value of payables approximates their fair value.

### 14 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	24,000	-	-
International Student Fees	21,739	30,000	43,370
Other	231	1,000	801
	<u>45,970</u>	<u>31,000</u>	<u>44,171</u>

### 15 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	75,403	75,403	193,778
Increase/(decrease) to the Provision During the Year	15,019	22,000	40,104
Use of the Provision During the Year	-	8,019	(158,479)
Provision at the End of the Year	<u>90,422</u>	<u>105,422</u>	<u>75,403</u>
Cyclical Maintenance - Current	25,687	40,687	17,929
Cyclical Maintenance - Term	<u>64,735</u>	<u>64,735</u>	<u>57,474</u>
	<u>90,422</u>	<u>105,422</u>	<u>75,403</u>

### 16 Finance Lease Liability

The school has entered into 14 finance lease agreements for Tela Laptops and Projectors and iPads  
Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	21,956	14,681	24,245
Later than One Year and no Later than Five Years	<u>14,254</u>	<u>3,117</u>	<u>18,755</u>
	<u>36,210</u>	<u>17,798</u>	<u>43,000</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

## 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:

		2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YA 19-02 Electrical Infrastructure	<i>In progress</i>		62,400	9,832	72,232	-	-
5YA 19-03 Roof Replacement	<i>In progress</i>		93,818	10,424	104,242	-	-
5YA 19-04 Drainage Replacement	<i>In progress</i>		28,604	84,770	113,374	-	-
5YA 19-05 Carpet Replacement	<i>Completed</i>		-	41,984	39,974	-	2,010
5YA 19-07 ILE To Reloc. Rm23/24	<i>In progress</i>		-	224,570	224,570	-	-
5YA 19-10 Part Fence			-	31,783	31,783	-	-
Totals			184,822	403,363	586,175	-	2,010

## Represented by:

Funds Held on Behalf of the Ministry of Education

2,010

2,010

		2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YA 19-02 Electrical Infrastructure	<i>In progress</i>		-	88,495	26,095	-	62,400
5YA 19-03 Roof Replacement	<i>In progress</i>		-	93,818	-	-	93,818
5YA 19-04 Drainage Replacement	<i>In progress</i>		-	28,604	-	-	28,604
5YA 19-05 Carpet Replacement	<i>Completed</i>		-	37,786	37,786	-	-
5YA 19-07 ILE To Reloc. Rm23/24	<i>In progress</i>		-	11,776	11,776	-	-
Totals			-	260,479	75,657	-	184,822

## 18 Related Party Transactions

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

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



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 19 Remuneration

#### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,610	3,445
Full-time equivalent members	0.13	0.11
<i>Leadership Team</i>		
Remuneration	650,725	342,317
Full-time equivalent members	5.00	3
Total key management personnel remuneration	654,335	345,762
Total full-time equivalent personnel	5.13	3.11

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

#### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	2	1
	2	1

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

### 20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 21 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

#### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

### 22 Commitments

#### (a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

### 23 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

### 24 Financial Instruments

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>			
Cash and Cash Equivalents	257,092	313,438	480,405
Receivables	227,997	240,400	239,021
<b>Total Financial assets measured at amortised cost</b>	<b>485,089</b>	<b>553,838</b>	<b>719,426</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	240,233	237,000	237,502
Finance Leases	33,334	17,798	40,489
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>273,567</b>	<b>254,798</b>	<b>277,991</b>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 25 Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

A reduction in locally raised funds revenue because the schools ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may be compromised.

A reduction in revenue from student fees & charges from International students including the potential loss of current and prospective students due to the disruption and/or pressures created by COVID-19.

### 26 Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

### 27 Comparatives

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

### 28 Failure to comply with section 87C of the Education Act 1989

The Board of Trustees has failed to comply with Section 87C of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the COVID-19 restrictions, including the closure of the School, meant that the audit could not progress as planned. This resulted in the School missing the statutory deadline.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TIRIMOANA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Tirimoana School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 01/01/20. This is the date at which our opinion is expressed.

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

#### Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### Basis for our opinion

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

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

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

The Board of Trustees are responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees are responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Statement of Resource, Chairperson and Principal Report and the Members of the Board of Trustees, but does not include the financial statements, and our auditor's report thereon.

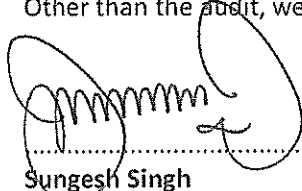
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### Independence

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

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



Sungesh Singh  
UHY Haines Norton (Auckland) Limited  
On behalf of the Auditor-General  
Auckland, New Zealand

## **TIRIMOANA SCHOOL SPORTS AND P.E. KIWISPORT REPORT 2019**

### Summary:

This year we have spent Kiwisport funds on our general sport, rugby uniforms, P.E. consumables and towards teacher cost, working to supply as a general goal, coaching/teaching sets that provide one ball per pair at least.

### Budget:

Kiwisport income for 2019 \$8796

Kiwisport expenditure for 2019 \$ 8796

Rugby uniforms	\$3794
PE Consumables	\$1437
Teacher costs	\$3565

Various programmes and activities that have taken place in the sports programme or highlights of the Physical Education (P.E.) delivery at Tirimoana School.

It is important to acknowledge the community support that is offered to us. Throughout our programme we rely on parent support to help with transportation, team management and coaching, or the setting up of equipment plus more besides.

### Breakdown summary:

P.E. Equipment, Play.sport, Gymnastics Programme, PMP, Sports Uniform.

Sports Cluster activities: Athletics, Cricket, Rugby League, Football, Cross Country, Netball, Basketball, Swimming, Soft-ball.

Extra Events: Rippa Rugby, Girls soccer, Field hockey, Girls Quikhit Cricket, Oratia – Tirimoana Annual Rugby challenge, Table tennis.

### Out of school Activities:

Field Hockey, Swimming League, After-school Touch rugby, Weet-bix triathlon,

After-school basketball club, Judo, Olympic Wrestling, Table tennis, Field hockey coaching

Tirimoana School continues to offer opportunities across a wide range of sports and physical challenges within the school and further afield.

Blair Curtis  
Sports Co-Ordinator





**ANALYSIS OF VARIANCE**

**REPORTING**  
**ON**  
**ACHIEVEMENT TARGETS**  
**2019**



"Discover Your Talents"

## Tirimoana Primary School Achievement Target- Culturally Responsive Practice

<b>School Name:</b>	<b>Tirimoana School</b>	<b>School Number:</b>	<b>1536</b>
<b>Strategic Aim:</b>	Implement teaching and learning programmes based upon the essential learning areas and skills.		
<b>Annual Aim:</b>	To improve Learner success for our priority learners in Writing.		
<b>Target:</b>	To monitor and accelerate achievement of our priority Year 4 and Year 5 learners who did not achieve the expected curriculum level at the end of Year 4 or Year 5 in Writing.		
<b>Rationale:</b>	Learning is a sociocultural practice. Students bring their lived experiences – their culture, language, and identity – with them into the classroom. Ka Hikitia and the Pasifika Education Plan emphasise the importance of building on these experiences. Effective teachers actively seek opportunities to build on the skills and experiences that their students bring to the classroom. They deliberately choose tasks that reinforce each learner's lived experience, so that each learner can integrate their own culture, language, and identity into their learning and achievement. (The literacy Learning Progressions)		
<b>Hunch:</b>	These learners require a different focus; opportunities for them to write on topics that have relevance to their lives and culture. They would benefit from a small group focus in conjunction with effective classroom teaching that builds on the learning successes of the small group.		
<b>Baseline Data:</b>	Learners identified as achieving below the expected Year 4 or Year 5 level in writing with a level of 1A or 2B. 2018 end of year data (Year 4 - 5) shows that 6 learners were achieving below the expected level.		
<b>Target Group</b>	<b>6 learners achieving at curriculum level of 1A (Year 4) or 2B (Year 5) will form the target group for intervention.</b>		

<b>Intervention</b>	<p>Based on the rationale of Ka Hikitia and the Pasifika Education Plan, along with best practice strategies, learners who were identified as achieving below the expected Year 4 or Year 5 level in writing will form a target group where they will attend 3 sessions per week for 16 - 20 weeks with a teacher aide. They will participate in 3 extra lessons per week designed to develop their capabilities in order to achieve at the expected level of their peers. Lessons will focus around writing grammatically structured sentences that use correct punctuation.</p> <p><b>In class:</b> Classroom teachers will be instructed and supported by the WSL CoL teachers (Literacy and Culturally Responsive) to provide targeted intervention strategies in their classroom programmes to sustain and build on the learning from a small focus group.</p> <p>The teacher will focus on using a gap analysis sheet to target specific needs; for example, using capital letters and full stops correctly, and varying their sentence starters and length.</p> <p>Through professional discussions within their teams, classroom teachers will continue to implement and reinforce effective writing strategies guided by Ka Hikitia and the Pasifika Education Plan to make accelerated progress in Writing for these learners.</p> <p>Teaching resources to be used – Literacy Learning Progressions, Tiri writing progressions rubric, gap analysis sheet, pobble, experiences/objects designed for motivation.</p>
<b>Monitoring:</b>	<p>The target group of learners will be monitored regularly over a period of 16-20 weeks.</p> <p><b>2019 data collected:</b></p> <ul style="list-style-type: none"> <li>• November 2018 writing sample</li> <li>• Initial writing sample for 2019</li> <li>• February Schonell Spelling levels test</li> </ul> <p><b>Checkpoint at week 8/9 (mid-way term 2)</b></p> <p>Classroom Teachers will identify individual needs using gap analysis sheet.</p> <p>Student voice will be collected at the start of the intervention, mid-way through the intervention and at the end of the intervention. The CoL WSL teachers involved in the intervention will monitor progress and administer initial and checkpoint data.</p> <p>The classroom teachers, WSL's and ASL will regularly check progress and engage in learning conversations with the learners. Teachers, WSL's and ASL will discuss strategies used and next steps.</p>



<b>Expected Outcome:</b>	<p>At the end of the intervention (16-20 weeks) at least 85% of the target children will:</p> <p>Have moved at least 2 sub levels in Writing (from either 1A or 2B to 2A)</p> <p>Have increased their knowledge of sentence structure and punctuation.</p>
<b>Actions</b> <i>What did we do?</i>	<p>15- week intervention in Terms 2 and 3 with regular targeted intervention 3 times per week.</p> <p>The classroom teachers in Rooms 18 &amp; 19 (Room 18 teacher also has the role of team leader and WSL) focused on building the oral language skills of the learners and promoted developing their writing voice. There was a strong focus on:</p> <ul style="list-style-type: none"> <li>• Extending vocab</li> <li>• Extending ideas</li> <li>• Sharing a writing experience – inspiration of something that would connect to their own life</li> <li>• Small target group; often done individually to meet the needs of each learner</li> <li>• Teach skills of writing – sentence structure, punctuation, tenses</li> <li>• Use of ‘Write that essay’ – correct forms of sentences</li> <li>• Lots of talk about writing – sharing the writing process; crafting, reworking, proof reading</li> </ul>
<b>Outcomes</b> <i>What happened</i>	<p><b>6 learners achieving at curriculum level 1A or 2B (Year 5) will form the target group for intervention.</b></p> <p>6 out of the 6 learners (100%) made accelerated progress (moved up a minimum of 2 sub levels from either 1A or 2B to 2A)</p> <p><b>No variance occurred for these 6 learners in writing</b></p> <p>The reasons for the success of these learners include:</p> <ul style="list-style-type: none"> <li>• The teacher knowing the learner</li> <li>• The teacher meeting the individual needs of the learner</li> <li>• Teacher expectations – using the theory of the ‘zone of proximal development’</li> <li>• Strong oral focus – link to Maori/Pasifika learners; use of Ka Hikitia and Pasifika Education Plan</li> <li>• Identified gaps in learning and tracked progress, including at team meetings and weekly with each other when planning for teaching and learning experiences</li> <li>• Teaching explicitly the required skills; for example, sentence structure and punctuation</li> <li>• Share the excitement and passion for writing</li> <li>•</li> </ul>

	<p><b>Overall impact for the 6 learners:</b></p> <p>There was a marked shift in the attitudes of the learners towards writing; all making accelerated progress. They now enjoy writing and want to get started at writing time. They are keen on poetry and they like to follow the structures of poetry.</p> <p>The following comments and feedback reflect this change:</p> <ul style="list-style-type: none"> <li>• I'm excited when it's fun – I love doing the 'black out' poetry</li> <li>• I like the opportunity of making up rhyming words in poetry</li> <li>• I like making up stories when I get to choose the topic</li> <li>• The teacher teaches us about structure (<i>means punctuation</i>) – capitals, full stops, speech marks, commas and explanation marks</li> <li>• I feel more creative</li> <li>• I like working in a group</li> <li>• I like working by myself</li> <li>• I have made great progress in my writing this year</li> </ul> <p>Two of these learners were simultaneously involved in the ALL programme for reading and they made accelerated progress in their reading. A super year of accelerated learning for these two students.</p>
<p><b>Evaluation</b></p> <p><b><i>Where to next?</i></b></p> <p><b>Planning for next year:</b></p>	<ul style="list-style-type: none"> <li>• Continue to monitor and track the progress of these 6 learners in 2020 – share data, including their writing samples and progress with their 2020 teacher</li> <li>• 2 terms is optimal for the targeted teaching</li> <li>• The use of a gap analysis sheet to track progress is a good model</li> <li>• The use of formative assessment (feed forward) and regular reflection would have a positive impact on the learner</li> <li>• Identify a new group of Maori and Pasifika learners to provide opportunities for accelerated learning in 2020, either through ALL, MST or targeted classroom teaching</li> <li>• Share the successful strategies used by the CoL WSL/Team leader to accelerate writing progress</li> </ul>

### Monitored learners in Year 5 Writing – Culturally Responsive Practice

<b>Name</b>	<b>Ethnicity</b>	<b>Gender</b>	<b>2018 Term 4 Data</b>	<b>2019 Writing OTJ (November )</b>	<b>Action / Outcome / Other Intervention s</b>	<b>Room (2019)</b>
DW	Maori	M	Below	<b>At</b>		R18
CM	Samoan	M	Below	<b>At</b>	New to Tiri in 2019, Reading target	R18
AB	Pasifika	F	Below	<b>At</b>		R18
DR	Maori	M	Below	<b>At</b>		R19
DT	Maori	M	Below	<b>At</b>		R19
NE	Samoan	M	Below	<b>At</b>	Reading target	R19

Louise Graham  
SLT Team  
20.11.19





"Discover Your Talents"

## Tirimoana Primary School Achievement Target for Year Five 2019

<b>School Name:</b>	<b>Tirimoana School</b>	<b>School Number:</b>	<b>1536</b>
<b>Strategic Aim:</b>	Implement teaching and learning programmes based upon the essential learning areas and skills.		
<b>Annual Aim:</b>	To improve Learner success in Mathematics.		
<b>Target:</b>	To monitor and accelerate achievement of Year 5 learners who did not achieve the expected curriculum level at the end of Year 4 in Mathematics.		
<b>Rationale:</b>	Learning in Mathematics occurs through tasks, through 'doing' the work more than any other way. (Effective Pedagogy in Mathematics (BES) (2007), Glenda Anthony and Margaret Walshaw. They share that "the emphasis is on building on students existing proficiencies rather than filling gaps in students' knowledge and remediating weaknesses." As a consequence, the teacher's focus is to build on their current mathematical competencies and interests; acceleration not remediation. (Pepper Rollins)		
<b>Hunch:</b>	These learners require a structured focus; including daily practice of basic facts, time for sharing their thinking and reasoning, and opportunities of success to create their own mathematical identity. They would benefit from a small group focus in conjunction with effective classroom teaching that builds on the learning successes of the small group.		
<b>Baseline Data:</b>	Learners identified as achieving below the expected Year 4 level with a Gloss level of stage 4 or a PAT Maths stanine of 1-3 at the end of 2018. 2018 end of year data (Year 4) shows that 9 learners were achieving below the expected level.		
<b>Target Group</b>	<b>9 learners achieving at Gloss stage 4 or PAT stanine 1-4 (2018) will form the target group for intervention.</b>		

<b>Intervention</b>	<p>Based on the rationale of BES, along with best practice strategies, learners who were identified as achieving below the expected Year 4 level will form a target group where they will attend 2 MST sessions per week for 16 - 20 weeks with a maths specialist trained teacher. They will participate in 2 extra lessons per week designed to develop their capabilities in order to achieve at the expected level of their peers. Lessons will focus around basic facts and problem solving across the three domains.</p> <p><b>In class:</b> Classroom teachers will be instructed and supported by the MST trained teacher and lead teacher of Mathematics to provide targeted intervention strategies in their classroom programmes to sustain and build on the learning from these MST lessons.</p> <p>The teacher will focus on basic facts, mathematical language and problem-solving skills.</p> <p>A gap analysis sheet will be used to target specific needs; for example, groupings within 10, groupings within 20, subtraction facts to 20, the number of 10's, 100's in a number.</p> <p>Through professional discussions within their team, classroom teachers will continue to implement and reinforce effective mathematical strategies guided by Effective Pedagogy in Mathematics (BES), support from the MST trained teachers and the use of a range of effective teaching resources to make accelerated progress in Mathematics for these learners.</p> <p>Teaching resources to be used – Tirimoana basic facts sheets, NZC, Connecting the Strands text books, Figure-it-out, Prime books and on-line resource, Caxton NZ Curriculum text books.</p>
<b>Monitoring:</b>	<p>The target group of learners will be monitored regularly over a period of 16-20 weeks.</p> <p><b>2019 data collected:</b></p> <ul style="list-style-type: none"> <li>• Basic facts information from February test</li> <li>• Gloss test</li> <li>• March PAT data</li> </ul> <p><b>Checkpoint at week 8/9 (mid-way term 2)</b></p> <p>Classroom Teachers will identify individual needs using gap analysis sheet.</p> <p>The MST teacher involved in the intervention will monitor progress and administer initial and checkpoint data.</p> <p>The classroom teachers, MST teacher and Lead Maths teacher will regularly check progress (Basic facts progress and classroom observations) and engage in learning conversations with the learners. Teachers will discuss strategies used and next steps. The intervention teacher will have ongoing learning conversations with the ADP and classroom teachers.</p>





	<p>We need to be aware of how many target groups children are involved in- while we believe it is helpful to the child this could also cause undue stresses and confusion to the child with the intense wraparound interventions.</p> <p><b>Overall impact for the 9 learners:</b></p> <p>There was a marked shift in their basic facts knowledge (evidenced by their monthly basic facts tests and Gloss results)</p> <p>There was a definite shift in attitude towards Mathematics by all of the learners. The following comments reflect this change: 'More confident', 'learnt patterns to do more complex maths', 'better equipped', 'great help with 5x tables', 'better chances of learning with a small group', 'algorithms were useful', learning how to do long division helped back in my class'.</p> <p>Learners took the positive attitudinal changes back into their own class, as observed by the classroom teachers and the progress they made.</p> <p>This change in attitude was shared with the lead Mathematics teacher. The learners have increased confidence and self-efficacy in their own ability to participate in Mathematics learning.</p>
<p><b>Evaluation</b></p> <p><b><i>Where to next?</i></b></p> <p><b>Planning for next year:</b></p>	<ul style="list-style-type: none"> <li>• Continue to monitor and track the progress of these 9 learners in 2020 – share data, including their Gloss test with their 2020 teacher</li> <li>• 2 terms is optimal for accelerated learning</li> <li>• 3 consecutive days of teaching would be ideal – this would help to embed the learning and have a more lasting impact for the learners</li> <li>• Lessons could be scheduled during SSR time to minimise time out of the classroom</li> <li>• The use of a gap analysis sheet to track progress is a good model</li> <li>• More scheduled check ins and conversations with the MST teacher and classroom teacher would be beneficial to the learner</li> <li>• The use of formative assessment (feed forward) and regular reflection would have a positive impact on the learner</li> <li>• There is a strong likelihood that we will have a full time MST for 2020 – there are a number of teachers who have the ability to guide and support the new teacher. This will have a positive outcome for teachers and learners in 2020.</li> </ul>

### Monitored learners in Year 5 Mathematics

Name	Ethnicity	Gender	2018 Term 4 Data	2019 Gloss Data (November)	Action / Outcome / Other Intervention s	Room (2019)
AS	Indian	M	Below	<b>At</b>	RR, Reading target	R1
BC	Fijian	M	Below	<b>At</b>		R1
ZD	Samoan	F	Below	<b>At</b>	MST, Reading target	R1
SD	Fijian	F	Below	<b>At</b>		R17
KS	NZ/European	F	Below	<b>At</b>	Reading target, MST	R17
MD	NZ/European	M	Below	<b>At</b>		R17
RS	NZ/European	M	Below	<b>At</b>	RR	R19
AS	NZ/European	F	Below	<b>Below</b>	RR, MST, Reading target	R19
AT	NZ/European	F	Below	<b>Below</b>	RR, MST, Reading target	R19



"Discover Your Talents"

## Tirimoana Primary School Achievement Target for Year Two 2019

<b>School Name:</b>	<b>Tirimoana School</b>	<b>School Number:</b>	<b>1536</b>
<b>Strategic Aim:</b>	Implement teaching and learning programmes based upon the essential learning areas and skills.		
<b>Annual Aim:</b>	To improve Learner success in literacy.		
<b>Target:</b>	To monitor and accelerate achievement of Year 2 learners who did not achieve the expected curriculum level at the end of their first year at school in <u>Reading</u> .		
<b>Rationale:</b>	Individual teaching that occurs in the Reading Recovery series of lessons, and in the classroom, <i>teach literacy by constructing meaning (through reading text) and by creating meaning (by writing text)</i> . Marie Clay (2016) states reading, writing, and oral language are all reciprocal competencies. Learning in one competency can assist learning in another. Robinson (1976) states 'a child's writing vocabulary is the most influential predictor of early reading progress'.		
<b>Hunch:</b>	Our 2018 findings showed that Reading Recovery learners and Target learners made similar gains in reading levels during the intervention. The average starting level for Target learners was at Blue- Level 9 (Ready to Read) with an intervention and explicit teaching. Learners reading at blue made the expected gains to achieve the next curriculum milestone. These learners were working at expectation (within Level 1 of the New Zealand Curriculum) in writing.		
<b>Baseline Data:</b>	Learners identified as reading below level 9 (Blue) will participate in the Reading Recovery series of lessons. 2018 end of year data (Year 1) shows that 7 learners were reading at level 9 or 10 levels (Blue level- Ready to Read).		
<b>Target Group</b>	<b>7 learners reading at Level 9 and 10 (2018) will form the target group for intervention.</b>		







	<p>1 learner moved from 1P to 1A which is above Year 2 expectation.</p> <p>Explicit teaching of the writing process along with participating in shared experiences with the intervention teacher and classroom teacher, and the targeted learning that occurs in a small group setting enabled these learners to gain and build on useful tools to use independently in their learning.</p> <p>Working in a small group situation the Intervention teacher was able to use their knowledge of Reading Recovery strategies to target the use of High frequency words and teach the children how to take these words to fluency-hence increasing their written vocabulary.</p>
<p><b>Evaluation</b></p> <p><b><i>Where to next?</i></b></p> <p><b>Planning for next year:</b></p>	<p>This intervention showed that learning in one competency (Writing) can assist learning in another (Reading).</p> <p>Suggestions for 2020 will be to skill classroom teachers to explicitly teach:</p> <p>Rhyming words/ fast writing of words/ patterns seen in words</p> <p>Increase the use of shared experiences as a motivator for writing in the classroom setting</p> <p>Discuss way to adapt and implement 'Roaming around the Known' concept at the beginning of the school year</p> <p>Use previous end of year reading level to begin 'Roaming around the Known' in both reading and writing with a teacher focus renewing and reinforcing skills and concepts that the children demonstrated at the end of their previous years learning.</p>

Learner	2018 Reading	2018 Writing	2019 Reading Time 1	2019 Reading Time 2	2019 Writing Sample Time 1	2019 Writing Sample Time 2	2019 Writing Vocab Time 1	2019 Writing Vocab Time 2	2019 Burt Time 1	2019 Burt Time 2
<b>KH</b>	Blue 2	Level 1 AT	Blue 1 +6 Levels	Org 1	1B	1P	21 Stanine 4	54 Stanine 6	19 5.10-6.04	32 6.10-7.0
<b>RK</b>	Blue 1	Early 1 1B	Blue 1 +6 Levels	Org 1	1B	1A	25 Stanine 4	50 Stanine 6	20 5.10-6.04	35 7.01-7.07
<b>LKO</b>	Blue 2	Early 1 1B	Blue 1 +5 Levels	Green3	1B	1P	8 Stanine 2	43 Stanine 5	13 5.10-6.04	30 6.06-7.02
<b>KSF</b>	Blue 2	Early 1 1B	Blue 2 +6 Levels	Org 2	1B	1P	15 Stanine 3	39 Stanine 5	17 5.10-6.04	32 6.10-7.04
<b>CW</b>	Blue 1	Early 1 1B	Blue 1 +8 Levels	Turq 1	1P	1A	16 Stanine 3	45 Stanine 5	20 5.10-6.04	37 7.03-7.09
<b>SB</b>	Blue 1	At 1	Yell 2 +10 levels	Turq 1	1B	1P	17 Stanine 3	47 Stanine 5	20 5.10-6.04	40 7.06-8.0



## **SCHOOL ACHIEVEMENT TARGETS 2020**





*"Discover Your Talents"*

## Tirimoana Primary School Achievement Target for Year Four 2020

<b>School Name:</b>	<b>Tirimoana School</b>	<b>School Number</b>	<b>1536</b>
<b>Strategic Aim:</b>	Implement teaching and learning programmes based upon the essential learning areas and skills.		
<b>Annual Aim:</b>	To improve Learner success in Mathematics.		
<b>Target:</b>	To monitor and accelerate achievement of Year 4 learners who did not achieve the expected curriculum level at the end of Year 3 in Mathematics.		
<b>Rationale:</b>	Learning in Mathematics occurs through tasks, through 'doing' the work more than any other way. (Effective Pedagogy in Mathematics (BES) (2007), Glenda Anthony and Margaret Walshaw. They share that "the emphasis is on building on students existing proficiencies rather than filling gaps in students' knowledge and remediating weaknesses." As a consequence, the teacher's focus is to build on their current mathematical competencies and interests; acceleration not remediation. (Pepper Rollins)		
<b>Hunch:</b>	These learners require a structured focus; including daily practice of basic facts, time for sharing their thinking and reasoning, and opportunities of success to create their own mathematical identity. They would benefit from a small group focus with an MST in conjunction with effective classroom teaching that builds on the learning successes of the small group.		
<b>Baseline Data:</b>	Learners identified as achieving below the expected Year 3 level with a Gloss level of stage 4 in addition/subtraction, stage 4 or less in multiplication/division and stage 2-4 in proportions and ratios. 2019 end of year data (Year 3) shows that 30 learners were achieving below the expected level.		
<b>Target Group</b>	<b>28 learners achieving at Gloss stage 4 (2019) will form the target group for intervention.</b>		

<b>Intervention</b>	<p>Based on the rationale of BES, along with best practice strategies, learners who were identified as achieving below the expected Year 3 level will form a target group where they will attend 4 MST sessions per week for 16 - 20 weeks with a maths specialist trained teacher in a withdrawal group. They will participate in 4 extra lessons per week, in addition to their regular classroom teaching, designed to develop their capabilities, in order to achieve at the expected level of their peers and make accelerated progress over the time of the intervention. Lessons will focus around basic facts, problem solving across the three domains and the development of a positive mathematical disposition.</p> <p><b>In class:</b> Classroom teachers will be instructed and supported by the MST trained teacher and lead teacher of Mathematics to provide targeted intervention strategies in their classroom programmes to sustain and build on the learning from these MST lessons.</p> <p>The teacher will focus on basic facts, mathematical language and problem-solving skills.</p> <p>A gap analysis sheet will be used to target specific needs; for example, groupings within 10, groupings within 20, subtraction facts to 20, the number of 10's, 100's in a number.</p> <p>The Mathematics Dispositions Rubric sheet will be used at the beginning and end of the intervention to identify the level of shift.</p> <p>Through professional discussions within their team, and collaborative expertise, classroom teachers will continue to implement and reinforce effective mathematical strategies guided by Effective Pedagogy in Mathematics (BES), support from the MST trained teachers and the use of a range of effective teaching resources to make accelerated progress in Mathematics for these learners.</p> <p>Teaching resources to be used – Tirimoana basic facts sheets, NZC, Connecting the Strands text books, Figure-it-out, a range of maths equipment, Caxton NZ Curriculum text books.</p> <p><b>Inquiry Team:</b></p> <p>Sitting alongside this intervention, an inquiry team including the MST, lead Mathematics teacher, the Year 3 &amp; 4 team leaders and teachers will conduct a collaborative inquiry into the reasons for a higher than normal number of year three learners who achieved below the expected level.</p>
<b>Monitoring:</b>	<p>The target group of learners will be monitored regularly over a period of 16-20 weeks.</p> <p><b>2019 data collected:</b></p> <ul style="list-style-type: none"> <li>• End of Year report data</li> </ul>

	<ul style="list-style-type: none"> <li>• Gloss test</li> </ul> <p><b>2020 data to be collected:</b></p> <ul style="list-style-type: none"> <li>• Basic facts information from February test</li> <li>• March 2020 PAT data – Test 1A</li> </ul> <p><b>Checkpoints at week 8/9 term 1 and week 5/6 (mid-way term 2)</b></p> <p>The MST teacher will identify individual needs using gap analysis. This information will be shared with the classroom teachers and within the inquiry team.</p> <p>The MST teacher involved in the intervention will monitor progress and administer initial and checkpoint data. A dispositions survey will also be completed at the beginning and end of the intervention.</p> <p>The classroom teachers, MST teacher and Lead Maths teacher will regularly check progress (Basic facts progress, classroom observations, MST group observations) and engage in learning conversations with the learners. Teachers will discuss strategies used and next steps. The intervention teacher will have ongoing learning conversations with the Inquiry team, twice per term and classroom teachers.</p>
<b>Expected Outcome:</b>	<p>At the end of the intervention (16-20 weeks) at least 85% of the target children will:</p> <p>Have moved at least 2 levels in Gloss (from stage 4 to stage 5)</p> <p>Make progress in their PAT score by at least 1 stanine</p> <p>Have increased their basic facts knowledge, working confidently in level 2 of the curriculum and have developed a positive mathematical disposition.</p>



"Discover Your Talents"

## Tirimoana Primary School Achievement Target for Year Three 2020

<b>School Name:</b>	<b>Tirimoana School</b>	<b>School Number:</b>	<b>1536</b>
<b>Strategic Aim:</b>	Implement teaching and learning programmes based upon the essential learning areas and skills.		
<b>Annual Aim:</b>	To accelerate Learner success in literacy with a focus on Writing.		
<b>Target:</b>	To monitor and accelerate achievement of Year 3 learners who did not achieve the expected curriculum level at the end of their second year at school in <u>Writing</u> .		
<b>Rationale:</b>	<p>Like reading, writing involves creating meaning through text. To read, the reader integrates prior knowledge with sources of information in the text to decode and to gain meaning. To write, the writer starts with meaning and integrates prior knowledge and an understanding of how language works to encode and create a text.</p> <p>Learners need to develop knowledge and a repertoire of strategies for writing across the three aspects of the framework so that they can:</p> <ul style="list-style-type: none"><li>• encode (form words accurately and efficiently);</li><li>• create meaning effectively;</li><li>• think critically as a writer.</li></ul> <p>The aim of writing instruction is to build students' accuracy, their fluency, and their ability to create meaningful text. Young writers need many opportunities to practise, to meet new challenges, and simply to enjoy being a writer.</p> <p><i>Effective Literacy Practice in Years 1-4</i></p>		
<b>Hunch:</b>	<p>Our 2019 end of year data in writing showed that 8 learners had not achieved the curriculum expectations in writing at the end of Year 2.</p> <ul style="list-style-type: none"><li>• 4 (out of these 8) learners were in the last intake in the Reading Recovery series of lessons.</li><li>• 3 (out of these 8) learners are the youngest in their cohort and have had less learning opportunities than many of their peers, (less time at school). While they made gains in the Reading Recovery series of lessons in writing, their learning needs to continue to accelerate to reach desired curriculum level for Year 3.</li></ul>		



	<ul style="list-style-type: none"> <li>• 2 learners did not attend any Early Childhood centres or Kindergartens</li> <li>• Attendance is of concern with most of these learners</li> </ul>
<b>Baseline Data:</b>	From 2019 data 9 learners were identified as writing (below 1 P). 2020 OTJ observations identified a further 3 learners that are working below expectation.
<b>Target Group</b>	Using the end of 2019 data and Term 1 2020 OTJ data, groups of learners at Year 3 working lower than their cohort were identified. (Intervention 1) 12 learners identified as writing at early level 1 (1B) will form the target group for intervention.
<b>Intervention</b>	Referencing the 'Theory of Action Model', classroom teachers deliver extra explicit teaching to 2-4 learners (on top of the regular class teaching) for 15-20 minutes each day 4 times a week for around 10-15 weeks, targeting the learning needs of these individual students.  Teachers met the needs of learners by engaging them in meaningful, purposeful, rich and real life opportunities for writing; therefore closely aligning their learning to the learning areas of the NZC.
<b>Monitoring:</b>	The target group of learners will be monitored regularly over a period of 10-15 weeks. <b>2020 data collected:</b> <ul style="list-style-type: none"> <li>• e-assTTle writing assessment taken</li> <li>• In-class formative observations</li> </ul>
<b>Expected Outcome:</b>	At the end of the intervention (10-15weeks) at least 85% of the target children will have moved <u>at least a sub level in aspects of the writing process.</u>  Have increased their knowledge, confidence and enjoyment in the writing process to begin working confidently in level 2 of the curriculum.

Dale Hammond  
Deputy Principal  
20 March 2020