

# **TAKAPUNA NORMAL INTERMEDIATE SCHOOL**

## **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2018**

#### **School Directory**

**Ministry Number: 1524**

**Principal: Wendy Sandifer**

**School Address: 54B Taharoto Road, Takapuna, Auckland**

**Postal Address: 54B Taharoto Road, Takapuna, Auckland 0622**

**School Phone: 09 4893940**

**School Email: [principal@tnis.school.nz](mailto:principal@tnis.school.nz)**

#### **Members of the Board of Trustees**

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires</b>
Terry Sugrue	Chairperson	Re-elected May 2016	May 2019
Wendy Sandifer	Principal	ex Officio August 2017	
Jarrold Beaman	Parent Representative	Re-elected May 2016	May 2019
Carolyn Coster	Parent Representative	Re-elected May 2016	May 2019
Anthony Ford	Parent Representative	Elected May 2016	May 2019
Russell Clements	Parent Representative	Elected May 2016	May 2019
Paul Mahan	Parent Representative	Elected May 2016	May 2019
Toni Buller	Staff Representative	Elected May 2016	May 2019



1d Lady Ruby Drive  
East Tamaki, Auckland 2013  
Ph: 09 265 0854

# TAKAPUNA NORMAL INTERMEDIATE SCHOOL

Financial Statements - For the year ended 31 December 2018

## Index

<b>Page</b>	<b>Statement</b>
2	Statement of Responsibility
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 10	Statement of Accounting Policies
11 - 18	Notes to the Financial Statements

### **Other information**

Analysis of Variance

Kiwisport

## Takapuna Normal Intermediate School

### Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Paul Mahan  
Full Name of Board Chairperson

Wendy Elizabeth Sandifer  
Full Name of Principal

P Mahan  
Signature of Board Chairperson

W Sandifer  
Signature of Principal

30/5/19  
Date:

30/5/19  
Date:

**Takapuna Normal Intermediate School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	4,930,610	4,976,450	4,968,616
Locally Raised Funds	3	729,149	382,606	638,467
Interest Earned		18,901	18,000	20,171
International Students	4	282,589	248,000	260,183
Other Revenue		-	-	-
		<u>5,961,249</u>	<u>5,625,056</u>	<u>5,887,437</u>
<b>Expenses</b>				
Locally Raised Funds	3	468,920	165,660	384,588
International Students	4	31,288	37,200	41,699
Learning Resources	5	2,943,690	2,992,932	2,921,735
Administration	6	373,334	358,217	384,061
Finance Costs		1,255	2,000	2,079
Property	7	1,956,511	2,009,202	2,028,320
Depreciation	8	129,106	122,000	119,071
Loss on Disposal of Property, Plant and Equipment		22,391	-	2,097
		<u>5,926,495</u>	<u>5,687,211</u>	<u>5,883,650</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>34,754</b>	<b>(62,155)</b>	<b>3,787</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>34,754</b></u>	<u><b>(62,155)</b></u>	<u><b>3,787</b></u>

*The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.*



**Takapuna Normal Intermediate School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Balance at 1 January</b>	819,658	819,658	815,871
Total comprehensive revenue and expense for the year	34,754	(62,155)	3,787
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	11,737	-	-
<b>Equity at 31 December</b>	<b>866,149</b>	<b>757,503</b>	<b>819,658</b>
Retained Earnings	866,149	757,503	819,658
<b>Equity at 31 December</b>	<b>866,149</b>	<b>757,503</b>	<b>819,658</b>

*The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.*

**Takapuna Normal Intermediate School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	552,657	5,533	278,939
Accounts Receivable	10	150,022	151,726	151,726
GST Receivable		-	6,540	6,540
Prepayments		6,544	25,947	25,947
Inventories	11	76,712	87,537	87,537
Investments	12	300,000	25,516	275,516
		<u>1,085,935</u>	<u>302,799</u>	<u>826,205</u>
<b>Current Liabilities</b>				
GST Payable		3,633	-	-
Accounts Payable	14	266,208	194,737	195,191
Revenue Received in Advance	15	307,930	-	163,627
Provision for Cyclical Maintenance	16	239,738	-	378,321
Finance Lease Liability - Current Portion	17	8,825	3,956	12,349
Funds held for Capital Works Projects	18	<u>26,980</u>	<u>-</u>	<u>-</u>
		<u>853,314</u>	<u>198,693</u>	<u>749,488</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>232,621</u>	<u>104,106</u>	<u>76,717</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	<u>684,421</u>	<u>717,511</u>	<u>781,011</u>
		<u>684,421</u>	<u>717,511</u>	<u>781,011</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	39,226	63,381	33,381
Finance Lease Liability	17	<u>11,667</u>	<u>733</u>	<u>4,689</u>
		<u>50,893</u>	<u>64,114</u>	<u>38,070</u>
<b>Net Assets</b>		<u>866,149</u>	<u>757,503</u>	<u>819,658</u>
<b>Equity</b>		<u>866,149</u>	<u>757,503</u>	<u>819,658</u>

*The above Statement of Financial Position should be read in conjunction with the accompanying notes.*

# Takapuna Normal Intermediate School

## Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		827,906	839,364	818,337
Locally Raised Funds		722,136	378,887	605,181
International Students		429,644	248,000	288,629
Goods and Services Tax (net)		10,173	(34,556)	(34,556)
Payments to Employees		(532,532)	(611,376)	(600,543)
Payments to Suppliers		(1,165,037)	(944,148)	(1,039,236)
Interest Paid		(1,255)	(2,000)	(2,079)
Interest Received		19,904	21,779	21,431
<b>Net cash from / (to) the Operating Activities</b>		<b>310,939</b>	<b>(104,050)</b>	<b>57,164</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(22,391)	-	(2,097)
Purchase of PPE (and Intangibles)		(16,496)	57,333	(259,591)
Purchase of Investments		(24,484)	(25,516)	(10,686)
<b>Net cash from / (to) the Investing Activities</b>		<b>(63,371)</b>	<b>31,817</b>	<b>(272,374)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		11,737	-	-
Finance Lease Payments		(12,566)	(9,895)	(10,689)
Funds Administered on Behalf of Third Parties		26,980	-	(57,500)
<b>Net cash from Financing Activities</b>		<b>26,151</b>	<b>(9,895)</b>	<b>(68,189)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>273,719</b>	<b>(82,128)</b>	<b>(283,399)</b>
Cash and cash equivalents at the beginning of the year	9	278,939	87,661	562,339
Cash and cash equivalents at the end of the year	9	<b>552,657</b>	<b>5,533</b>	<b>278,939</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.

# Takapuna Normal Intermediate School

## Notes to the Financial Statements

### 1 Statement of Accounting Policies

For the year ended 31 December 2018

#### a) Reporting Entity

Takapuna Normal Intermediate 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.

#### b) Basis of Preparation

##### *Reporting Period*

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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".

##### *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 13.

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

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

##### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

##### *Recognition of grants*

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



## c) Revenue Recognition

### *Government Grants*

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives: Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

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

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

### *Other Grants*

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

### *Donations, Gifts and Bequests*

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

### *Interest Revenue*

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

## d) Use of Land and Buildings Expense

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

## e) Operating Lease Payments

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

## f) Finance Lease Payments

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

## g) Cash and Cash Equivalents

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

## h) Accounts Receivable

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.

## i) Inventories

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

## j) Investments

Bank term deposits 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.

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



**k) Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 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.

**Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

**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 – Crown	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

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

**Non cash generating assets**

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

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

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

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

**m) Accounts Payable**

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

**n) Employee Entitlements****Short-term employee entitlements**

Employee 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.

**o) Revenue Received in Advance**

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

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

**p) 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).

**q) 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.

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.

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) 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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	766,406	769,364	782,789
Teachers' salaries grants	2,404,051	2,379,010	2,379,010
Use of Land and Buildings grants	1,698,199	1,758,076	1,758,076
Other MoE Grants	61,954	70,000	48,741
	<u>4,930,610</u>	<u>4,976,450</u>	<u>4,968,616</u>

## 3 Locally Raised Funds

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	131,650	134,860	112,414
Fundraising	33,097	-	-
Other revenue	36,301	5,650	47,595
Trading	238,660	242,096	262,631
Activities	216,137	-	215,827
International Travel Revenue	73,304	-	-
	<u>729,149</u>	<u>382,606</u>	<u>638,467</u>
<b>Expenses</b>			
Activities	245,342	11,400	211,686
International Travel Expenses	79,594	-	-
Trading	143,984	154,260	172,902
	<u>468,920</u>	<u>165,660</u>	<u>384,588</u>
<b>Surplus for the year Locally raised funds</b>	<u>260,229</u>	<u>216,946</u>	<u>253,879</u>

**International Travel:** During the year ended 31 December 2018 teachers and students travelled to Japan for the purpose of understanding the culture of this country. The expenses incurred were for fares, accommodation, transport, guides and educational outcomes. The trip was mostly funded by parental payments.

## 4 International Student Revenue and Expenses

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	26	23	24
	<u>2018</u>	<u>2018</u>	<u>2017</u>
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
International student fees	282,589	248,000	260,183
<b>Expenses</b>			
Other Expenses	31,288	37,200	41,699
	<u>31,288</u>	<u>37,200</u>	<u>41,699</u>
<b>Surplus for the year International Students</b>	<u>251,301</u>	<u>210,800</u>	<u>218,484</u>

## 5 Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	191,470	214,175	165,510
Equipment repairs	-	2,000	105
Information and communication technology	18,478	9,340	10,894
Library resources	10,917	8,000	5,729
Employee benefits - salaries	2,667,415	2,723,253	2,705,840
Staff development	55,410	36,164	33,657
	<u>2,943,690</u>	<u>2,992,932</u>	<u>2,921,735</u>

## 6 Administration

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	7,117	8,500	6,908
Board of Trustees Fees	4,540	3,680	4,180
Board of Trustees Expenses	5,417	5,200	18,288
Communication	9,205	9,000	8,141
Consumables	38,023	48,400	51,472
Operating Lease	6,661	-	8,144
Other	73,970	61,520	75,230
Employee Benefits - Salaries	208,352	202,300	196,919
Insurance	7,004	7,532	6,867
Service Providers, Contractors and Consultancy	13,045	12,085	7,912
	<u>373,334</u>	<u>358,217</u>	<u>384,061</u>

## 7 Property

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	21,044	28,000	25,796
Consultancy and Contract Services	59,000	59,000	47,422
Cyclical Maintenance Provision	22,687	30,000	20,693
Grounds	11,518	3,000	8,232
Heat, Light and Water	30,487	33,720	34,257
Rates	371	406	722
Repairs and Maintenance	59,639	46,000	66,879
Use of Land and Buildings - Non Integrated	1,698,199	1,758,076	1,758,076
Employee Benefits - Salaries	53,566	51,000	66,243
	<u>1,956,511</u>	<u>2,009,202</u>	<u>2,028,320</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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 Depreciation of Property, Plant and Equipment

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	11,055	9,699	9,466
Furniture and Equipment	69,385	65,287	63,720
Information and Communication Technology	30,303	30,055	29,333
Leased Assets	12,966	11,230	10,960
Library Resources	5,397	5,730	5,592
	<u>129,106</u>	<u>122,000</u>	<u>119,071</u>

**9 Cash and Cash Equivalents**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	265	-	265
Bank Current Account	552,392	5,533	278,623
Bank Call Account	-	-	51
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>552,657</u>	<u>5,533</u>	<u>278,939</u>

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

Of the \$552,657 Cash and Cash Equivalents, \$26,980 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

**10 Accounts Receivable**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	4,882	3,719	621
Interest Receivable	2,095	-	3,098
Teacher Salaries Grant Receivable	143,044	148,007	148,007
	<u>150,021</u>	<u>151,726</u>	<u>151,726</u>
Receivables from Exchange Transactions	6,977	3,719	3,719
Receivables from Non-Exchange Transactions	143,044	148,007	148,007
	<u>150,021</u>	<u>151,726</u>	<u>151,726</u>

**11 Inventories**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	76,442	86,310	86,310
Canteen	270	1,227	1,227
	<u>76,712</u>	<u>87,537</u>	<u>87,537</u>

**12 Investments**

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	300,000	25,516	275,516
Non-current Asset			
Long-term Bank Deposits	-	-	-

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2018.



## 13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	112,721	-	-	291	(11,055)	101,957
Furniture and Equipment	532,408	25,394	-	(34,403)	(69,385)	454,014
Information and Communication Technology	81,613	10,950	-	14,144	(30,303)	76,404
Leased Assets	15,126	16,020	-	-	(12,966)	18,180
Library Resources	39,143	2,544	(2,424)	-	(5,397)	33,866
<b>Balance at 31 December 2018</b>	<b>781,011</b>	<b>54,908</b>	<b>(2,424)</b>	<b>(19,968)</b>	<b>(129,106)</b>	<b>684,421</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	220,420	(118,463)	101,957
Furniture and Equipment	832,388	(378,374)	454,014
Information and Communication Technology	495,988	(419,584)	76,404
Leased Assets	50,997	(32,817)	18,180
Library Resources	124,502	(90,636)	33,866
<b>Balance at 31 December 2018</b>	<b>1,724,295</b>	<b>(1,039,874)</b>	<b>684,421</b>

The net carrying value of equipment held under a finance lease is \$18,180

During the year the school had an Asset Stocktake performed by CES. This resulted in an impairment loss of \$19,968, this has been recognised directly as an expense in the income statement.

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	60,005	62,182	-	-	(9,466)	112,721
Furniture and Equipment	432,216	163,912	-	-	(63,720)	532,408
Information and Communication Technology	79,131	31,815	-	-	(29,333)	81,613
Leased Assets	23,439	2,647	-	-	(10,960)	15,126
Library Resources	43,053	3,779	(2,097)	-	(5,592)	39,143
<b>Balance at 31 December 2017</b>	<b>637,844</b>	<b>264,335</b>	<b>(2,097)</b>	<b>-</b>	<b>(119,071)</b>	<b>781,011</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	220,420	(107,699)	112,721
Furniture and Equipment	1,141,679	(609,271)	532,408
Information and Communication Technology	975,410	(893,797)	81,613
Leased Assets	34,977	(19,851)	15,126
Library Resources	129,393	(90,250)	39,143
<b>Balance at 31 December 2017</b>	<b>2,501,879</b>	<b>(1,720,868)</b>	<b>781,011</b>

The following note can be used:

The net carrying value of equipment held under a finance lease is \$15,126

**14 Accounts Payable**

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating creditors	111,188	31,169	27,504
Banking staffing overuse	-	-	454
Employee Entitlements - salaries	143,044	148,007	151,672
Employee Entitlements - leave accrual	11,976	15,561	15,561
	<u>266,208</u>	<u>194,737</u>	<u>195,191</u>
Payables for Exchange Transactions	266,208	194,737	195,191
	<u>266,208</u>	<u>194,737</u>	<u>195,191</u>

The carrying value of payables approximates their fair value.

**15 Revenue Received in Advance**

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	293,680	-	146,626
Other	14,250	-	17,001
	<u>307,930</u>	<u>-</u>	<u>163,627</u>

**16 Provision for Cyclical Maintenance**

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	411,702	411,702	391,009
Increase to the Provision During the Year	22,687	30,000	20,693
Use of the Provision During the Year	(155,425)	(378,321)	-
Provision at the End of the Year	<u>278,964</u>	<u>63,381</u>	<u>411,702</u>
Cyclical Maintenance - Current	239,738	-	378,321
Cyclical Maintenance - Term	39,226	63,381	33,381
	<u>278,964</u>	<u>63,381</u>	<u>411,702</u>

**17 Finance Lease Liability**

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

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	8,825	3,956	12,349
Later than One Year and no Later than Five Years	11,667	733	4,689
Later than Five Years	-	-	-
	<u>20,492</u>	<u>4,689</u>	<u>17,038</u>

**18 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:

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
MOE - Classroom Refurbishment	<i>in progress</i>	-	248,600	(180,450)	-	68,150
MOE - Roof Block 6	<i>in progress</i>	-	-	(19,141)	-	(19,141)
MOE - ILE 02	<i>in progress</i>	-	-	(8,758)	-	(8,758)
MOE - ILE 03	<i>in progress</i>	-	-	(13,271)	-	(13,271)
Totals		-	248,600	(221,620)	-	26,980

**Represented by:**

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

26,980

-

26,980

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
MOE - Classroom Refurbishment	<i>in progress</i>	(2,664)	-	-	2,664	-
MOE - Toilet Block	<i>completed</i>	60,164	(38,957)	(21,207)	-	-
MOE - Roof Block 6	<i>in progress</i>	-	38,957	(43,285)	4,328	-
Totals		57,500	-	(64,492)	6,992	-

**19 Related Party Transactions**

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

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

**20 Remuneration***Key management personnel compensation*

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,540	4,180
Full-time equivalent members	0.14	0.04
<i>Leadership Team</i>		
Remuneration	316,382	286,476
Full-time equivalent members	2.74	2.60
Total key management personnel remuneration	320,922	290,656
Total full-time equivalent personnel	2.88	2.64

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments - Principal 2017	-	30 - 40
Salary and Other Payments - Principal 2017 (Acting)	-	50 - 60
Salary and Other Payments - Principal	150 - 160	30 - 40
Benefits and Other Emoluments	0 - 10	0 - 10

*Other Employees*

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
	0.00	1.00
	-	110 - 120
	0.00	1.00

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

**21 Compensation and Other Benefits Upon Leaving**

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

	2018 Actual \$0	2017 Actual \$0
Total	0	0
Number of People	0	0

**22 Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.



## 23 Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has no capital commitments.

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) one operating lease with Leasing Solutions for photocopying equipment

No later than One Year  
Later than One Year and No Later than Five Years

2018 Actual \$	2017 Actual \$
357	3,926
-	-
<u>357</u>	<u>3,926</u>

## 24 Managing Capital

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

## 25 Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	552,657	5,533	278,939
Receivables	150,021	151,726	151,726
Investments - Term Deposits	300,000	25,516	275,516
Total Cash and Receivables	<u>1,002,678</u>	<u>182,775</u>	<u>706,181</u>

### Financial liabilities measured at amortised cost

Payables	266,208	194,737	195,191
Finance Leases	20,492	4,689	17,038
Total Financial Liabilities Measured at Amortised Cost	<u>286,700</u>	<u>199,426</u>	<u>212,229</u>

## 26 Events After Balance Date

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



**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF TAKAPUNA NORMAL INTERMEDIATE SCHOOL'S  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Takapuna Normal Intermediate School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, 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 3 to 18, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2019. 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.

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 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 is responsible for the other information. The other information comprises of Analysis of Variance and KiwiSports Funding Report 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.



Wayne Monteith  
BDO Auckland  
On behalf of the Auditor-General  
Auckland, New Zealand

## Takapuna Normal Intermediate School

### ANALYSIS OF VARIANCE 2018 - SUMMARY

#### TARGETS FOR RAISING STUDENT ACHIEVEMENT IN **WRITING**

##### Strategic Aim

- All teachers strive for excellence
- To increase student achievement in Writing

##### Strategic Objectives are to:

- improve teacher confidence, effectiveness, pedagogy and explicit teaching
- provide and sustain the intervention needed to enhance teaching and learning programmes through professional development and coaching
- provide regular opportunities to analyse data, look at effective strategies and share practice (which will begin with baseline data analysis weeks 3 and 4 Term 1)
- address the needs of target and priority students in relation to the Level Four Literacy Progressions
- use the TNIS Teacher Inquiry model to continue to increase achievement in Literacy for all students
- have Jenny Thompson facilitate Professional Development in Writing
- continue to develop model unit planning to assist teachers with their classroom programmes
- continue to strengthen Formative Assessment strategies
- continue to focus on improving teacher capacity to develop deliberate acts of teaching so that transferrable writing skills can be strengthened
- provide mentoring for PRT Teachers to plan and implement effective teaching programmes in Writing
- monitor student achievement in Writing at the end of Term 2 (mid year OTJ) and 3 (school-wide Moderated Writing task)

##### Curriculum Area:

##### Writing -

Students will improve their ability to apply transferrable writing skills to a range of contexts that are appropriate to the purpose of writing and their audience

##### Key Competencies:

- Thinking
- Relating to others
- Using language, symbols, and texts
- Managing self
- Participating and contributing

##### Annual Objectives and Aims:

- Students who are not achieving success in the Level Four Literacy Progressions will have achieved accelerated (more than one year) progress over the year.
- Increase the number of students achieving *at or above* the Level Four Literacy Progressions in Writing by strengthening transferrable writing skills

##### 2018 Annual Targets:

- To accelerate our target students' progress in Writing so that 84% or more of Year 8



students are working at Level Four of the curriculum. **Achieved 71.6% at or above level 4 in 2018**

#### Baseline Data

- Our 2017 end of year data shows that **22% (62) of Year 7** students were Below and **2% (7)** were Well Below the National Standard in Writing.
- Baseline data will be collected in Weeks 5 of Term 1 so that we can determine targets for our 2018 Year 7 students and review targets for our 2018 Year 8 students
- **17 Year 8** students have been selected as our target group, **12 boys and 5 girls**. 100% of these students are not working at Level Four of the curriculum.
- All 62 students will be given precision teaching, however, we will track a select group of *Target* students.
- Our aim is to have **all 17 students** working at Level Four of the curriculum in Writing by November 2018 (this number represents 5.9% of Year 8 students) **(7/21 learners achieved level 4 or above)**. Therefore our target is to have **84% of Year 8** students at Level Four of the curriculum by the end of the year. **Achieved 71.6% at or above level 4 in 2018.**

#### Planned Action

- Subsequent data will be collected through formative assessment, observation and teacher conversations with students.
- School-wide data will be shared.
- Target students and gaps in writing skills will be identified.
- Data analysis and teacher inquiry goals will be documented as part of the Teacher inquiry process.
- Specific professional development goals will be formulated.
- Jenny Thompson will facilitate a programme of professional development.
- Deliberate acts of teaching that relate to professional learning will be planned, documented and delivered as part of the intervention for target students.
- Teachers will reflect on the effectiveness of their Deliberate Acts of Teaching by analysing student outcomes.
- Professional Learning will be documented as part of the inquiry process.
- A midpoint analysis of acceleration will be done at the end of Term 2 and Term 3.
- End point school-wide data analysis will be completed in November.

#### Achievements - Writing Analysis

- 21 target learners total
- 3 learners with no end of year information.
- 3 learners (14.3%) moved 2 sub-levels or more.
- 9 learners (42.9%) moved 1 sub-level
- 6 learners (28.6%) did not make any movement.

Given the emphasis that we have had on writing in 2018, the lack of movement in this area is disappointing.



**Recommendations for 2019**

- Writing will continue to be a school wide focus for 2019
- All classroom teachers to attend Murray Gadd Writing professional development
- Schoolwide moderation of writing
- Staff meeting focus on writing following Murray Gadd processes
- Curriculum leader/mentor to work with classroom teachers
- The focus for individual Teacher Inquiry 2019 will be writing
- Literacy Support programme reviewed and changed
- Teacher Assistants to work in classrooms with learners

## **Takapuna Normal Intermediate School**

### **ANALYSIS OF VARIANCE 2018 - SUMMARY**

**TARGETS FOR RAISING STUDENT ACHIEVEMENT IN READING****Strategic Aim**

- All teachers strive for excellence.
- To increase student achievement in Reading.

**Strategic Objectives are to:**

- analyse diagnostic data (asTTLe Week 4 Term 1) to identify learning needs in order to inform planning
- identify our Target and Priority students with the aim of accelerating their learning
- continue to provide model unit planning to assist teachers to develop deliberate acts of teaching
- continue to strengthen formative assessment strategies so that OTJs can be triangulated accurately
- monitor student achievement in Reading at the end of Term 2 (mid year OTJ), end of Term 3 (asTTLe Reading Assessment) and end of Term 4 (OTJ)
- develop a process for moderating Reading OTJs
- provide mentoring for PRT Teachers to plan and implement effective teaching programmes in Reading

**Curriculum Area:**

Reading - Develop reading expertise by deliberate and explicit literacy instruction in order to locate, evaluate and synthesise information and ideas within and across a range of texts.

**Key Competencies:**

- Thinking.
- Relating to others.
- Using language, symbols, and texts.
- Managing self.
- Participating and contributing.

**Annual Objectives and Aims:**

- Students who are not achieving success in relation to the Level Four Literacy Progressions in Reading will have achieved accelerated (more than one year) progress over the year.
- Increase the number of students achieving *at or above* the Level Four Literacy Progressions in Reading by strengthening their ability to locate, evaluate and synthesise information and ideas within and across a range of texts.

#### **2018 Annual Targets:**

To accelerate our target students' progress in Reading so that 85.5% or more of Year 8 students are working at Level Four of the curriculum.

#### **Baseline Data**

- 2017 End of Year data shows that 17% (47) of Year 7 students were Below standard in Reading and 2% (6) were Well Below standard.
- Baseline data will be collected in Weeks 3 and 4 of Term 1 so that we can determine targets for our 2018 Year 7 students and review targets for our 2018 Year 8 students
- **18 Year 8 students** have been selected as our target group, **14 boys and 4 girls**. 100% of these students are not working at Level Four of the curriculum.
- All 47 students will be given precision teaching, however, we will track a select group of *Target* students.
- Our aim is to have **75% (13 of the 18 students)** at Level Four of the curriculum in Reading by November 2018 **(13/18 learners achieved level 4 or above)**. Therefore our target is to have **85.5% of Year 8** students at Level Four of the curriculum by the end of the year. **Achieved 85% at or above Level 4 in 2018.**

#### **Planned Action**

- Baseline data will be collected through a school-wide e-asTTLe assessment.
- School-wide data will be analysed and shared.
- Target students and gaps in Reading skills and processes will be identified.
- Deliberate acts of teaching will be planned, documented and delivered as part of the intervention for target students.
- Strengthening teachers' understanding of the Literacy Learning Progressions (Reading) at Level 4 and 5 of the curriculum will be a focus.
- Teachers will regularly reflect on student outcomes and use formative assessment strategies to determine whether interventions have been successful.
- Data collection will be ongoing and analysed to acknowledge successful strategies and for further planning of next steps.
- A midpoint analysis of acceleration will be done at the end of Term 2 and Term 3.
- End point school-wide data analysis will be completed in November.

#### **Reading Analysis**

- 18 target learners total
- 1 learner with no end of year information.
- 2 learners (11.1%) moved 2 sub-levels or more.



- 9 learners (50%) moved 1 sub-level
- 5 learners (27.8%) did not make any movement.

**Recommendations for 2019:**

- Staff meeting focussed on Reading planned
- Discussion on the importance of critical thinking
- Term 1, 2019 Reading data will be analysed - areas for deliberate acts of teaching will be discussed with individual classroom teachers
- Curriculum leader/mentor to work with classroom teachers
- Literacy Support programme reviewed and changed
- Investigation of online reading support programmes
- Teacher Assistants to work in classrooms with learners

## Takapuna Normal Intermediate School

### ANALYSIS OF VARIANCE 2018 - SUMMARY

#### TARGETS FOR RAISING STUDENT ACHIEVEMENT IN MATHEMATICS

**Strategic Aim**

- All teachers strive for excellence.
- To Increase student achievement in Mathematics.

**Strategic Objectives are to:**

- analyse diagnostic data (Gloss, e-asTTLe and IKAN) to identify learning needs in order to inform planning
- identify our Target and Priority students with the aim of accelerating their learning
- continue to provide model unit planning to assist teachers to develop deliberate acts of teaching in Mathematics
- continue to strengthen formative assessment strategies so that OTJs can be triangulated accurately
- consolidate the school-wide use of use Mathematics Inquiry model (collaborative problem solving using numeracy strategies)
- consolidate school-wide use of use of Level 5 resources that were recommended by Marie Hirst as part of the 2017 Mathematics inquiry
- consolidate school-wide use of collaborative grouping in Mathematics
- consolidate school-wide use of strategies and practices used for strengthening decimal place value
- monitor student achievement in Mathematics at the end of Term 2 (mid year OTJ), end of Term 3 (asTTLe Mathematics Assessment) and end of Term 4 (OTJ)
- develop a process for moderating Mathematics OTJs

**Curriculum Area:**

**Key Competencies:**

- Thinking.

Mathematics - In a range of meaningful contexts, students will be engaged in thinking mathematically and statistically.	<ul style="list-style-type: none"> <li>• Relating to others.</li> <li>• Using language, symbols, and texts.</li> <li>• Managing self.</li> <li>• Participating and contributing.</li> </ul>
<b>Annual Objectives and Aims:</b> <ul style="list-style-type: none"> <li>• All <b>target</b> students who are not achieving success at Level Four of the curriculum for Mathematics will have achieved accelerated (more than one year) progress over the year.</li> <li>• Increase the number of students achieving at Level Four of the curriculum in Mathematics.</li> </ul>	
<b>2018 Annual Targets:</b> <ul style="list-style-type: none"> <li>• To accelerate our target students' progress in Mathematics so that 87% or more of Year 8 students are working at Level Four of the curriculum. <b>Achieved 84.2% at or above Level 4 in 2018.</b></li> </ul>	
<b>Baseline Data</b> <ul style="list-style-type: none"> <li>• 2017 End of Year data shows that 17% (48) of Year 7 students were Below standard in Mathematics and 1% (2) were Well Below standard.</li> <li>• Baseline data will be collected in Weeks 5 of Term 1 so that we can determine targets for our 2018 Year 7 students and review targets for our 2018 Year 8 students</li> <li>• <b>14 Year 8</b> students have been selected as our target group <b>10 boys and 4 girls</b>. 100% of these students are not working at Level Four of the curriculum.</li> <li>• All 48 students will be given precision teaching, however, we will track a select group of <i>Target</i> students.</li> <li>• Our aim is to have <b>all 14 students</b> at Level Four of the curriculum in Mathematics by November 2018 (this number represents 4.9% of Year 8 students) <b>(5/14 learners achieved level 4 or above)</b>. Therefore our target is to have <b>87% of Year 8</b> students at Level Four of the curriculum by the end of the year. <b>Achieved 84.2% at or above Level 4 in 2018.</b></li> </ul>	



**Planned Action**

- Data will be collected through school-wide assessments (Gloss, IKAN, e-asTTLe).
- School-wide data will be analysed and shared.
- Target students and gaps in Mathematics will be identified.
- Deliberate acts of teaching will be planned, documented and delivered as part of the intervention for target students.
- The Maths Inquiry model will be promoted by our Mathematics lead teacher.
- Support will be given to teachers by the Mathematics Lead teacher and Team Leaders so that learning from the 2017 Teacher Inquiry can be consolidated.
- Teachers will regularly reflect on student outcomes and use formative assessment strategies to determine whether interventions have been successful.
- Data collection will be ongoing and analysed to acknowledge successful strategies and for further planning of next steps.
- A midpoint analysis of acceleration will be done at the end of Term 2 and Term 3.
- End point school-wide data analysis will be completed in November.

**Maths Analysis**

- 14 target learners total
- 2 learners with no end of year information.
- 2 learners (14.3%) moved 2 sub-levels or more.
- 6 learners (42.9%) moved 1 sub-level
- 4 learners (28.6%) did not make any movement.

**Recommendations for 2019:**

- Mathematics will be a secondary focus for 2019
- All classroom teachers invited to attend professional development sessions run by Marie Hirst
- Staff meeting focussed on Mathematics planned
- Discussion on the importance of Number knowledge
- Term 1, 2019 Mathematics data will be analysed - areas for deliberate acts of teaching will be discussed with individual classroom teachers
- Curriculum leader/mentor to work with classroom teachers
- Teacher Assistants to work in classrooms with learners



International  
Baccalaureate



December 2018

### **Kiwisport Report**

Kiwisport is a Government Funding Initiative to support and promote the participation of learners into sport.

Takapuna Normal Intermediate School received total Kiwisport funding of \$7711.72 (excluding G.S.T.) for 2018. The funding was allocated to promoting the following sporting codes: Rowing, Table Tennis, Tennis, Cricket & Football in an in-school programme, for learners.

All of the teachers promoted getting active and 95% of the TNIS school learners were involved during the in-school taster sessions.

We used North Harbour Sport facilitators to support staff professional learning.

Wendy Sandifer  
PRINCIPAL